SECTION 6: Purchase Card (P-Card) Guidelines

Introduction

The Manor ISD Purchasing Card Program (P-Card) provides a streamlined, cost effective method to manage small-dollar transactions, frequent purchases, emergency procurement of supplies and materials, and billing payments — especially when traditional purchasing processes, such as purchase orders (POs), are not accepted.

With the P-Card, additional responsibilities fall on the Cardholder, as they make the purchases directly. It is the Cardholder's duty to ensure compliance with the District's Purchasing Policies and to adhere to established Purchasing Procedures.

The Texas Education Code provides for criminal penalties for persons who intentionally circumvent the purchasing contracts law by making split, separate, sequential or component purchases. District Policy CH(Local) states that "Persons making unauthorized purchases shall assume full responsibility for all such debts."

The Manor ISD Procurement Card (P-Card) is the exclusive property of the District. Although the card is issued in the individual employee's name, it is **not** a personal credit card and does not impact the employee's personal credit rating. The card is strictly loaned to the designated cardholder for authorized District business purposes only. Manor ISD reserves the right to cancel, suspend, alter spending limits, or revoke card privileges at any time, with or without cause or advance notice.

Any questions related to these procedures can be directed to the Manor ISD Purchasing Office at **512-278-4041** or via email at purchasing@manorisd.net.

Purpose and Benefits of the P-Card Program

The District's Procurement Card (P-Card) Program is designed to provide an efficient, secure, and cost-effective method for purchasing approved goods and services needed to support District operations. The program streamlines the purchasing process while maintaining appropriate internal controls and accountability for the use of public funds.

The P-Card Program benefits the District by:

- Consolidating small-dollar transactions onto the P-Card qualifies the District for an annual bank rebate. Every compliant purchase helps maximize this revenue returned to the general fund.

- Improving operational efficiency while maintaining compliance with District purchasing policies and procedures.
- Allows the District to acquire necessary goods and services from local merchants, emergency suppliers, or online entities that do not accept traditional school district purchase orders.
- Serves as a reliable payment method for authorized, pre-approved travel accommodations (such as airline and hotel registrations) where immediate payment is required to secure bookings.
- Protects employees by ensuring they do not have to use personal funds out-of-pocket for approved, time-sensitive District expenses.
- Allows campuses to handle unique, immediate needs (such as field trip admissions or emergency maintenance parts) within pre-set spending limits and strict category controls.

A Procurement Card is a purchasing tool issued for official District business only. Cardholders are responsible for ensuring that all purchases are necessary, reasonable, appropriately approved, and in compliance with District policies, state purchasing requirements, and all applicable laws and regulations. The card may not be shared, loaned, or used for personal purchases under any circumstances.

Definitions

Issuing Bank: The financial institution that issues and administers the District's Purchasing Card (P-Card) program. The District's current issuing bank is U.S. Bank Commercial Cards.

Program Administrator: The District employee responsible for administering the P-Card program, including issuing and maintaining cards, processing requests, monitoring program compliance, coordinating with the issuing bank, and providing guidance to Cardholders. All P-Card applications, maintenance requests, and credit limit increase requests must be submitted through the Program Administrator.

- ➢ **Program Administrator Contacts:**
    - Chrissie Bryant, *Purchasing Coordinator* | 512-278-4041 | chrissie.bryant@manorisd.net
    - Vanely Gutierrez, *Purchasing Specialist* | 512-278-4032 | vanely.gutierrezperez@manorisd.net

Cardholder: A District employee authorized to use a Purchasing Card for approved District business. The Cardholder is responsible for safeguarding the card and account information, ensuring purchases comply with District policies and procedures, maintaining supporting documentation, and completing all required reconciliation activities.

Reconciler: The individual responsible for reconciling P-Card transactions in the District's financial system by entering transaction descriptions, assigning the appropriate budget codes, and uploading original, unaltered receipts and any required supporting documentation into Skyward.

Approver: The Principal, Supervisor, or other designated administrator responsible for reviewing and approving P-Card transactions for assigned Cardholders. The Approver is responsible for verifying that purchases are appropriate, supported by adequate documentation, comply with District policy, and are charged to the correct budget.

Budget Authority: The approved funding available within a department or campus budget to make purchases. A P-Card credit limit does not constitute budget authority.

Supporting Documentation: Original receipts, invoices, confirmations, approvals, or other records that substantiate the business purpose and allowability of a purchase.

P-Card Program General Information

Below is basic information related to Manor ISD's P-Card Program, which provides approved policy and procedure for using the Manor ISD P-Card. Each Cardholder is required to sign an agreement before the card is issued, affirming that the Cardholder understands the intent of the Program, has reviewed the guide, and agrees to follow the policy and procedures.

The following important points should be reviewed before using the P-Card:

- The P-Card is not intended to avoid or bypass appropriate purchasing or payment procedures as outlined in Board Policy CH or Purchasing Guidelines.
- A P-Card is issued in the campus or department name (and in the names of the District's Chiefs and their Executive Assistants).
- The Cardholder is responsible for the security of the P-Card and the transactions made with it. Failure to follow these guidelines may result in disciplinary action, up to and including termination.
- P-Cards will be distributed through the Program Administrator. When a new card is issued, U.S. Bankbank will send it to the Program Administrator for appropriate distribution. Cards will be released to the Cardholder only after submission of a signed Cardholder Agreement.
- Manor ISD employees do not pay their own monthly P-Card bill.
- The Manor ISD P Card Program does not affect the Cardholder's credit rating in any

way. The P-Card Program carries corporate, not individual liability.

- The Cardholder can use the P-Card at any Vendor or service provider that accepts MasterCard. It may be used for in-store purchases, mail, internet, and telephone or fax orders. Discretion should be used to protect the P-Card and the number.

