



**Union Public Schools**  
Finance Division

**Purchase Card (P-Card) Program  
Procedures - Travel Expenses**

September 2022

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## **Purchasing Guidelines**

All purchases must be made in compliance with District purchasing policies and the guidelines set forth in this manual. ***Use of the P-Card is a form of payment: a purchase order must be in place PRIOR TO using a P-Card.*** Any violation will result in disciplinary action that may include dismissal from future P-Card purchases and/or termination of employment. Union Public Schools' Accounting and/or Purchasing and Supply Management Departments establish purchasing limits based on position and responsibilities and in accordance with Board policy and administrative regulations. Union Public Schools will perform periodic audits to verify adherence to policies and procedures.

### **Sales Tax**

Union Public Schools is tax exempt. The cardholder must make the vendor aware of the district's tax-exempt status. Tax-exempt letters are available on the District's website and from the Accounting Department.

**During Phase I of the P-Card program implementation, all purchases with a P-Card will be processed in the Accounting Department. Phase I may also be limited to travel-related expenses. Once the card requester has completed all necessary pre-order steps, s/he will be contacted by the P-Card Coordinator for an appointment to complete the purchase.**

### **Prohibited P-Card Purchases Related to Travel**

- Entertainment
- Goods or services for personal use
- Items not for official District business
- Any transaction or series of transactions that exceed the limits established on an individual P-Card
- Motor fuel for personal vehicles or District-owned equipment and vehicles
- Frequent traveler program membership fees
- Parking tickets or other traffic tickets
- Meals and/or incidental travel expenses
- Late checkout lodging charges
- Airline seat preference or upgrade charges
- Bell hop fees and tips

## Travel

### Airfare

Airfare shall be booked through the District's travel vendor, Spears Travel. Spears accepts purchase orders and the P-Card is not needed for making airline reservations.

### Conference/Workshop Registration Fees

The requesting site/department is responsible for requesting a supplier application and W9 from the event host, if they are not already a District vendor. These forms shall be sent to the Accounting Department for review and set-up in Munis. (These forms provide data such as the entity's tax ID #, actual business name and street address, and confirmation of PO acceptance or not.) Each attendee shall be registered and paid for separately.

Once the registration fee PO is generated, the site/department shall request use of the P-Card via the ***Request for District Purchase Card Use form (Attachment B)***. The site/department shall then collaborate with the P-Card Coordinator to register for the event, using the appropriate travel P-Card.

Registered attendees for whom payment was made by P-Card and who decide not to attend *without justifiable cause* must reimburse the District by personal check or money order.

### Hotel

Most hotels no longer accept a purchase order, so the P-Card is a valuable tool for making hotel reservations.

Many conferences require attendees to be registered for the conference BEFORE hotel reservations may be made. If certain hotels are designated as conference locations, reservations can fill quickly. Once registered, the employee may have limited time to make a reservation at their preferred hotel. If the preferred hotel is not already established as a District vendor, the District recommends:

1. Employee makes hotel reservation and holds it with a personal credit card.  
**PLEASE BE AWARE OF PRE-PAY AND/OR DEPOSIT REQUIRED ROOM RATES...** Searching for the lowest room rate is not always the best rate for the District. Pre-pay and deposit required rates WILL be charged to your personal credit card and we cannot transfer those charges to the P-Card. Deposits required when trips are funded by grant money may present claims issues for Federal Programs.
2. Employee/site secretary requests an IRS form W9 and District Supplier Application from the hotel.
3. Employee/site secretary forwards confirmation email to Accounting, requesting hotel be set up as a P-Card vendor. (Note: You do not need to wait to receive the W9/Supplier Application from the hotel before forwarding the confirmation email, but please include in the email the status of the request: W9 requested on xx/xx/xx date; W9 attached; etc.)
4. Once the vendor record is activated, employee's site secretary initiates a REQ to the hotel for the exact amount in the confirmation email.
5. Once the PO is generated, the originator shall complete the ***Request for District Purchase Card Use form (Attachment B)*** and email it to [purchasecard@unionps.org](mailto:purchasecard@unionps.org). After the completed form is received, the P-Card Coordinator will contact the hotel and have the reservation hold transferred from the employee's personal credit card to the District P-Card.

## Travel (continued)

If the preferred hotel is an established and active vendor, the secretary may initiate the REQ prior to the employee making the reservation; however, there is still a risk that the hotel may book up before a PO is generated. For this reason, the District recommends the employee secure their hotel reservation with a personal credit card anyway.

One to two weeks prior to the hotel stay, the P-Card Coordinator shall request and initiate a Credit Card Authorization Form with the hotel. This form authorizes the hotel to charge room (and applicable taxes, if any) to the District's P-Card. The employee's name and confirmation number are required on this form.

The employee must receive a hotel folio upon checkout. While most hotels allow remote checkout and will email the folio to you, best practice is to check out at the front desk and get a hard copy of the folio before leaving the hotel. Incorrect charges and any errors may be addressed before leaving the property, rather than much later when the emailed folio is received.

