

# The role and importance of inspection and receipt procedures in determining the quality of the purchased materials: An Applied Research in Wasit Governorate Municipality

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## Introduction:

Current research deals with the most important process procedures related to materials management and the first cycle related to the stage of receiving the materials supplied to the directorate (Wasit municipality directorate) within various bodies and with several types. In any case, there is no doubt that the current work in material management has a special importance in the current circumstances that Iraq is going through due to the weakness in the procedures for entering goods from its multiple facilities and from multiple countries.

In view of the weakness of the Iraqi supervisory apparatus at the border crossings and in the procedures for entry into various public governmental organizations, which represent the public interest, the research took the focus of the inspection and receipt processes for its importance and because it is a problem faced by all labor organizations, which lies in the presence of materials contrary to the quality or quantity supplied. The research revealed several conclusions, including the directorate's (Wasit municipality)'s great role in taking care of these procedures by providing capable laboratories and technical staff and adopting the comprehensive examination. The examination also revealed several recommendations, among them the most important of which was the concern for workers in the warehouse management as it bears the responsibility of preserving the materials received. The research also showed the importance of adopting International organizations and the Certificate of Origin (ISO) as one of the important interim methods for measuring the acceptance of goods. Finally, the researchers hope that the presented research will be one of the efforts made to solve the problem or develop on the work site.



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**Research problem:**

The problem of the current research appears in a very important topic, which is the role of the inspection and receipt of the purchased materials in the success of the work in managing the materials efficiently and effectively or their truth to a loss of capital in an investment that was to be sound in providing a service or producing a commodity.

**Research importance:**

The importance of the current research emerges from the importance of considering warehouse work as an important part of the management's work in organizations, and this work has inputs and processes that must be carried out on these inputs to reach the specific goals that serve the organization's march and achieve its basic objectives, whether it is providing a service or producing a commodity. Therefore, the inputs to the warehouse activities can be identified as follows:

- The materials or products required to be imported or stored.
- Administrative and technical personnel responsible for completing the work.
- Organizational administrative procedures and material means.

The materials received are, in fact, money spent for successful investment, especially if these funds represent public money in Iraqi society. Therefore, the materials department works to plan and organize all activities aimed at checking the materials in the quantities and types required for the continuation of the work by receiving and examining the incoming goods and storing them in their places until its exit, as well as monitoring the movement of inventory, identifying accumulated, cases of accumulation, spoilage and obsolescence, and determining the forms of records and documents used within the warehouse work. In any case, if the purchased materials are in conformity with the specifications and are not damaged, then it was a means to achieve the goal of investing money, As efficient control in preparing purchase contracts and following up on the completion of the inspection process, receiving and then storing is the primary goal of the organization's accomplishment of its work. However, the organization's purchases accounted for a percentage that sometimes amounted to 50% of the organization's capital. These agreements have shown the importance of the materials received to be in conformity with the required specifications specified in the purchase contract and to fulfill the purpose for which they

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were purchased. And that it does not represent a burden on the organization in storage, as economists have estimated that storage represents 1/3 of the organization's capital and the possibility that the stock is stagnant and then damaged as a result of acceptance, rejection, or neglect during the examination process.

**Research goal:**

The current research aims at the following:

- Standing on the procedures for inspecting and receiving materials purchased in the Wasit Municipality directorate from the point of view of the directorate's workers in the research sample.
- Creating a database in the form of an applied study on the Wasit municipality directorate with regard to the inspection and receipt of the purchased materials and the necessary peaceful decision-making, especially with regard to the findings and recommendations of the research.
- Identify the most important problems facing the inspection and receipt processes for decision-making by the officials in the Directorate and work to solve them.

**Limitations of the current research:**

Time limits-2020-2021

**Spatial boundaries:** are represented in the working community as a service organization within the state organizations.

**The second topic (the theoretical framework of the research):**

**Concept of materials management:**

Material management means many things and for many purposes. However, materials management according to the concepts of management and economics is often limited to all activities that ensure that the materials stop them from the supplier to the consumer or the user, and these activities include both:

- Physical supply.
- Manufacturing planning.
- Physical distribution.

It is worth noting that the above concepts of materials management are in themselves applicable to the management of purchases and stores in terms of content, objectives, and all other procedures, but the concept of

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materials management is one of the concepts currently developing (Hammoud,2011:16).