Obtaining a P-Card

To obtain a P-Card you must:

- ➔ Be a full-time employee at Manor ISD
- ➔ Complete and submit a Manor ISD P-Card Request Form
- ➔ Attend the mandatory P-Card Policy and Procedures Training Session
- ➔ Complete and sign the District Card Use Agreement
- ➔ P-Card training is conducted for Cardholders and Reconciler. Attendance is mandatory and must be completed before a P-Card is issued.

Special Governance Exception: Board of Trustees: Members of the Manor ISD Board of Trustees are eligible to be issued a P-Card to facilitate official, district-related governance travel and business expenses. Trustee card accounts are subject to separate authorization and oversight directly handled by the Superintendent's Office

Card Issuance Process and Timeline:

- ➔ Employee completes and submits the P-Card Request Form
- ➔ Program Administrator reviews the request for approval
- ➔ Upon approval, Program Administrator initiates a new card request with U.S. Bank
- ➔ U.S. Bank processes the request and mails the card to the Program Administrator
- ➔ Cardholder and Reconciler must complete P-Card Training prior to card distribution
- ➔ Program Administrator distributes the P-Card to the Cardholder

Activation Process: Before using the card for the first time, the Cardholder must follow these steps to activate it:

- ➔ Call **1-800-344-5696** and complete the following prompts.
- ➔ "*Welcome to Corporate Payment Systems. Please enter your 16-digit account number*"
- ➔ "*Please enter the five-digit ZIP of your mailing address*" **78653**
- ➔ "*To activate your account, press 1*"
- ➔ "*To activate your account, please enter the four-digit activation code*"
- ➔ "*Please enter your preferred business phone number, beginning with the area code*"
- ➔ Listen to Express Consent notification. Accept or decline the terms to activate your card.
- ➔ "*Your card has been successfully activated. Thank you*"
- ➔ "*Please select a new 4-digit Personal Identification Number*"
- ➔ "*For verification, please re-enter the PIN you selected*"
- ➔ "*Thank you. Your PIN has been updated*"

Access to U.S. Bank Online: Cardholders are strongly encouraged to set up a U.S. Bank account to monitor transactions in real time.

- ➔ Go to U.S. Bank Access Online
- ➔ Click "Register Online"
- ➔ Type the Organization Short Name (**MANISD**)
- ➔ Specify your Card Information
- ➔ Click "Send Code"
- ➔ Wait for the Passcode to Arrive to Your Email Inbox
- ➔ Enter the Passcode > Click "Continue"
- ➔ Review the Licensing Agreement > Click "I Accept"
- ➔ Fill out required fields > Click "Continue"

Credit Limits

All P-Cards have monthly Cardholder spending limits. These limits automatically refresh on the **6th day of each month**. Each Cardholder will receive information regarding the spending limits assigned to their card at the time it is issued.

Credit limits may vary by Cardholder and are established by the Program Administrator based on the employee's position and business needs. Changes to a card's spending limit are determined by the Program Administrator and are limited to Cardholders whose positions or one-time business needs justify an increase.

A card's assigned credit limit does not represent available budget authority. Cardholders and

their supervisors are responsible for ensuring that sufficient funds are available in the appropriate departmental or campus budget before any purchase is made.

The existence of available credit on a P-Card does not authorize expenditures that exceed the approved budget or available funds. All purchases must comply with District budgetary restrictions and approved spending authority.

Monthly credit limits vary by role:

- Superintendent /Chief Officer /Department: $5,000
- Athletics Campus Cards - MHS/MNTHS Boys & Girls: $5,000
- Exe. Associate/ Sr. Administrative Assoc/Specialists: $2,000
- Board Trustees: $6,000
- Facilities /Grounds/Maintenance/Custodial Department: $5,000
- Transportation: $5,000
- Campus: $3,000

Temporary Credit Limit Increase Requests: Temporary increases to a card's monthly credit limit may be granted when necessary for legitimate District business purposes. Requests for a temporary limit increase must be approved and submitted to the Program Administrator prior to the purchase. The Purchasing Office can check your current available credit and assist with the increase process.

All requests for a temporary credit limit increase must include a current budget report demonstrating that sufficient funds are available in the appropriate budget code to cover the proposed purchase.Cardholders are expected to plan purchases in advance and submit requests for temporary credit limit increases to the Program Administrator as early as possible.

Requests should be submitted with sufficient time to allow for review, required approvals, and processing prior to the intended purchase date. Last-minute requests may not be accommodated, and the inability to obtain a temporary credit limit increase due to insufficient notice does not constitute an emergency or exception to this policy.

How to Request an Increase

To request a temporary credit limit increase, submit a Temporary Credit Limit Increase Request Form along with a copy of your current budget report to purchasing@manorisd.net

Submission of a form does not guarantee approval. Request forms may be denied if the increase is deemed unnecessary or if alternative purchasing methods are available.

Making Purchases with the P-Card

The P-Card may be used with any merchant or service provider that accepts MasterCard, provided the purchase complies with District policies and procedures. Cardholders are responsible for safeguarding the card and account information at all times and must exercise appropriate care to prevent unauthorized use.

Purchases may be placed using the following methods:

- **In-Store Purchases:** Present the card at checkout. Ensure the merchant processes the transaction without sales tax.
- **Website / Online Orders:** Enter the card details on secure merchant websites. *Reminder: P-Cards cannot be used with unauthorized e-commerce vendors, such as Amazon.*
- **Telephone Orders:** Inform the merchant that this is a District P-Card purchase. Be prepared to provide your name, card number, expiration date, and shipping instructions. Instruct the supplier to include a detailed receipt or packing list with the shipment.
- **Fax or Mail Orders:** Ensure the order form explicitly states that payment is being made via a corporate Purchasing Card (P-Card).

