

**LEHIGH UNIVERSITY
PURCHASING DEPARTMENT**

**PURCHASING CARD
POLICIES & PROCEDURES**

Revised August 1, 2008

READ CAREFULLY BEFORE USING THE CARD.

**The Cardholder is Responsible for Retaining
all Receipts and Supporting Documentation!**

PURCHASING CARD POLICIES AND PROCEDURES

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1.0 PURPOSE:

To set forth the Policies and Procedures for Lehigh University Purchasing Card Program.

2.0 INTRODUCTION:

The Lehigh University Purchasing Card Program has been established to provide a convenient means with which to make purchases of goods and services and, at the same time, reduce paperwork, processing time and the costs associated with initiating and paying for those purchases. The Program is designed to handle low dollar purchases that account for a small percentage of dollars spent, yet a high number of transactions. **It is not an all purpose card; certain transactions such as travel and entertainment are prohibited. There is a transaction limit of \$2000 and certain transactions are blocked. See 6.0 Unauthorized and/or Inappropriate Card Use for further clarification.**

The Office of Institutional Purchasing is responsible for managing the Program, and each academic or administrative department is responsible for managing its Purchasing Card accounts. Two areas of responsibility have been defined within each department to assist in this management effort. These are the Cardholder and Card Administrator. It is important to understand that these two areas of responsibility do not necessarily equate to two separate individuals within the department. It is permissible for one individual to be assigned one or both of these responsibilities as defined in these Policies and Procedures. The ultimate decision as to how each of these responsibilities is assigned will be made within each department.

3.0 DEFINITIONS AND RESPONSIBILITIES:

It is the responsibility of the Cardholder, Card Administrator, and Program Administrator to be familiar with and comply with these Purchasing Card Policies and Procedures. Any questions regarding the policy, procedures, compliance, or authorized uses should be directed in writing to the Program Administrator. Failure to comply may result in revocation of card privileges, termination from the University and/or criminal prosecution.

3.1 Purchasing Card: A charge card issued to a full-time faculty or staff employee of Lehigh University for the purpose of making authorized purchases on the University's behalf. (A charge card can only be issued to non full-time staff or faculty by special request including detailed usage information by the Financial Manager to the Purchasing Card Committee. Special circumstances will be reviewed and considered.) The University will issue payment for charges made with the Purchasing Card.

3.2 Cardholder: The University employee (full-time staff or faculty) whose name appears on the first embossed line of the Purchasing Card and the person accountable for all charges made with that card.

Specific responsibilities of the Cardholder include but are not limited to: 1) understanding and complying with the Program's Policies and Procedures, 2) abiding by the conditions specified in the Enrollment Agreement, 3) submitting monthly statement and supporting documentation to Accounts Payable by the 15th of each month, 4) attempting to resolve any issues directly with the merchant, 5) arranging for credit or exchange, 6) filing dispute form within 60 days of transaction post date if unresolved, 7) safeguarding and remembering card security identifier, 8) safeguarding the card and account number to reduce risk.

NOTE: A Cardholder may assign a Card Administrator to handle the administrative functions involved in maintaining the account. However, because the Cardholder's name appears on the Purchasing Card, the Cardholder is the only individual authorized to request information from JP Morgan Chase or to change security identifiers.

3.3 Card Administrator: As stated above a Cardholder may assign a Card Administrator to handle the administrative functions involved in maintaining the account.

Specific responsibilities of the Card Administrator include but are not limited to: 1) understanding and complying with the Program's Policies and Procedures, 2) abiding by the conditions specified in the Enrollment Agreement, 3) submitting monthly statement and supporting documentation to Accounts Payable by the 15th of each month, 4) attempting to resolve any issues directly with the merchant, 5) arranging for credit or exchange, 6) filing dispute form within 60 days of transaction post date if unresolved, 7) safeguarding and remembering card security identifier, 8) safeguarding the card and account number to reduce risk.

The Card Administrator is the University employee responsible for verifying that all charges against the Purchasing Card account are authorized and backed up by support documentation and that the documentation is retained within the department. The Card Administrator has the ability to allocate individual charges to University accounts.