*Upon completion of travel, hotel folios/receipts must be submitted to the P-Card coordinator as soon as possible.*

P-Card expenses shall be indicated on the District ***Travel Expense Reimbursement*** form by noting the P-Card purchase order number(s) in the appropriate columns on the form.

### Travel Tips and Reminders

- The P-Card may be used to pay for qualified purchases on itemized hotel bills, e.g., resort fees, parking.
- The lodging establishment must provide a final detailed receipt (folio) once lodging services have been provided. The folio must be obtained by either the traveler or the travel arranger and retained for the end-of-cycle documentation.
- Hotel incidentals (room service, phone charges not business-related, internet charges, movies) are **not allowed** to be charged to the P-Card.
- State agencies and political subdivisions have immunity from taxes imposed by municipalities. Therefore, agencies and political subdivisions shall not pay taxes to Oklahoma municipalities, including sales tax, hotel occupancy tax, entertainment tax, etc. Cardholders encountering issues with in-state lodging facilities should contact the District P-Card Administrator.
- Purchases (including lodging) made out-of-state are not usually exempt from that state's sales tax; however, it is possible some states may not charge state sales tax on a transaction, depending on reciprocal statutes, tax laws, etc. In addition, the State of Oklahoma is not exempt from tribal taxes.

## Non-travel Use of P-Cards

Union Public Schools Board of Education Policy #3010, includes:

*It is the intent of the district for employees to use the requisition and purchase order system for acquiring goods and services; however, in situations where*

- *the vendor/supplier will not accept a district purchase order and an alternate vendor/supplier is not available,*
- *it is extremely impractical, or*
- *it is an emergency,*

*then employees may request to be reimbursed for the personal purchase of said goods and services.*

In an effort to reduce these types of reimbursements, requests may be submitted for consideration to use the P-Card for purchase of goods. Please email the P-Card Administrator (see **Attachment A**), explaining why the requisition/PO process cannot be used, and Accounting shall evaluate the appropriateness of using the P-Card for the purchase.

Please keep in mind that any vendor requirements that are in conflict with school finance law will prevent the use of P-Cards for purchases.

## Attachment A

### Important Contact Information

Requests for use of the P-Card - as well as general questions or concerns - shall be sent to: [purchasecard@unionps.org](mailto:purchasecard@unionps.org)

#### *P-Card Coordinator*

- Amber Hoke
- 918-357-6248 - office
- [hoke.amber@unionps.org](mailto:hoke.amber@unionps.org)

#### *P-Card Administrator*

- Kurt Frentzel
- 918-357-6077 - office
- [frentzel.kurt@unionps.org](mailto:frentzel.kurt@unionps.org)

#### *Director of Accounting*

- Julie Harkrider
- 918-357-6078 - office
- [harkrider.julie@unionps.org](mailto:harkrider.julie@unionps.org)

#### *Chief Financial Officer*

- Dr. Trish Williams
- [williams.trish@unionps.org](mailto:williams.trish@unionps.org)

Attachment B



**REQUEST FOR DISTRICT PURCHASE CARD USE**

**In order to use a District P-Card, you must have  
(1) a valid Purchase Order and (2) this completed form.**

REQUESTOR NAME: \_\_\_\_\_ DEPARTMENT: \_\_\_\_\_  
EMAIL: \_\_\_\_\_ PHONE: x \_\_\_\_\_

PO #:	_____		
OCAS:	_____		
PURPOSE:		VENDOR NAME:	VENDOR #:
<input type="checkbox"/> Hotel reservation(s)		_____	_____
<input type="checkbox"/> Conference registration(s)		_____	_____
<input type="checkbox"/> Membership(s) - Institutional Only		_____	_____
<input type="checkbox"/> Purchase of goods		_____	_____
<input type="checkbox"/> Purchase of service(s)		_____	_____
DATE CARD NEEDED FOR PURCHASE:			_____

**READ CAREFULLY**

*I understand that by using this P-Card I must, upon conclusion of this activity, account for all purchases made. Expenses will be documented in the form of original ITEMIZED invoices/receipts from vendors that detail the nature of the expense and the amount of the expenditure. All signed and dated ITEMIZED receipts/invoices shall be submitted to the Accounting Department as soon as they are available. I acknowledge that by using this card, I agree to abide by all District policies and procedures regarding documenting of expenses. I also agree that if I fail to document any and all expenditures, I will make immediate reimbursement to the District. I agree that the District may, at its discretion, use any methods that are legally available to it to recover undocumented expenditures and collection cost from me.*

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**Contact the Accounting Department at [purchasecard@unionps.org](mailto:purchasecard@unionps.org)  
to make an appointment to use a District P-Card.**

FOR ACCOUNTING USE ONLY			
APPROVED BY	_____	DATE	_____
CARD NAME	_____	CARD #	_____
Itemized receipts received	____ / ____ / ____	Total Documented Expenses \$	_____