Billing Address Confirmation - If a vendor requires a billing address to authorize a transaction, you must provide the following District address:

10335 US HWY 290 E,

Manor, TX 78653

Sales Tax Exemption - Manor ISD is a tax-exempt entity and is legally prohibited from paying Texas state sales tax. The cardholder must notify the merchant *before* the transaction is processed that the purchase is tax-exempt. A copy of *Manor ISD Sales Tax Exemption Form* can be downloaded from the Purchasing Department's Google Drive. Purchases made explicitly using **Sunshine Funds** are not eligible for sales tax exemption.

Receipt Requirements - It is the cardholder's absolute responsibility to obtain and secure an original, itemized receipt for every transaction.

- A standard credit card signature slip (the slip showing only the total amount paid) is **not** considered adequate documentation and will be rejected.
- All original receipts must be turned in to your campus/department reconciler within 24 hours of making the transaction.

- If a receipt is lost or misplaced, the cardholder must immediately contact the vendor to secure a duplicate itemized copy.
- If no supporting itemized receipt is provided during the reconciliation window, the charges become the personal financial responsibility of the cardholder.
    - Full reimbursement to the District is due within 5 business days of receiving an email from purchasing.
- **Valid Receipt Criteria** - Every receipt uploaded to Skyward must clearly display:
    - Merchant Name
    - Transaction Date and Time
    - Detailed, Itemized List of individual items purchased (including quantities and unit prices)
    - Total Cost reflecting zero sales tax charged

Returns, Credits and Disputed Charges

If there is a problem with a purchased item, service or charge, the Cardholder will first attempt to resolve the issue directly with the Vendor. All returns shall be reimbursed by credit to the Cardholder's account. **Cash refunds for returns are prohibited.** A review of future statements is vital to ensure the account is properly credited for returns, credits and disputed charges.

- **Returns -** If a Cardholder needs to return an item, contact the Vendor and obtain instructions for return. Note that some Vendors may charge a restocking or handling fee for returns.
- **Credits -** If the Vendor accepts an item as a return, a credit for this item should appear and be processed as an individual credit card transaction in Skyward.
- **Disputed Charges -** If a Cardholder finds a discrepancy on a credit card transaction, the Cardholder should contact the Vendor and attempt to resolve the problem directly.

If a Cardholder cannot resolve a disputed item directly with the Vendor, the Cardholder should contact Purchasing with the transaction information that is in dispute.

Security of the P-Card

The Cardholder is responsible for the security of the card. Guard the P-Card account number carefully. It should not be posted in a work area or left in a conspicuous place.

The card is to be used for District business purposes only.

If you have been issued a generic P-Card to check out to employees entrusted to use the card for purchases, log when the employee checked the card out, and log when the employee checked the card back in with the itemized receipt(s).

The card is not intended for personal use and the Cardholder is fully liable for such use. Personal purchases will be considered misappropriation of District funds and immediate reimbursement will be expected within 5 business days of receiving an email from purchasing.

Repeated instances of a lost or stolen P-Card, as well as recurring fraudulent transactions or suspected misuse, demonstrate a failure to maintain card security and can and will result in the immediate revocation of P-Card privileges, alongside potential disciplinary action.

- **Lost, Stolen, or Misplaced Cards -** If your P-Card is lost, stolen, or misplaced, or if you discover unauthorized charges, take immediate action to protect the District from liability.
    - Contact U.S. Bank at **1-800-344-5696.** Representatives are available 24/7 to review your account history with you over the phone.
    - Email or call the Program Administrator right away to report the issue.
- **Replacement Card Process -** Once reported, U.S. Bank will immediately close your compromised account and issue a replacement card. U.S. Bank will ship the replacement card to the Program Administrator within **10 business days**. The Program Administrator will notify you once the card arrives and distribute it to you.
- **Fraud Reporting Process -** If you identify fraudulent activity on your account, you must complete the bank's dispute process to secure a credit.
    - You must report any fraudulent activity to U.S. Bank within 90 days of the statement date on which the transaction appears.
    - If you notice additional unauthorized charges after your initial call, contact U.S. Bank immediately to add them to your claim.
    - U.S. Bank will assign a case processor and send a formal Statement of Fraud to the Program Administrator

- **Contact Numbers for Fraud Support -** Keep these specific department numbers handy for tracking existing claims:
    - Fraud Detection: 1-800-523-9078
    - Fraud Claims Support: 1-800-815-1405 *(or contact your assigned case processor directly)*

P-Card Statement Reconciliation

Monthly reconciliation ensures public funds are expended properly, tracks spending patterns to enhance the P-Card program, and verifies compliance with District policies. Reconciliation of P-Card transactions is conducted through Skyward Finance. To facilitate this process, the Program Administrator extracts the transaction data from U.S. Bank and imports it into Skyward twice per billing cycle.

Both the **Cardholder** and their **Supervisor** share primary responsibility for ensuring that all transactions are accurately allocated, documented, and approved by the established monthly deadlines.

To locate transactions for reconciliation, navigate to:
Accounts Payable ➔ Credit Cards ➔ Review/Submit Transactions

Billing Cycle & Timelines: The billing cycle typically ends on or around the *5th of each month,* and credit limits *reset on the 6th*. Transactions are uploaded to Skyward twice per billing cycle. Upon receiving an email notification that transactions have been uploaded to Skyward, you have 5 business days to complete the reconciliation. Due dates may change due to holidays or school breaks, the Purchasing Department will communicate any adjustments in advance.