The Card Administrator is responsible for receiving and disseminating Purchasing Card information within their department and for relaying Purchasing Card information from within their department to the Program Administrator.

NOTE: Every card must have a Card Administrator. A Cardholder may be his/her own Card Administrator or assign another individual. A Card Administrator may oversee more than one account depending on how the department elects to manage its accounts. A department may have more

than one Card Administrator, but only one Card Administrator can be assigned for each card.

3.4 Program Administrator: University Purchasing Department employee responsible for administering the Purchasing Card Program for the University and acting as the liaison between the University and JP MorganChase.

3.5 Transaction/Charge Limit: A dollar limitation of purchasing authority assigned to the Cardholder for each total charge made with the Purchasing Card. This amount must not exceed \$2,000.00 per transaction. **University policy dictates that purchases exceeding \$2,000 must be made using a purchase order.** Departments may establish lower limits on a per Cardholder basis. A single transaction/charge may include multiple items but cannot exceed \$2,000.00.

3.6 Monthly Spending Limit: A dollar limitation of purchasing authority assigned to the Cardholder for the total of all charges made during each monthly billing cycle. This amount may not exceed \$20,000.00. Departments may establish lower limits on a per Cardholder basis. Departments should consider their actual monthly needs and establish the lowest limit that meets those needs. Lower monthly limits reduce the University's risk and liability.

3.7 Statement of Account: A listing of all transactions charged to the Cardholder's card account up to the end of the monthly billing cycle. This statement is sent by JP MorganChase directly to the Cardholder on a monthly basis. Listings of all transactions are also available on-line using the Paymentnet web site and can be down loaded.

3.8 Default Account: The University account code assigned to an individual Cardholder's Purchasing Card. Only one Default Account can be assigned to any one Purchasing Card and all charges made with the Purchasing Card will be posted into the Default Account unless those charges are reallocated. (See [Section 13.0](#))

3.9 Support Documentation: A merchant produced or non-University document that records the relevant details for each item purchased including quantities, amounts, a description of what was purchased, the total charge amount and the merchant's name and address (e.g. sales receipt, original invoice, packing slip, credit receipt, etc.). (See [Attachment F - Samples of Receipts or Non-University Documentation](#)) Any questions regarding the acceptability of support documentation should be directed to Accounts Payable.

4.0 RECEIVING THE PURCHASING CARD:

4.1 A completed Cardholder Enrollment Form for University Purchasing Card must be submitted for each prospective Cardholder. These forms must be signed by the account executive for the default account shown on the forms and then forwarded to the Office of Institutional Purchasing. (See [Attachment A](#) for copy of form.)

4.2 All prospective Cardholders sign a Cardholder Agreement Form to be eligible to receive a Purchasing Card. (See [Attachment B](#) for copy of form.) Along with the new Purchasing Card, each Cardholder receives information regarding Cardholder responsibilities, security identifiers, Paymentnet transaction training, a Purchasing Card Log form ([Attachment C](#)), and a copy of the Purchasing Card Policy and Procedure Manual.

5.0 AUTHORIZED CARD USE:

5.1 Cardholders are authorized to use the Purchasing Card to purchase any merchandise or services required as a function of their duties at the University, such as the following examples:

1. Telecomm Equipment
2. Cable Installation
3. Electrical Parts & Equipment
4. MRO Supplies & Repair Services
5. Office Supplies
6. Books, Periodicals, Newspapers, & Subscriptions
7. Paint & Hardware Supplies
8. Furniture

5.2 Only the Cardholder is authorized to use the card and is responsible for ensuring that all charges made with the card are in compliance with these Policies and Procedures.

5.3 The total value of any one charge made with the Purchasing Card may not exceed the \$2,000.00 single transaction limit stipulated on the Cardholder's Enrollment Form.

6.0 UNAUTHORIZED AND/OR INAPPROPRIATE CARD USE:

The Purchasing Card is not an all purpose card. Cardholders are not authorized to use the Purchasing Card to purchase any merchandise or services in the categories below:

1. Items For Personal Use
2. Items For Non-University Purposes
3. Cash Advances
4. Food and Beverages (Including Alcoholic Beverages)
5. Travel Related Expenses
6. Entertainment
7. Motorized Vehicles
8. Financial Services
9. Radioactive Material

10. Any purchases prohibited by University policy or not related to University business (i.e. computers, rentals, leases)
11. Capital Equipment over \$5,000.00
12. Computers
13. Gasoline

The Purchasing Card must never be used to purchase items for personal use or for non-University purposes even if the Cardholder intends to reimburse the University.

