

Collin College

T-Card Procedures Manual

The purpose of this manual is to provide employees with information about Collin College’s JPMorgan MasterCard program, also known as the Collin T-Card Program. It also provides a guide which is consistent and fair to each employee, while managing costs and ensuring compliance with Federal and State regulations and College policies.

The privilege and convenience of having a Collin College T-Card carries with it great responsibility and accountability. The procedures in this manual will help you:

1. Learn and understand the T-Card procedures.
2. Understand the benefits of the T-Card.
3. Use the card in the prescribed manner.
4. Eliminate errors in documentation and reconciliation.

The T-Card program is administered by the Accounts Payable department within Business Administrative Services. Emails related to T-Cards should be sent to tcard@collin.edu. Travel emails should be sent to acctspaytravel@collin.edu.

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Candis Pettigrew	T-Card Coordinator	After hours emergency #214-326-9851		
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I. Roles and Responsibilities

A. Definitions

- (1) T-Card – JPMorgan MasterCard issued credit card in the employee’s name to be used for College business; paid monthly by College.
- (2) Cardholder – eligible full-time employees based on job requirements; it is recommended all employees traveling on College business obtain a T-Card for travel purposes. On a case by case basis, part-time employees traveling on College business may obtain a T-Card with proper justification and approval.

- (3) Statement Period – monthly billing cycle is from the 27th of the month to the 26th of the following month; Example: March 27th begins a new cycle which ends April 26th.
- (4) Monthly Cycle Card Limit – each Cardholder has a credit limit based on his/her role and responsibilities; at the beginning of each cycle (typically the 27th of each month), the card usage resets to \$0, thus providing cardholder with replenished credit limit.
- (5) T-Card limit increase – based on proper justification and subject to approval, a temporary or permanent T-Card credit limit may be requested by completing the T-Card Credit Limit Adjustment Request Form, submitting it to the employee’s supervisor for approval, then to the T-Card Coordinator.
- (6) MCCs – Merchant Category Codes are used to identify the type of business in which a merchant is engaged; each Cardholder is placed in a group which is restrictive by MCCs based on the Cardholder’s role and responsibilities;
- (7) T-Card Coordinator Collin Business Office employee whose responsibilities include monitoring T-Card usage for appropriateness, approving T-Card expense reports, notifying employees when T-Card reconciliation is due, and who is available to assist cardholders for T-Card related problems/questions.
- (8) Reconciliation – process to account for and report monthly T-Card transactions by submitting an Expense Report with appropriate documentation in Workday based on the [monthly statement](#) and by the 10th of the month; Example: for statement period Mar 27th ending April 26th, the Expense Report deadline is May 10th. **EXCEPTION:** T-Card transactions connected with travel should be submitted only after travel has occurred and should be included in the employee’s Travel Expense Report. Note: Expense Reports are charged to the fiscal year in which the travel occurred, which may differ from when the spend authorization was approved. See Collin Travel Procedures for additional information.
- (9) Travel Procedures – District procedures specific to traveling on College business; a spend authorization must be approved before incurring any charges for travel; an expense report must be submitted after travel to account for all expenses incurred while traveling, including those expenses paid for with the Collin T-Card.

B. Roles and Responsibilities

- (1) T-Card Program Coordinator Responsibilities
 - a) Assists Cardholders and approvers with enforcement and interpretation of T-Card Procedures
 - b) Provides training, support and resources for Cardholders and Approvers.
 - c) Sets up, adds, changes, and deactivates T-Card user information and profiles.
 - d) Assists Cardholders with system access maintenance and credit card transactional issues.

- e) Reviews all transactions for appropriateness.
- f) Final approver for T-Card expense reports, after employees' manager and cost center manager;
- g) Adjusts credit limit based on approved adjustment requests during normal business hours, Monday-Friday.
- h) Provides T-Card support for after work hour emergencies for employees when traveling and credit card is declined; after hours #214-326-9851.

(2) Cardholder Responsibilities

- a) Report lost or stolen T-Card immediately to JPMorgan Chase and the T-Card Coordinator.
- b) Must attend training and sign T-Card user agreement before receiving T-Card.
- c) Accountable for all activity of the T-Card; may review transactions online.
- d) Uses T-Card for appropriate College business purpose and in accordance with the T-Card Procedure Manual.
- e) Safeguards the T-Card by keeping it securely in his/her possession, signs the back of the T-Card, and destroys an expired or replaced card.
- f) Maintains physical security of card at all times by not allowing others to use the T-Card, nor revealing card number where others may find and use card.
- g) Obtains and submits proper documentation for all transactions when completing expense reports.
- h) Verifies account statement against source documents.
- i) Reconciles account statements and completes reconciliation by the 10th day of the month following the close of the T-Card statement cycle.
- j) Ensures all credits for any T-Card transactions are posted back to the T-Card. Cash refunds on returns are prohibited.
- k) Ensures there is adequate available budget to cover the purchase.
- l) Obtains appropriate approval for purchases from supervisor prior to making purchase.
- m) Consider purchase amount ahead of time in the event a temporary limit increase is needed. You must allow a minimum of 24 hours for any limit increase to become effective.
- n) Utilize tax exempt form for all purchases since the College is exempt from sales tax. (If paid, sales tax will be the personal responsibility of the cardholder.)
- o) Review and be familiar with Travel Procedures prior to making travel arrangements.
- p) The cardholder must resolve disputed transactions with the Supplier and JPMorgan Chase. The cardholder should notify JPMorgan immediately for resolution and T-Card Coordinator should be informed to provide further guidance and assistance.