Reconciliation & Approval Workflow- Campus or department Reconcilers must complete the following for every transaction:

- Verify the transaction details.
- Add a clear, detailed description indicating the business purpose of the purchase.
- Assign the correct budget code.
- Attach all supporting documentation and original, itemized receipts

The Workflow Process:

➔ **Submission:** Once submitted by the reconciler, the transaction enters the workflow for final approval by the Purchasing Department.

➔ **Rejections:** If the Purchasing Department declines a transaction, it is routed back to the reconciler. Once corrected and resubmitted, the approval workflow restarts from the beginning.

➔ **Absences:** If a reconciler is absent for an extended period, the supervisor, director, or principal must reconcile the transactions with guidance from the Business Office.

Documentation Requirements- Original receipts must be uploaded for every transaction.If an itemized receipt is not provided, the charges become the personal financial responsibility of the cardholder. Reimbursing funds are due to the District within 5 business days of notification from the Purchasing Department.

- **Food Purchases -** The following three items must be attached to the Skyward transaction:
  - Detailed Event Agenda
  - Itemized Receipt (showing exactly what was ordered)
  - List of Attendees or Sign-In Sheets
- **Employee Travel Purchases -** The following three items must be attached to the Skyward transaction:
  - Travel Approval Form
  - Conference Agenda and/or Registration Confirmation
  - Itemized Receipts (lodging, parking, etc.)
- **Processing Credits & Returns-** When a refund or credit is issued to the card:
  - The credit and the original debit must be allocated to the **exact same budget account code**.
  - Attach **both** the original debit receipt and the credit receipt to both transactions in Skyward for tracking purposes.

Duties and Responsibilities

Reconciler Roles and Responsibilities - Reconcilers assist in monitoring compliance with P-Card regulations. They are responsible for entering transaction descriptions, assigning correct budget codes, and uploading unaltered receipts (containing no cross-outs or white-outs) along with any supporting documentation directly into Skyward. Below is a list of the primary responsibilities of the Reconciler and Cardholder:

- Collect and receive all supporting documentation necessary to reconcile transactions, maintaining open communication with the Cardholder.

- Attach original receipts, credits, and any other required paperwork to the corresponding transactions in Skyward.
- Complete the reconciliation of P-Card transactions twice a month by the established deadline.
- Allocate each transaction to its appropriate budget account code.
- Maintain copies of all statements, reports, credits, receipts, and related files.

Cardholders - The Cardholder is the person that the card is issued to, or employee entrusted to use the card for purchases. The cardholder may utilize the P-Card for procuring supplies and other authorized expenditures to facilitate the District's business when the normal procurement process is not an option. The Cardholder is responsible for security of card(s). As a Cardholder, Manor ISD expects you to:

- Adhere to responsibilities outlined in the P-Card Policy and Procedures Manual, Manor ISD Board Policy and Texas Education Code Laws & Statues.
- Maintain prudent and good business judgement when making a purchase with the P-Card
- Retain documentation associated with your P-Card purchases
- Verify statements bi-monthly
- Resolve errors and dispute, coordinate returns, and verify that appropriate credits are issued
- Notify the Purchasing Department of any Cardholder changes
- *Should the reconciler be out for an extended period, the cardholder will need to reconcile the transactions with guidance from the Business Office.*

Approver (Principal/Supervisor) - The approving official is the administrator (Principal/Supervisor) who is responsible for the P-Card usage of their staff. Their responsibilities include:

- Verify that all transactions have detailed descriptions, itemized receipts and appropriate documentation.
- Review appropriateness of purchases
- Ensure Food purchases include additional required documentation Ensure purchases have been charged to the correct budget accounts. Look for inappropriate and/or personal purchases
- Approve transactions by the deadline
- If a reconciler is absent for an extended period, the supervisor, director, or principal must reconcile the transactions.

Program Administrator - The Program Administrator is designated to answer questions, address issues, and oversee the administration of the District's P-Card program and the P-card reconciliation.

- The Program Administrator has direct access to the U.S. Bank system and personnel pertaining to the P-Card. All P-Card requests must be processed by the Program Administrator.
- The Program Administrators are responsible for retrieving P-Cards in the event of termination or change in the employment status of a Cardholder under their supervision.

Allowable and Prohibited P-Card Purchases

The Procurement Card (P-Card) is intended solely for authorized District business purchases. All transactions must serve a legitimate business purpose, comply with District policies and procedures, and adhere to applicable federal, state, and local purchasing requirements.

Cardholders are responsible for ensuring that each purchase is appropriate, necessary, and within the scope of their departmental budget and purchasing authority. The following sections identify examples of allowable and prohibited purchases. These lists are intended as general guidance and are not all-inclusive. If there is any uncertainty regarding the appropriateness of a purchase, the cardholder should consult the Purchasing Department or the Program Administrator before completing the transaction.

Allowable (Appropriate) P-Card Purchases - The P-Card may be used for the following categories:

- Travel lodging, and transportation expenses (pre approved)
- Registration fees for conferences, workshops, and seminars
- General Supplies
- Art & Classroom Materials
- Office & Safety Supplies
- Auto Parts & Tools/Hardware
- Janitorial & Building Supplies
- Medical & Food Supplies
- Catering & Courier (overnight) services
- Postage stamps
- Dues and subscriptions
- Professional memberships
- Field trip admission
- Gas for district vehicle

Purchase of Student Incentives - At certain times during the school year it may be necessary to reward a student or group of students for their achievements (honor roll, perfect attendance, etc.). Examples of appropriate student awards: trophies, ribbons, certificates, plagues, desk accessories.

> The principal of a school should exercise caution when rewarding students for an activity that could be associated with the UIL to ensure compliance with UIL rules and regulations.