“Splitting” a purchase which totals more than the \$2,000.00 transactional limit is prohibited. Such a purchase should be made utilizing normal University procedures, i.e. purchase requisition with appropriate reviews conducted and documentation supplied.

A Cardholder who makes an unauthorized purchase with the Purchasing Card, as defined in [section 5.0](#), or uses the Purchasing Card in an inappropriate manner will be subject to disciplinary action including revocation of card privileges, possible termination of employment at Lehigh University, and/or criminal prosecution.

7.0 MAKING A PURCHASE WITH THE PURCHASING CARD:

7.1 The Cardholder should purchase from preferred merchants whenever possible to take advantage of pricing and terms negotiated on a University wide contract basis.

7.2 The Cardholder should confirm that the selected merchant accepts VISA. If not, choose another vendor or use a Limited Purchase Order.

7.3 When making purchases in person, the Cardholder must sign the charge receipt and retain the customer copy. The Cardholder should verify that either the charge receipt or sales receipt complies with the requirements for support documentation set forth in [Section 3.10](#).

7.4 When a purchase cannot be made “in-person” (e.g. via telephone, internet, mail order, etc.), Cardholders should give the merchant the account number embossed on their card and direct the merchant to include the following on the shipping label and/or packing slip:

1. Cardholder name and phone number
2. Department name
3. Complete campus delivery address including building name and room number
4. The words “VISA Purchase”
5. University's tax exemption number - 75-07789-7
6. Description of Purchase

When the purchase is received, review the information and verify it meets the above listed requirements. Contact the vendor for any missing information.

Cardholders are encouraged to receive their own shipments; however, if someone on Campus will be receiving a shipment on the Cardholder's behalf, the Cardholder should notify them in advance. **Regardless of who receives the shipment, the Cardholder is responsible for obtaining all documentation (packing slips, mail order form copies, etc.) related to the purchase and verifying that the documentation complies with the requirements for support documentation set forth in [Section 3.11](#).**

8.0 MERCHANDISE RETURNS AND EXCHANGES:

8.1 The Cardholder is responsible for contacting the merchant when merchandise purchased with the Purchasing Card is not acceptable (incorrect, damaged, defective, etc.) and arranging a return for credit or an exchange.

8.2 If merchandise is returned for credit, the Cardholder is responsible for obtaining a credit receipt from the merchant and retaining that receipt with the support documentation for that purchase. **Receiving cash or checks to resolve a credit is prohibited.**

8.3 If merchandise is to be exchanged, the Cardholder is responsible for returning the merchandise to the merchant and obtaining a replacement as soon as possible. **Documentation showing the proper resolution of the exchange is to be retained with the support documentation for that purchase.**

9.0 RECORD RETENTION:

9.1 Cardholder Responsibility: The Cardholder is responsible for obtaining and retaining purchase documentation from the merchant (sales receipt, packing slip, etc.) to support all purchases made with the Purchasing Card and verifying that the documentation complies with the requirements for support documentation set forth in [Section 3.0](#) (paragraph 3.10).

NOTE: In addition to obtaining the documentation, it is required that the Cardholder also record the details of each purchase in a Purchasing Card Log. (See [Attachment C](#))

9.2 Missing or Incomplete Records will be identified by Accounts Payable during the monthly audits of the Purchasing Card Statements. If unacceptable or missing records are identified, Accounts Payable will follow the procedure outlined in [Attachment G](#), "Accounts Payable Procedure for Missing or Incomplete Purchasing Card Statement Support."

10.0 CARDHOLDER VERIFICATION OF CHARGES:

10.1 Cardholders are accountable for all charges made with their Purchasing Cards and are responsible for checking all transactions against the corresponding support documentation to verify their accuracy and propriety. This check should be done monthly using the Cardholder's printed Statement of Account.