### **Importance of procurement management:**

Procurement is an administrative activity that includes planning and drawing up policies that cover broad areas such as interconnected works with the objective of the activity in terms of research and development work that target the appropriate selection of materials and sources of obtaining them and follow-up to ensure adequate delivery, examination and auditing of shipments that arrive to ensure that the quantity and quality match what is specified in the purchase order. As well as developing better methods that can increase the ability and efficiency of the Procurement Department to implement procurement policies with other departments, and to communicate with the top management for the purpose of facilitating operations and implementing programs related to the procurement activity as it represents the responsibility related to the acquisition of materials in the required quantities and the appropriate quality at the right time, the right place and the appropriate price from the right supplier and the right place for receive. As for (Al-Batal,2005:20), he has proven that the great importance of procurement for all organizations, especially for industrial organizations, is that they work to ensure the continuity and regularity of production by supplying it with its needs and its reflective effects on the organization's performance and goals on the one hand and on the national economy on the other hand.

### **Historical development of the purchasing function:**

Purchasing was known from ancient times through inscriptions and drawings on the temples of the ancient Egyptians, as was mentioned by the Prophet o

U Muhammad more than a thousand and four hundred years ago as "Nine-tenths of sustenance lies in trade". Also, the first book related to the purchasing function appeared in the United States of America in 1832 entitled (Purchasing and Supply Management) by the author (Charles Babbage).

The Purchasing Department in the 1960s and 1970s used manual systems called Kardex for Inventory management and the procurement function supplies the organization with its needs, so it is considered a service department that will help the organization's management and work (16)

with it under the interdependent system, ie as one of its main cells. Therefore, recent trends in the organization Procurement Department in its position to purchase materials (Hammoud,2001:17).

**Purchase procedures:**

Sound procurement procedures help ensure that the procurement procedures are modern, sophisticated, and appropriate to the conditions in which they are applied. However, the procedures that are suitable at a certain time and serve a purpose may be invalid at another time in other circumstances. Nevertheless, the principles underlying sound procedures can be summarized as follows:

- The sound procedures aim to facilitate the achievement of goals in an easy way in the shortest possible time, taking into account the complete accuracy in their implementation in order to reach sound results (Abdel-Fattah, 1984: 73).
- Observe simplicity when developing procedures as complex procedures slow down their implementation and increase the risk of error.
- The procedures must be specific and understandable so that there is no possibility of inconsistency in that procedures or duplication of some procedures.

**Control over the quality of purchased materials:**

The buyer's interest in controlling the quality of the items supplied increases, especially for new suppliers who have not had previous transactions with them that support the deal until the buyer reaches a stage at which the supplier reaches the tests that he tries, but does not distract the mind from the importance of examination only in dealing with new suppliers, but this applies. Also on old suppliers, and more on each transaction and at every stage of receipt and the goods, it is known that the methods of production and design are not in one case, because it is possible that the supplier will modify the production plans or the quality levels that he is following according to his own desire or because of Special circumstances he has no hand in, and accordingly and in this case the levels provided by this supplier will be affected and he often tries to reduce production costs (Abdel Fattah, 1984: 106).

### **Methods of quality characterization:**

The process of determining the appropriate quality of materials leads to accurate identification of the purposes of the three quality specifications:

- It will be easy to describe the materials and items listed in the purchase orders.
- Assist the source of purchase in knowing what the facility is requesting from the purchases accurately.
- It allows setting specific standards for examining materials and items and ensuring the correctness of the materials described in the purchase order and rejecting materials that do not conform to the specifications and quality that the establishment intends to purchase used in its production processes.
- Chemical and physical properties.
- Performance specifications.
- Engineering drawings.
- Trademark names.
- The samples (Yunus & Hassan, 1978 :105).
- Market ranks.
- Combining more than one method of description.
- Industrial patterns.

### **Receipt and Inspection of Purchased Material Received:**

The inspection process is influenced to a large extent by the importance and quality of purchases in relation to the facility, the type of goods, and their importance. Nevertheless, officials in the establishment or sector should not neglect the means of examination and their procedures due to the possibility of major errors in the processing, regardless of the amount of confidence in the old supplier, And because of the depletion of production methods and technology used in suppliers' goods from time to time, because the supplier may intend to reduce production costs to an extent that does not lead to the quality of his products. As for commercial establishments that deal with foodstuffs, we note that the inspection process is of special importance due to what results from the different measures of the specifications between what is proven in the purchase order and what is actually verified on large results that may be reflected on the health of citizens.

