

**Policy Number: B-16****Subject: MPEI Workflow Procedures - Purchasing****Review Requirement: 3 years****Original Issue Date: July 1, 2001****Date of Last Review: August 14, 2025****Date of Last Revision: August 14, 2025****Previous Revisions: 10/22/2003, 09/11/2014, 08/11/2022**

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**I. OBJECTIVE**

For Mountain Parks Electric, Inc. (the “Cooperative”) to establish a purchasing workflow procedure.

**II. POLICY**

- A. All inventory items require the issuance of a purchase order.
- B. All non-inventoried items and transportation equipment over \$500 require the issuance of a purchase order.
- C. Employee purchases of items that are not standard issue must comply with the following:
  - a. Employees may request non-standard work-related items that support their job duties but fall outside normal issue. These requests must be documented via purchase requisition, justified in writing, and approved by the Department Manager.
  - b. Personal purchases for non-work-related items are not permitted through the Cooperative’s procurement system unless part of a documented and pre-approved employee purchase program (e.g., tire purchases through the Cooperative’s vendor). Such programs must follow approved repayment procedures and may only be authorized as outlined in said programs.
- D. All capital budget items require a purchase order.
- E. To initiate a purchase order a purchase requisition is required from the requestor of the item signed by a Department Manager.
- F. The purchase requisition shall include the account number to be charged, the budget code if it is a capital item, all information concerning the order, delivery, number of items, item pricing, extension price, taxes, insurance, and freight if known.

- G. The Purchasing Agent/Warehouse Supervisor or Assistant Purchasing Agent/Materials Clerk will issue all purchase orders. Purchase orders will be signed by the Purchasing Agent/Warehouse Supervisor, Assistant Purchasing Agent/Materials Clerk, or in their absence by any Department Manager.
- H. The Purchasing Agent/Warehouse Supervisor is authorized to purchase inventoried items in the normal course of business without a Department Manager's signature.
- I. In the event a written purchase order cannot be issued before the purchase, the order must still have a purchase order number provided to the vendor for the identification of the order. The requestor of the order will supply the necessary requisition information for completion of a purchase order to the Purchasing Agent/Warehouse Supervisor or Assistant Purchasing Agent/Materials Clerk.
- J. All deliveries shall be directed to the Purchasing Agent's office.
- K. Deliveries without a purchase order may be refused as directed by the Purchasing Agent or their designee(s).
- L. Upon receipt of the items ordered, the Purchasing Agent/Warehouse Supervisor or Assistant Purchasing Agent/Materials Clerk will record the receipt of the items and verify the delivered items against the purchase order and deliver the item or provide to the requestor a copy of the packing slip.
- M. All inventoried items will be recorded into inventory upon receipt.
- N. Receiving documentation will be presented to the Accounting Department to process payment for goods received.

### **III. RESPONSIBILITY**

The Chief Executive Officer will be responsible for the administration and compliance of this policy.

**APPROVED BY THE BOARD OF DIRECTORS ON AUGUST 14, 2025**