If the Cardholder is also the Card Administrator, accountability for each charge should be recorded at this time as described in [Section 12.0](#).

10.2 If a particular charge or credit does not appear on the Statement of Account, it should be checked against the next Statement of Account. If the charge or credit does not appear within 60 days after the original charge was made, the Cardholder should notify the Program Administrator, and file a Cardholder dispute form (See [Section 11.0](#)).

10.3 If the Cardholder disputes a charge, the nature of the dispute and the final resolution must be documented. This documentation must be retained with the Statement of Account on which the disputed charge appears. (See [Section 11.0](#))

10.4 After all transactions have been checked, the Cardholder must sign his or her Statement of Account. **The signed statement and all support documentation must be forwarded to the Accounts Payable Department within thirty (30) days after the statement was received.**

11.0 CARDHOLDER CHARGE DISPUTE RESOLUTION:

In the case of a disputed charge, the Cardholder must try to resolve the dispute directly with the merchant. **If the dispute cannot be resolved, the Cardholder must complete a Cardholder Dispute Form (See [Attachment D](#)) within 60 days of the transaction post date. The transaction post date is noted on the Statement which lists the disputed charge. Forward the completed form to JP MorganChase.**

12.0 CARD ADMINISTRATOR VERIFICATION OF CARDHOLDER CHARGES:

12.1 The Card Administrator is responsible for reviewing each transaction and indicating if a charge is supported (S) or if there is a discrepancy (D) based on the available support documentation. Cardholders will perform this function if they are Card Administrators.

12.2 For a charge to be supported there must be adequate support documentation available so that the Card Administrator can ascertain that the purchase is valid and the Cardholder is accountable for that purchase.

12.3 For there to be a discrepancy associated with a charge, any one or more of the following situations may exist:

1. Insufficient support documentation.
2. One or more of the criteria for authorized card use set forth in [Section 5.0](#) have not been met.
3. The Cardholder disputes the charge. (See [Section 11.0](#))

All discrepancies must be investigated and resolved on a timely basis. The disposition of each discrepancy must be documented and retained with the support Documentation and/or Statement of Account. Cardholders are accountable for all discrepancies.

NOTE: If a discrepancy cannot be resolved, the Program Administrator should be advised and will provide guidance in the resolution process, but it is the Cardholder's responsibility to resolve the discrepancy.

12.4 A designation of supported (S) or discrepancy (D) must be assigned to each transaction, as soon as possible after they become available. If a particular transaction has not been designated within 30 days of the Statement date, a reminder will be sent to the Card Administrator. If after 60 days the transaction is still undesignated, a warning message will be sent and after 90 days, the Card Administrator will be contacted by the Program Administrator and the card may be canceled. The Cardholder is responsible for final resolution of any outstanding Statements of Account.

12.5 To satisfy Internal Revenue requirements, the business purpose must be noted on the back or in the margin of each receipt. Use common language, avoiding jargon, abbreviations and generalities. A phrase or sentence should answer the question, 'Why was the purchase made?' Example: chemicals for student lab experiments ([Attachment F](#)).

12.6 After all transactions have been designated and business purpose noted on each receipt ([Attachment E](#)), the Card Administrator must forward the support documentation and Statement of Account to Accounts Payable.

13.0 CHARGE ALLOCATION TO NON-DEFAULT ACCOUNTS:

13.1 For any given charge, the Card Administrator has the option to perform, through use of the University's network, an on-line reallocation from the default account to additional University accounts. If the reallocation option is not exercised by the last business day of the month in which the billing cycle ends the total amount of the charge will be posted into the default account.

NOTE: Reallocation to Revenue or Salary accounts is not permitted.

13.2 If a particular charge reallocation involves one or more grant accounts, and the Card Administrator is not sure what the grant allows, the Card Administrator should consult the award document(s) for the affected grant(s). If there are still further questions, the Card Administrator should contact the appropriate Grant Program Administrator in the Office of Research and Sponsored Programs.

14.0 PURCHASING CARD SECURITY:

14.1 It is the Cardholder's/Card Administrator's responsibility to safeguard the Purchasing Card and its related account number at all times.