- The importance and purpose of the process of receiving and checking purchases for inventory:

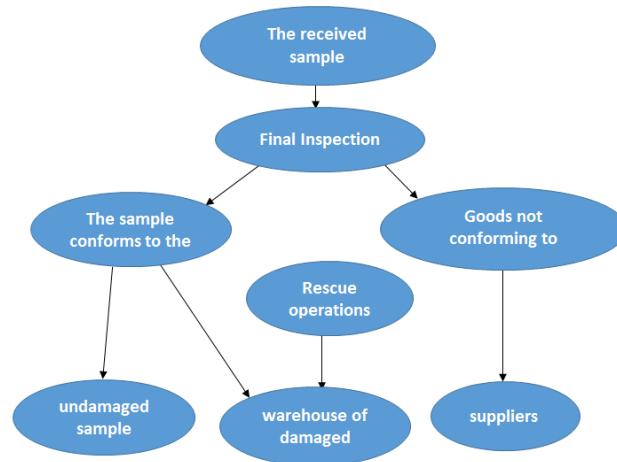
When the buyer issues the purchase order for the material or commodity of a certain quality, then checking the quantities received for the specifications specified in the purchase procedure to ensure the validity of the incoming materials and commodities that are used in the production process. In addition, the buyer's interest in the examination motivates the supplier's customers to adhere to the specifications agreed upon in the request of the purchase.

- **Examination:** It is the only procedure through which one can be assured of the supplier's commitment to the order's specifications (Yunus & Hassan, 1987: 107).

#### **Methods of quality inspection:**

The purchasing department seeks, through concern for the quality of its products, to rely on methods of examination for use, where two types of examination are used:

- **Complete inspection:** that what is meant by full inspection is to review the items of procurement to the organization in order to ensure that they conform to the specified specifications, characteristics, or features that are agreed upon with suppliers (Obeidat & Chaouchi, 2008: 45).
- **Statistical examination:** According to this examination, samples are randomly selected, as it is ensured that those units produced conform to the specified specifications, and errors may occur during the test, which causes limited conformity of the sample that is drawn compared to the complete examination because the verified examination depends on the sample, and this method of examination has certain features, namely: -
  - It reduces time, effort and costs.
  - It is possible from the same sample to expand the field of research.
  - The use of the sample method helps facilitate data collection and application (Hammoud, 2001: 57).



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An illustrative diagram of the methods of inspection and receipt within the store: Adapted from (Musa& Estefan, 1999: 90)

**Final examination:**

**Final inspection and receipt report:**

Upon the arrival of the goods, the receiving and inspection committee in the facility shall conduct an initial examination of each of the materials and commodities in terms of quantity and quality and their conformity with the specifications agreed upon with the supplier and are confirmed in the purchase order and the lists sent by the supplier with the received shipments. In light of the examination carried out by this committee, it is also responsible for preparing a report on the results of the examination and submitting it to the departments of each of the procurement, computer management, and warehouse management (Musa & Estefan,1999:16).

**Close Examination:**

A close examination of the procurement is carried out to ensure that the order exists and that the specifications of its contents match the specifications agreed upon by the supplier according to what is stated in the purchase order. The accuracy of the examination varies here in relation to the nature of the required item and the importance of the required quality in it if the quality is high and has an effect on the quality of the product produced, and accordingly, either a sample is taken and an examination is



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conducted on it, or the whole order is examined and this depends on the degree of quality required and its interest in production and the commodity.

One of the most important results of the examination is the discovery of cases of violation in the imported goods, and the committee uses the receipt and examination report as the following form:

**The receipt and examination report**

Number..... Purchase order number..... Document approval number.....

Date..... supplier list number..... date of approval.....

Supplier List Date.....

The sequence	Specifications of the goods received	Symbolic number	measuring unit	Quantity	The received quantity	The differences	Affected quantity	Rejected quantity	Note

Insurance representative  
The name  
Signature

Member  
The name  
Signature

member  
The name  
Signature

Insurance representative  
The name  
Signature

A copy of it to //  
Purchases  
Accounts  
Stores

**Source:** (Musa & Estefan, 1999:118)

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**Entities responsible for inspection:**

That the examination process can take place inside or outside the organization:

- **Inspection within the organization:** In large-sized organizations, the inspection function has great importance in order to distribute the materials and commodities required for production processes, and therefore we may find a section for examination in it and this section uses experts who specialize in the inspection processes, especially if the materials and commodities wanted by the organization have complex technical characteristics.
- **Examination outside the organization:** Some materials and commodities may require the use of a third party to carry out the examination work by using practical tests against a specific order. The inspection body is agreed upon between the supplier and the buyer, and the results of the examination are accepted. Various human and technical capabilities and means of examination are available to the external inspection body, and the warehouse management is responsible for inspecting the goods that

come to the stores in terms of the name of the item, any damage to the resources, and the status of the item received and sending all information related to the inspection results to the purchases. (Abdel Fattah,1984: 148).