Student Travel - The P-Card may be used for student expenses during authorized, school-sponsored travel. All student travel purchases must be documented with original itemized receipts, a student travel roster, and trip documentation uploaded into Skyward.

Student meal expenditures are subject to a maximum daily allowance of $38.00 per student per day, distributed accordingly:

- Breakfast: $12
- Lunch: $12
- Dinner: $14

Allowable Purchase of Food, Meals & Events (Employees)-All food purchases must serve a clear business purpose and require an itemized receipt, a written agenda, and a signed attendee sign-in sheet uploaded to Skyward. Local funds and activity funds cannot be combined in a single transaction to bypass or exceed the allotted per-person meal costs.

Campuses and departments are encouraged to coordinate with the Manor ISD Food Services Department or the MHS Culinary Program for catering and snack provisions. Reaching out to Food Services streamlines ordering, helps ensure compliance with District nutritional guidelines, and utilizes internal District resources efficiently.

Non-Travel Lunch and Dinner

- **Lunch** may be purchased using local funds only when legitimate District business is conducted during the meal. To qualify, the meeting must:
    - Not exceed $20/employee
    - Be held on District premises and;
    - Have a minimum duration of six (6) hours.
    - Documentation required: Agenda/business purpose + itemized receipt + attendee/sign-in sheet
- **Breakfast** is not an allowable meeting expense and may not be purchased with District funds.

- **Dinner** may be provided to employees who are required to remain on District premises beyond their normal workday for an official District meeting, required training, Board meeting, or other District-sponsored activity when the duration and timing of the activity make it unreasonable for the employee to leave the District premises for their normal meal. To qualify, all of the following conditions must be met:
    - Not exceed $20 per employee.
    - The event extends at least three (3) hours beyond the employee's normal workday
    - The employee's attendance is required as part of their official District duties.
    - The activity is an official District business meeting, required training, Board meeting, or other District-sponsored event.
    - The meal is provided during the required activity and is not intended as a personal benefit or routine employee perk.

This is intended to address meals that result from required extended District work, not to establish a routine entitlement to meals for employees working after normal business hours.

Employee Recognition and Off Site Approval-

- Meals for employee recognition events (e.g., banquets, teacher appreciation) may only be reconciled using campus activity accounts and must be held on District premises.
- If an employee recognition event or meal is held off-campus, it requires pre-approval from the Superintendent or the Chief Financial using the Special Activity and Off Site Approval Request Form before any arrangements or P-Card transactions are made.
- Departments seeking funds for employee recognition events or promotional items may submit a Special Activity and Off Site Approval Request Form.

Short Meeting Refreshments, Business Hospitality & Employee Hydration

District funds may be used for modest refreshments and hydration supplies when there is a legitimate District business or operational purpose. Purchases must be reasonable, necessary, and consistent with the responsible use of public funds. These provisions are not intended to provide routine meals, personal benefits, or refreshments simply as a convenience.

- **Short Meeting Refreshments:** Light refreshments may be purchased for District meetings when the meeting is expected to last at least three (3) hours. Allowable refreshments may include:
    - Maximum: $3.00 per person.
    - Coffee, tea, and water

    - Donuts, muffins, fruit, or similar
    - Granola bars, individually packaged snacks, or similar light refreshments
    - Refreshments should be limited to the number of individuals reasonably expected to attend. Purchases should not include full meals or excessive quantities.

- **Business Hospitality for Visitors and Guests:** Modest refreshments may be provided to visitors, presenters, vendors, consultants, community partners, or other guests when they are attending a District-sponsored business meeting, training, presentation, or official District function. Allowable hospitality may include,

    - Maximum: $3.00 per person.
    - Bottled or bulk water
    - Coffee or tea
    - Individually packaged snacks
    - Fruit or other light refreshments
    - Business hospitality should be limited to reasonable quantities
    - Hospitality purchases should not be made solely because an individual is visiting a District facility. There must be a documented business purpose for the meeting or event.

- **Employee Hydration –** Field, Outdoor, and Operational Employees: District funds may be used to purchase reasonable hydration supplies for employees whose job duties require prolonged outdoor work, work in elevated temperatures, or work in conditions where regular access to drinking water is limited. This may include, but is not limited to:
    - Bus drivers
    - Grounds and maintenance employees
    - Outdoor custodial employees
    - Transportation employees
    - Police/security personnel
    - Athletics or other employees performing extended outdoor duties
- Allowable purchases may include:
    - Drinking water
    - Ice
    - Electrolyte beverages or hydration packets when reasonably necessary due to working conditions
- Hydration purchases are not subject to the meeting-refreshment requirements. The District should use the following spending standard:
    - Target: $3 per employee per workday; reasonable actual costs may exceed this amount when justified by weather, duration, or operational circumstances or other documented circumstances reasonably justify a higher amount.
    - Hydration supplies should be purchased in reasonable quantities based on the number of employees and the anticipated duration and conditions of the assignment.

- **General Restrictions -** The following standards apply to all refreshments, hospitality, and hydration purchases:
    - Purchases must have a legitimate District business or operational purpose.
    - Quantities must be reasonable for the number of individuals served.
    - Premium, specialty, or luxury food and beverage items are not allowable.
    - Alcoholic beverages are prohibited.
    - Personal groceries or individual employee food purchases are prohibited.
    - Refreshments should not be purchased merely as a convenience or employee perk.
    - Departments should use the most economically reasonable option available.
    - Local funds may not be used to circumvent established meal limits.
    - Federal grant funds may not be used for P-Card transactions, consistent with District P-Card requirements.
    - All purchases must include an itemized receipt and sufficient documentation to establish the business or operational purpose.