(3) Supervisors/Cost Center Managers Responsibilities

- a) Authorizes employee's use of T-Card.
- b) Authorizes change in credit limit for employee with proper justification.
- c) Ensures transactions are properly authorized.
- d) Verifies appropriateness and reasonableness of purchases, both in general terms and regarding the specific fund used.
- e) Retrieves card from terminated employee.
- f) Notifies T-Card Coordinator of changes within department.
- g) Notifies T-Card Coordinator of T-Card misuse.
- h) Reviews and approves employee's reconciliation within a timely fashion (two business days).

C. Termination of Employment

- (1) Cardholder must return the T-Card to supervisor at the same time of resignation notice to supervisor. Cardholder must reconcile and document all transactions up to the date of the Cardholder's resignation.
- (2) If the Cardholder's employment is terminated by the College, the supervisor must collect the T-Card from the Cardholder at the time of termination notice along with all documentation supporting transactions completed by the Cardholder up to the day of terminations.
- (3) The cardholder or cardholder's supervisor should notify the T-Card Coordinator of separation.
- (4) Once Supervisor receives card from terminated employee, supervisor should destroy (shred) card.

II. Appropriate T-Card Usage

A. Travel Expenses

The T-Card program is designed to be utilized for business travel related expenses after a spend authorization has been approved. Travel expenses include the following:

- (1) Registration
- (2) Transportation/baggage
- (3) Accommodations/Lodging
- (4) Meals
- (5) Parking/Rental Car and fuel for rental car/Tolls/taxi, Uber/Lyft

B. Non-Travel Expenses

- (1) Credentials/Licensing

- (2) Fingerprinting
- (3) Supplies (minor supplies not on a punchout)
- (4) Subscriptions/publications/books
- (5) Postage
- (6) Registration Fees – Non-travel (virtual)
- (7) Meeting expenses (all food should be purchased through Collin Catering or America to Go)
- (8) Memberships
- (9) Rental of minor/small dollar equipment for events
- (10) Media buys for non-contracted vendors (i.e. radio ads, advertising in Allen Image/Plano Profile, etc.
- (11) Up to \$100 for approved retirement celebrations (no gifts for retirees).

III. Prohibited T-Card Usage

Note: While this is a comprehensive list, it is not possible or practical to anticipate all purchases that may be considered inappropriate. A few rules of thumb should be utilized when considering whether to use the T-Card to make a purchase:

- ✓ Is this transaction for an appropriate business purpose?
- ✓ Is this the best use of taxpayer dollars?
- ✓ Public funds may not be used for a private purpose.
- ✓ Remember: The T-Card should not replace the procurement process; contact the Purchasing department if you are not sure if an item is available through a contract in Workday, or query Workday-*Find Supplier Contracts*.
- ✓ Cards which show unreasonable, excessive or unauthorized expenses will be subject to audit and may result in the termination of T-Card privileges. Unauthorized transactions or those of a private nature that is proven to be inappropriate will be recovered by deductions from the employee's paycheck in the next payroll cycle.

A. Prohibited T-Card Transactions:

- (1) Items available through a purchasing contract in Workday. Refer to Purchasing for a complete list of contracts, or review Workday report Supplier Contracts – Collin.
- (2) Gift Cards
- (3) Personal charges of any kind
- (4) Do not use for Apple Pay or Android purchases
- (5) Computer Equipment and Accessories; utilize Workday procurement system to obtain.
- (6) Software licenses; utilize Workday procurement system.

- (7) Maintenance Agreements for service; utilize Workday procurement system to obtain.
- (8) Weapons; Police Dept and Law Enforcement Academy may procure through purchasing department.
- (9) Alcohol (except for approved programs and events)
- (10) Charitable Contributions
- (11) Political Contributions
- (12) Controlled substances & prescription drugs
- (13) Consultants, speaker fees/honorariums; typically any transaction that may require a 1099-NEC or 1099-MISC to be issued for the service.
- (14) Travel insurance
- (15) Cash advances
- (16) Receiving cash for T-Card returns; all returns must be credited against the T-Card account.
- (17) Traffic and/or parking violations, fines, late fees or penalties;
- (18) Repairs to personal vehicles; towing
- (19) Gasoline when mileage is being reimbursed; exception: when refueling rental car
- (20) Celebratory events when there is no business purpose, including employee or student birthdays, baby or wedding showers, or gifts. Gifts or flowers for condolences
- (21) Personal entertainment expenses (movies, spa visits, golf outings, optional conference activities not included in conference registration)
- (22) Hazardous or radioactive chemicals and materials
- (23) Furniture
- (24) Printing
- (25) When in doubt ASK!**

Exceptions to these prohibitions requires the advance approval of the appropriate leadership team member and/or the Business Office, or legal counsel.

IV. Violations of T-Card Usage-Fraudulent Use of the T-Card

The term “fraudulent use” refers to the use of the card with a deliberately planned purpose and intent to deceive and thereby gain a wrongful advantage for oneself or others. In addition to the College receiving reimbursement from the Cardholder, any or all of the following actions may occur when fraudulent use of the card occurs:

- (1) Immediate suspension of card privileges.
- (2) Removal of Cardholder’s purchasing authority.

- (3) Formal disciplinary action, which may result in the termination of employment.
- (4) Any actions deemed appropriate by the College, including criminal prosecution.

V. T-Card Limits (exceptions may exist due to employee’s role and responsibilities)

Role	Amount
Departmental Administrative Assistants	\$500-\$2,000/month
Faculty	\$500-\$1,600/month
Executive Administrative Assistants	\$2,000-\$3,000/month
Directors, Deans,	\$1,000-\$3,000/month
Executive Leadership	\$2,000-\$5,000/month