**Rejection procedures:**

In many establishments, especially industrial ones, there is a specialized department to inspect and deliver the materials and items that are purchased, and the delivery department either compares the items mentioned in the required specifications or uses chemical and natural analyzes and considers them one of the methods of quality measurement. In the case of partial refusals, the delivery department notifies the Purchasing Department, and in turn, informs the source of the purchase and demands compensation. In the event that all the purchased materials do not match the specifications, the procurement department stops work or dealing and demands the supplier for compensation. If, however, the purchasing department of the industrial establishment is forced not to reject the materials due to insufficient time, it will agree with the source of purchase while it is on the production line.

**Inventory receipt procedures:**

The task of receiving incoming goods to warehouses is one of the most important activities of warehouse management, and in some projects, there is a mobile administration for receipt, and it may be subject to the direct supervision of the project manager or the production manager, or it may be a part of the procurement management departments (Obaidat & Shaweishi, 2008: 85) (Al-Batal,, 2005:190) (Abdel Fattah ,1984: 149). This department or section will be responsible in this case for receiving orders contracted with external suppliers, but the receiving function as a basic function of the warehouse does not end with the existence of a department. In addition to that, the incoming goods are not received only from external suppliers, although this is the main source, the goods may be returned to the warehouse from the various departments in the project as semi-finished products that are redistributed to other industrial departments or the goods may be received from other stores and other internal factories. Therefore, the function of receiving the imported goods means one of the basic tasks of the stores (Hammoud,2001:17).

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**Inventory receipt document:**

The receiving and inspection committee in the facility, upon the arrival of the goods to the warehouses, examines the incoming materials and commodities in terms of quantity and quality and their conformity with the specifications agreed upon with the supplier and confirmed in the purchase order and the lists sent from the supplier with the products received in light of the examination that it performs, and this committee shall prepare a report on results of the examination and called the receipt document, as shown in the following form:

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**The warehouse receipt document**

**Stock Department**

**Document number**

**Purchase order number**

**The date of the document**

Date	Document number	Description of the article	Quantity	Price	Note

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**The name and signature of the recipient:**

Among the most important documents and warehouse records:

- The warehouse receipt document.
- Item card.
- The store exchange document. (Al-Nadawi,2010:228)

**The most important considerations required for the successful completion of the inspection and receipt operations:**

**First: Provide data:**

The inspection and receipt procedures are integrated with the procurement procedures in one unit, so the supply order issued by the purchasing department to the supplier and a copy of it reaches the storekeeper, and from this order, the storekeeper identifies in advance the orders. Furthermore, the cooperation between the procurement department and the warehouse department does not end at this point, as the purchasing department receives a notification in order to prepare to receive the incoming order. Likewise, a notification is sent to the purchasing department from the transport company entrusted with shipping the order that includes the set of negatives included in the material report, and the

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procurement department must also send a copy of it to the store in connection with the supply and notify the materials (Jasim,114).

**Second: the rapid numerical weighting:**

- The storekeeper, upon the arrival of the goods and before receiving them, matches the set of documents available to him, which are the supplier's notification and the transport company notifying the copy of the purchase order to ensure that all data are correct and matched.
- Upon the arrival of the goods, the storekeeper checks the shipment in terms of item and quantity.
- If there is a deficiency or apparent damage, it is necessary to notify the company if this is proven in the temporary receipt check.

**Third: Editing the required documents:**

- Minutes of shipment points.
- Examination and receipt report.
- The warehouse receipt document. (Al-Nadawi,235:2010).

**The third topic: Practical procedures:**

**First: Research tools:**

For the purpose of carrying out the current research on identifying the reality of the examination and receipt procedures in the wasit Municipality Directorate, the two researchers adopted the descriptive approach that is based on describing what is in place and drawing a picture of its dimensions by collecting information and data related to it. Therefore, the two researchers adopted the following methods of collecting information:

- Access to the literature and studies available from Arab sources that dealt with the research topic.
- Peruse the regulations and instructions related to organizing the process of storing materials in the municipality (research sample).
- The two researchers approved a questionnaire prepared by the professors of the Materials Management Department (Saadia Awaid Muzal - Iman Ahmad Muhammad). In answering the questions of the questionnaire (Re Like, organize 9 questions using Annex 1 scale).