The District reserves the right to deny reimbursement or require repayment for purchases that are excessive, unreasonable, lack a legitimate business purpose, or do not comply with these guidelines.

Tipping Policy

- Tipping is optional and at the discretion of the supervisor.
- The maximum allowable tip is 20% of the purchase subtotal.
- If a tip is given, the credit card charge slip showing the tip amount must be uploaded alongside the itemized receipt.

QUICK NON-TRAVEL FOOD REFERENCE

CATEGORY	WHEN ALLOWABLE	LIMIT	REQUIRED DOCUMENTATION
Short Meeting Refreshments	Meetings lasting **3+ hours**. Examples: coffee, tea, water, donuts, fruit, granola bars, or similar light refreshments.	Max: $3/person	Agenda/business purpose + itemized receipt + attendee/sign-in sheet
Business Hospitality - Visitors	Modest refreshments for visitors, presenters, vendors, consultants, community partners, or other guests attending official District business.	Max: $3/person	Agenda/business purpose + itemized receipt + visitor/attendee list
Employee Hydration	Employees working outdoors, in elevated temperatures, or where access to drinking water is limited. Examples: **bus drivers, grounds, maintenance, outdoor custodial, police/security, athletics, and similar field operations.**	$3/employee	Itemized receipt + operational purpose + reasonable quantity

Meals for Meetings	Lunch may be purchased using local funds only when legitimate District business is conducted during the meal. To qualify, the meeting must be held on District premises and have a minimum duration of six (6) hours.	Breakfast: Not allowable Lunch: $20/employee	Agenda + itemized receipt + attendee/sign-in sheet + applicable approvals
Required After-Hours Meetings & Events	Employees required to remain on District premises beyond their normal workday for official District meetings, Board meetings, required training, or other District-sponsored events. The event must extend at least **3 hours beyond the employee's normal workday**	$20/employee	Agenda/event schedule + itemized receipt + list of employees/attendees required to remain + administrator approval

Miscellaneous Staff Expenditures -

Staff T-Shirts: Campus and department leaders may use local funds to purchase up to one spirit shirt per staff member each fiscal year, capped at $25 per shirt. If the cost per shirt exceeds $25, the entire purchase must be funded using activity accounts instead.

Misc: Watercraft rentals and similar equipment are strictly prohibited for all district-related activities, and the district assumes no liability for unauthorized equipment rentals.

Gifts, Appreciation, & Personal Items: Purchasing personal gifts for individuals – whether students, staff, or volunteer – constitutes an improper gift of public funds and is strictly prohibited. Local funds may never be used for personal gifts or employee appreciation.

When expressing appreciation to staff, purchases must consist solely of functional items that assist in workplace responsibilities, such as notepads, writing utensils, magnets, lanyards, or tote bags. Appreciation items are capped at $20 per person and must be funded using activity accounts.

Employee Achievement & Retirement: Employee recognitions are limited to flowers, plants, or plaques valued at no more than $100 per recipient. These items should be presented as part of a meaningful acknowledgment, such as end-of-year celebrations or Employee of the Year presentations.

Campus activity accounts or department discretionary accounts may be used for staff retirement recognition. **District-level retirement** events may utilize local funds. Cash, gift cards, and charitable contributions made in an employee's name are prohibited.

Faculty (Sunshine) Funds: Although not generally considered an activity account, Faculty Funds or Sunshine Funds are defined as funds generated or contributed solely by the school faculty to be utilized and expended at its own discretion. The revenue source of this fund is typically faculty donations and does not belong to the district. All expenditures for

hospitality,condolence, luncheons, lounge facilities or any other purpose for the sole benefit of the faculty, shall be paid out of Faculty Funds and accounted for in Fund 865. Although these funds do not belong to the district, all transactions must strictly adhere to standard district financial and purchasing policies

General Sunshine Funds Operating Procedures:

- All Faculty Fund transactions shall be conducted through the school activity fund.
- All regulations governing the receipt and disbursement of District Operating Budget monies are applicable to Faculty Fund transactions.
- Transactions involving faculty funds must be processed through a separate Activity Fund 865 account to prevent their being commingled with other funds.
- Reimbursements from the Faculty or "Sunshine" fund may include sales tax if applicable.
- Sunshine funds are only voluntary staff contributions. Donations and fundraisers are not allowed for Sunshine accounts.

Prohibited (Inappropriate) P-Card Purchases - The following items and services must **not** be purchased using a District P-Card:

- Any items for personal use.
- Off-Site employee events. Unless pre-approved.
- Alcoholic Beverages: Any transaction that includes alcohol will void the entire transaction, requiring the employee to fully reimburse the District.
- Gift Cards & Personal Gifts: Gift cards, or gifts of a personal nature.
- Capital Items: Any single item with a per-unit cost exceeding $5,000.
- Cash Advances: Strictly prohibited under any circumstance.
- Amazon Purchases: Purchases from Amazon paid directly by a District P-Card are not allowed.
- Conflict of Interest: Purchases from businesses or sources where the cardholder has a financial interest.
- Sales Tax: Any purchase that includes sales tax (except for authorized purchases made explicitly with Sunshine funds).
- Computer Hardware & Software: Including but not limited to iPads, tablets, netbooks, laptops, and software licenses.
- Electronic Devices: Digital cameras, PDAs, scientific calculators, or similar electronics.
- Hotel Incidental Charges: Room service, movies, or mini-bar charges
- Individual Travel Meals: Meals for individual employees while traveling (unless explicitly pre-approved).
- Independent Contractors: Do not use a P-Card to pay for *services* performed by independent contractors or sole proprietors due to IRS 1099 reporting requirements. These vendors must be paid by check through the Accounts

Payable department.

- **Restaurant Guidelines -** District funds shall not be used to pay for meals, entertainment, or events at establishments that feature adult-oriented themes or those that exceed reasonable, professional dining standards.

  This restriction applies to all District-related activities and expenses, including those involving employees, students, and guests. Violations of these restaurant guidelines will result in an official reprimand and/or the immediate removal of program sponsor functions. Continued violations will lead to permanent card revocation.

  - **Adult-Themed Venues:** No expenses are permitted at establishments featuring sexually suggestive themes, branding, or attire (including, but not limited to, *Hooters, Twin Peaks, Ojos Locos*, and similar venues).
  - **High-End & Luxury Dining:** Fine dining establishments, high-end steakhouses, and luxury venues are **strictly prohibited**. All meals must adhere to the established per-person limits and reflect a conscientious use of public funds.

- **Off-Site Employee Events & Meals -** Please be advised that off-site employee events and meals are prohibited on P-Cards, regardless of the funding source being used. If an off-site employee event is necessary, it must receive prior approval directly from the Chief Financial Officer (CFO) or the Superintendent.

  - To initiate this approval process, employees must complete and submit the Off-Site Event Request Form before any arrangements are made or expenses are incurred.

Federal Grant Funds

Due to federal compliance guidelines and the structure of the District's P-Card cash-back rebate program, Federal Grant funds (e.g., Title I, Title II, IDEA, Perkins, etc.) cannot be used to pay for or reconcile any P-Card transactions.

All expenditures utilizing federal grant money **must** be processed through the traditional Purchase Order (PO) requisition system. Because the P-Card program generates an annual financial rebate for the District's general fund, charging federal grants for these transactions creates a compliance conflict.

Reconcilers should not code any P-Card transaction to a federal fund code in Skyward. Any transaction mistakenly charged to a federal grant fund will be automatically declined by the Purchasing Department and must be reallocated to a local or campus budget code

Returns, Credits and Disputed Charges

If there is a problem with a purchased item, service or charge, the Cardholder will first attempt to resolve the issue directly with the Vendor. All returns shall be reimbursed by credit to the Cardholder's account. Cash refunds for returns are prohibited. A review of future statements is vital to ensure the account is properly credited for returns, credits and disputed charges.

- **Returns:** If a Cardholder needs to return an item, contact the Vendor and obtain instructions for return. Note that some Vendors may charge a restocking or handling fee for returns.
- **Credits:** If the Vendor accepts an item as a return, a credit for this item should appear and be processed as an individual credit card transaction in Skyward.
- **Disputed Charges:** If a Cardholder finds a discrepancy on a credit card transaction, the Cardholder should contact the Vendor and attempt to resolve the problem directly. If a Cardholder cannot resolve a disputed item directly with the Vendor, the Cardholder should contact Purchasing with the transaction information that is in dispute.

Misuse and Violations

The P-Card Program administrators review and identify District cardholders who violate procedures. The following procedures apply to non-compliant P-Card practices:

- **First Offense:** On the first violation of established procedures the Cardholder and his/her supervisor will be issued a warning notification via email. This communication will specifically outline the noncompliance and provide guidance on how to correct the situation.
- **Second Offense:** If a second violation occurs, the Cardholder and his/her supervisor will be notified of this action via email. This communication will specifically outline the noncompliance, provide guidance on how to correct the situation, and outline forthcoming actions should another violation of procedure occur. In addition, the card will be suspended for 14 days.

  Cardholders will be required to attend a P-Card training session to review policies and procedures within the 14-day suspension period to get their cards re-activated. At the end of the suspension period, a reinstated email will be sent to the Cardholder and supervisor; only if all noncompliance issues have been resolved. The suspension of the card will continue until a resolution is reached.

Third Offense: If a third violation arises, the Cardholder's P-Card will be suspended for one month. The Cardholder and supervisor will be notified of this action via email with an acknowledgement receipt requested. Cardholders will be required to attend a P-Card training session to review policies and procedures within the 30-day suspension period to get their cards re-activated.

At the end of the suspension period, the P-Card will be reinstated, and an email will be sent to the Cardholder and supervisor. During the inactivation period, if all noncompliance issues have not been resolved, the suspension of the card will continue until a resolution is reached. In addition, a follow-up phone call by the Purchasing Department &/or Chief Financial Officer may be determined to be appropriate as well.

Fourth Offense: A fourth violation of P-Card procedures will result in the revocation of the P-Card for the noncompliant Cardholder. The employee and supervisor will be notified of this action via email with an acknowledgement receipt requested. In specific circumstances, there may be a need for the District to apply more stringent actions than those outlined above. Such actions will be applied on a case-by-case basis, as deemed necessary.

Reimbursing Manor ISD - Unauthorized purchases or transactions that include tax are required to be reimbursed to the district **5 days** from the violation notification sent by the purchasing department. To reimburse the district, the cardholder must:

Drop exact cash or check written to MISD in an envelope with their name, campus, and budget account that was used to reconcile the transaction.

Failure to reimburse MISD within 5 business days of receiving an email from purchasing could result in the P-Card being revoked.

Employee Separation & Transfers

P-Cards are the property of the District. When a cardholder leaves their current position, the card must be secured and deactivated.

- **Resignation, Retirement, or Termination:** Before your final day of employment, you must return your physical P-Card to your supervisor and/or the Program Administrator.
- **Supervisor Responsibility:** Upon receiving the card, the supervisor must notify the Program Administrator via email and deliver the card to the Purchasing Department for secure disposal.
- **Internal Department Transfers:** If you transfer to another department within the District, you cannot automatically take your P-Card with you. Please notify the

Purchasing Department immediately upon learning of your transfer. Your current card will be reviewed to determine if it should be closed, reallocated to a new department budget, or if a new card needs to be issued.