• **Statistical means:** The two researchers used the following statistical means in order to answer the research objectives:

A. The weighted average to find the degree of severity of the questionnaire period.

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- B. Percentage weight to find the percentage of conclusions for each paragraph.
- C. The two researchers adopted the triple scale for each paragraph consisting of three levels (to completely agree - to services - not to agree) on 1-2-3 services - to disagree). Cut-off score (2) with a percentage weight (67%) as a criterion for measuring the degree that you obtain from the sample span answers within the verbal report of the three weights of the questionnaire.

**Second: Description of the research community:**

For the purpose of selecting the research sample from the individuals to whom the questionnaire was distributed, a sample of workers in the directorate was taken and they were about (10) workers, and this sample constituted (10%) of the total number of adult warehouse workers (85), which is an acceptable percentage and it was collected after determining the personal specifications and the professional, scientific and cultural level of the research sample, and the following table shows the specifications and ratios of this sample, and Table (1) Following shows the specifications and proportions of this sample:

**Table (1) Specifications and ratios for this sample**

Job	Direct or	Associate director	Engineers	Noticeable	Store keeper	Total	The ratio
The number	2	4	1	2	2	10	100%
The ratio	20%	40%	20%	20%	20%	10	
Certificate	Bachelor		Diploma		High school		
The number	6		2		2		
The ratio	60%		20%		20%		100%
Specialization	Engineer		Administrative		Others		
The number	6		2		2	10	
The ratio	60%		20%		20%		100%
Gender	10 male			female			
The ratio	100			—————			10

Table (1) above showed the specifications related to the individuals of the research sample. It was found that the largest number of working individuals are in the position of Assistant Director, and their number is (4) individuals, at (40%) And it was found that the smaller number of working individuals are in the position of observer and storekeeper, and their number was (2) individuals, at a rate of (20%), and the table also showed that (6) individuals, who are (60%) of the sample, who hold a bachelor's degree.

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And (2) individuals with (20%) that hold a diploma and high school, and the table also showed that (6) individuals at a rate of (60%) are holders of an engineering specialization certificate and (2) individuals with (20%) possess an administrative specialty and other specializations (high school). Nevertheless, the table also specified that all the individuals in the sample are working males, their number is (10) individuals, and the percentage is (100%).

**Table (2) the result view**

The sequence	Questionnaire questions	Degree of agreement			Total	Weighted Mean	Weight Percentage
		Totally agree	almost	I do not agree			
1	There are methods used to inspect materials in warehouses						
2	The body in charge of the examination 1- Store keeper 2- The internal committee 3- Certified external offices 4-The existence of responsible laboratories affiliated with the company						
3	There are cases that violate the specifications						
4	The percentage of cases of violation of the specifications within the expected levels						
5	The company adopts a system of returning materials to the source of purchase for violating specifications						
6	There are cases in which the company accepts materials that violate specifications: A - Because the purchase contract did not include the exact description of the material. B - due to the absence of a penalty clause in the contract. C-Because of the cost of returning the materials, and the company bears the cost of returning them. D - The existence of an agreement with the supplier to settle the acceptance of the goods						
7	All necessary supplies are						

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The sequence	Questionnaire questions	Degree of agreement			Total	Weighted Mean	Weight Percentage
		Totally agree	almost	I do not agree			
	available for the inspection process within the company A- Building and laboratory supplies B- Trainee technical staff						
8	There are cases of materials violating the specifications accepted by the warehouse management						
9	There are clear and approved inspection procedures within the company						
10	There are international inspection guarantees approved in the company, such as ISO certification						
12	Inspections affect the quality of the final product						
13	There is a periodic review of the specifications of the materials involved in the production process						
14	There are cases that are difficult to examine within the company						

The results of the analysis of Table (2) related to the paragraphs of the research questionnaire showed the following information, which is as follows, that the first question (there are methods used in examining the materials) obtained a weighted mean (3%) with a percentage weight (100%), indicating the agreement of the respondent's sample on the importance of examining the purchased materials.

The percentage of weighted mean and weight percentage showed regarded the answers to the second question with regard to the bodies in charge of examination, which are in order (1- storekeeper 2- technical internal committee 3- accredited external offices 4- the presence of responsible laboratories).