Student Travel P-Cards

Introduction

The Student Travel P-Card is a temporary checkout card designed strictly to support accurate record-keeping, secure necessary group logistics, and reduce out-of-pocket expenses for students during school-sponsored travel.

All standard P-Card regulations, spending limits, and documentation rules outlined in this manual apply to Student Travel P-Cards. Temporary cardholders are expected to practice prudent financial judgment and maintain strict compliance with District policies, MISD Board Policy, and Texas Education Code statutes.

Requesting and Obtaining a Student Travel P-Card

Student Travel P-Cards are centrally managed and distributed through the Business Office. To request a card, employees must complete the Student Purchase Card Request Form (available on the District website under the Business Office section) and secure approval from their immediate supervisor and/or the Superintendent.

The following supporting documents must be attached to the request form:

- Fully Approved Travel Approval Form for the sponsoring staff member(s).
- Student Travel Per Diem Form.
- Official Travel Information (e.g., conference registration, trip itinerary, or event agenda).
- Complete Student Roster listing all students participating in the trip.
- Cards will only be released to the temporary cardholder after they have completed a mandatory training review of Student Travel P-Card policies and signed a Temporary Cardholder Agreement.

Card Security and Credit Limits

- **Cardholder Accountability -** The temporary cardholder is solely responsible for the card's physical security and all transactions made with it. The card and account number must be guarded carefully, stored securely, and never shared with unauthorized

individuals or students.

- **Credit Limit Compliance -** Cardholders will receive explicit spending limit details upon card issuance. Spending must not exceed the assigned credit limit. It is the cardholder's absolute responsibility to track their cumulative spending during the trip to prevent declines.

Temporary Cardholder Responsibilities

As a temporary P-Card cardholder, Manor ISD expects you to actively manage the following:

- Adherence to Rules: Follow all guidelines in this manual, District Board Policy, and the Texas Education Code.
- Documentation Retention: Secure original, itemized receipts for every student group transaction at the time of purchase.
- Statement Verification: Review all charges with your campus or department reconciler to verify accuracy.
- Dispute Resolution: Work immediately with the Business Office to resolve any transaction errors or merchant disputes that occur during travel.

Employee Travel Meal Reimbursement Process

The Student Travel P-Card is funded and issued strictly for student-related group expenses. Employees should not use the Student Travel P-Card to cover their own individual travel meal expenses. All personal employee meals during student travel must be paid for out of pocket by the staff member.

To receive a reimbursement later, employees must follow these steps:

- Retain Itemized Receipts: Keep original, itemized receipts for all personal travel meal purchases. Receipts must clearly show the date, time, vendor name, and specific items purchased.
- Adhere to Per Diem Caps: Reimbursements are subject to the standard Employee Per Diem rates set by the District. Any amount spent exceeding the daily Per Diem cap will not be reimbursed.
- Submit Within 10 Days: Submit all personal meal receipts and the travel reimbursement claim to your campus Senior Administrator or direct supervisor within 10 business days

of returning from the trip.

Card Return and Reconciliation Deadline

The temporary cardholder must physically return the Student Travel P-Card to the Business Office within 5 business days of returning from the trip.

All original, itemized receipts and supporting travel documentation must be turned in to your designated campus/department Reconciler immediately upon return.

If transactions remain unreconciled or outstanding violations are not resolved, the employee will be deemed ineligible to check out a Student Travel P-Card for future trips until full reimbursement or correction has been made to the District.

Chaperone and Vehicle Restrictions

- **Restrictions on Chaperone P-Card Use**
    - The Student Travel P-Card is issued exclusively to the authorized Manor ISD employee who completed the training and signed the Temporary Cardholder Agreement.
    - No Delegation: Under no circumstances may the P-Card be handed over to, or used by, a parent chaperone, volunteer, or any other non-employee.
    - Cardholder Presence: The authorized MISD employee must be physically present to execute any and all transactions made with the card during the trip.
- **District Vehicle Driver Restrictions**
    - For insurance and liability safety reasons, operating District-owned or leased vehicles (including District suburbans, vans, or buses) is strictly restricted:
    - Employees Only: Only fully approved, active Manor ISD employees who have cleared the District's motor vehicle record (MVR) background check are authorized to drive District vehicles.
    - Non-Employees Prohibited: Non-employees—including parent chaperones, volunteer coaches, and external guides—are strictly prohibited from operating any District vehicle under any circumstance.

Student Meals & Allowable Daily Rates

The Student Travel P-Card is issued strictly for student group expenses during authorized, school-sponsored travel. All student meal purchases must be documented with original itemized receipts, a student travel roster, and trip documentation uploaded into Skyward.

- Student meal expenditures are subject to a maximum daily allowance of **$38.00 per student per day**, distributed according to the following single-meal caps:
    - Breakfast: $12
    - Lunch: $12
    - Dinner: $14

- **Restaurant Guidelines -** District funds shall not be used to pay for meals, entertainment, or events at establishments that feature adult-oriented themes or those that exceed reasonable, professional dining standards.

- This restriction applies to all District-related activities and expenses, including those involving employees, students, and guests. Violations of these restaurant guidelines will result in an official reprimand and/or the immediate removal of program sponsor functions. Continued violations will lead to permanent card revocation.
    - **Adult-Themed Venues:** No expenses are permitted at establishments featuring sexually suggestive themes, branding, or attire (including, but not limited to, *Hooters, Twin Peaks, Ojos Locos*, and similar venues).
    - **High-End & Luxury Dining:** Fine dining establishments, high-end steakhouses, and luxury venues are **strictly prohibited**. All meals must adhere to the established per-person limits and reflect a conscientious use of public funds.