Furthermore, it ranged from (1.0) with a percentage weight (33%) to accredited external offices and (6.1) with a percentage weight (53%) for the storekeeper, and (6.2) with a percentage weight (86%) and by adopting the method of internal technical committees and responsible laboratories, which indicates the municipality's approval of the best method, which is the

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responsible laboratory and the technical committee system, and not to rely on external offices or the storekeeper because the examination is not within the jurisdiction of the storekeeper and the expenses of the external examination must be economized, so question (3) (Are their cases of violations of the incoming materials) got a weighted average of (0.1) degree With a percentage weight (33%), indicating that the sample of respondents agreed that there are no or few of these cases occurring. The fourth question (Is the percentage of material violation cases within the expected levels) obtained a weighted average of (3) a degree with a percentage weight (100%), which indicated that the research sample agreed that there were no cases of violation outside the expected and familiar to them. The fifth question (Does the municipality adopt a system of returning materials to the source of purchase for violating the specifications) also received a mean of (3) a degree with a percentage weight (100%). This degree indicated the municipality's interest in the inspection system and receipt according to the required and specified specifications and does not accept violations of the specifications and it works with a system of returning materials back to the source.

As for question (6) (Are their cases in which the municipality accepts materials that violate the specifications):

- A. Because the purchase contract does not contain the exact description of the material.
- B. Due to the cost of returning the materials and the municipality bearing the cost of returning them, question (6) obtained a weighted average of (4.1) a degree with a percentage weight (46%) indicating the research sample's agreement not to accept materials that violate the specifications and return them to the source. Also, question (7) (Is the examination process within the municipality available for all the requirements)
  - A. Building and laboratory supplies.
  - B. Trainee technical staff.

Obtain a weighted average of (5.3) with a percentage weight (100%), this indicates the research sample's confirmation of the provision of examination requirements from laboratories and trained technical staff. As for question (8) (Are their cases of materials contrary to the specifications accepted by the warehouse management) obtained a weighted average of (1) degree and percentage weight of (33%), which indicates the agreement of the research sample that the storekeeper should not participate in the

(28)



inspection and receiving processes and not receiving any materials that violate the specifications, as well as the question (9) (Are there clear and approved examination procedures within the municipality) on weighted arithmetic, mean of (3) with a percentage weight (100%), which indicates the agreement of the research sample on the existence of instructions related to work procedures and approved by the Directorate.

#### **The fourth topic: Conclusions and recommendations:**

##### **First: Conclusions:**

After the transformations that Iraq has witnessed, state institutions need to achieve success factors by looking at work methods, focusing on strengths, developing and addressing weaknesses, and modifying them.

1. The department in question gives great attention to the inspection and receipt of the purchased materials, by setting clear and specific procedures for how the work is done and in preparing the laboratories and technical staff responsible for examination and receipt.
2. The department in question adopts the method of the specialized technical committees to diversify their purchases in addition to the use of laboratories, and this was highlighted by the degrees and percentages of statistical analysis.
3. The results of the statistical analysis showed that there is no role for the storekeeper in the committees responsible for inspection, although he is the first and last recipient of these materials.
4. The results of the statistical analysis showed that the percentage of materials violating specifications is not within what is expected and these materials do not return, but rather adopts levels of acceptance and that the department does not accept materials that violate the specifications or damaged and is committed to the instructions and that the department depends on local and not external procurement, so it does not depend on the intermediary specialized offices in the examination operations.
5. The results of the statistical analysis showed the lack of clarity and accuracy of the sample answers regarding the examination and receipt processes, by confirming the research sample that there are violations within the levels, but these levels were not determined and known to others.

### **Second: Recommendations:**

1. The two researchers recommend working on increasing attention to the inspection processes and the initial receipt of the purchases of this municipality, especially in the current circumstances facing government organizations, and to identify the damaged, damaged, and contrary to the specifications of the local market.
2. Despite the financial interest in the initial inspection and receipt operations, there are cases of violating materials, even if they are of low levels, so the department must work to improve the inspection processes and not be complacent in accepting materials that violate the specifications, even if they are at expected and potential levels because these funds are public interest funds.
3. The two researchers recommend that the workers in the warehouse department should be concerned with their participation in the technical committees in the inspection processes because they are the ones who bear the responsibility for using these materials in order to inform them and their knowledge of the purchased materials received.

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