14.2 Cardholders/Card Administrators should keep their Purchasing Cards in a secure location at all times.

14.3 Cardholders/Card Administrators should not allow anyone else to use their Purchasing Cards and/or Purchasing Card account numbers.

14.4 Cardholders/Card Administrators should not write their Purchasing Card account numbers where they be easily seen by others.

14.5 Every staff or faculty member who needs to make purchases utilizing a Purchasing Card must have his/her own card; multiple users are against Mastercard/Visa regulations as well as against our contract with the card company. Disputing rights are lost if transactions are made by someone other than the cardholder. Mastercard/Visa regulations also require that Purchasing Cards must have an individual's name embossed on the first line of the card as a security precaution against fraudulent card usage.

15.0 LOST, STOLEN OR DAMAGED PURCHASING CARD:

15.1 If a Purchasing Card is lost, stolen or damaged, the Cardholder must notify JP MorganChase immediately at 1-800-270-7760. Representatives are available 24 hours a day, 7 days a week worldwide.

15.2 Cardholders must notify the Program Administrator if their cards are lost, stolen or damaged within 24 hours after reporting the incident to JP MorganChase.

15.3 After the above notification procedures have been completed, a new Purchasing Card will be issued to the Cardholder by the Program Administrator.

15.4 A Purchasing Card that is found after it has been reported lost or stolen must be destroyed by cutting it in half. The same procedure applies if a card is damaged. Both card halves must be forwarded to the Program Administrator.

16.0 CARDHOLDER ACCOUNT MAINTENANCE:

It is the Cardholder's responsibility to keep all account information current. Whenever any of the information contained on a Cardholder's Enrollment Form changes, a Cardholder Account Maintenance Form must be completed and then signed by the Card Administrator for the default account listed on the Cardholder's Enrollment Form. The completed Cardholder Account Maintenance Form (See [Attachment E](#)) is then to be forwarded to the Program Administrator.

17.0 CARDHOLDER TRANSFER WITHIN THE UNIVERSITY:

Cardholders who transfer to a new position within the same department and require the use of a Purchasing Card as part of their new duties, may continue to use the same card. Cardholders who no longer require a Purchasing Card in their new position or transfer to a different department must cancel their card per the instructions in [Section 19.0](#).

18.0 CARDHOLDER SEPARATION FROM THE UNIVERSITY:

At least one week prior to separation from the University, Cardholders must surrender their Purchasing Cards and corresponding support documentation to the Card Administrator. If the Cardholder is the Card Administrator, the Purchasing Card and support documentation must be surrendered to the Cardholder's immediate supervisor. In either case, the card must be canceled as per instructions in [Section 19.0](#).

19.0 PURCHASING CARD CANCELLATION:

The Program Administrator must be notified immediately when a Purchasing Card is to be canceled. The card must be destroyed by cutting it into a minimum of four pieces. The card pieces must be forwarded to the Program Administrator along with a completed Cardholder Account Maintenance Form ([Attachment E](#)).

20.0 SALES TAX EXEMPTION:

Purchases made with the Purchasing Card are exempt from Pennsylvania Sales Tax. Lehigh University's tax exempt number is 75-07789-7. If requested by the merchant, a copy of the University's Tax Exempt Certificate ([Attachment H](#)) may be provided.

21.0 CONFLICT OF INTEREST

Only the highest ethical principles are to be employed by all persons involved in the procurement process. It is the responsibility of each member of the University faculty/staff and of the Purchasing Department to take all appropriate steps to assure that the University does not knowingly enter into a purchase commitment

which could result in a conflict of interest situation. A conflict of interest exists when some factor (e.g. financial or personal interest in a supplier) interferes or appears to interfere with a requisitioner's or purchaser's ability to be completely impartial and loyal to the University's interests.

The University Policy on Conflict of Interests is printed in the Purchasing Manual and is available on the Purchasing Department and other University websites.

22.0 UNIVERSITY FUNDS

General policies concerning purchasing apply to all funds of the University, regardless of source. All funds deposited with the University are University funds and must be handled consistently in accordance with University policies.

**ATTACHMENT A - PURCHASING CARD CARDHOLDER
ENROLLMENT FORM**

<p>LEHIGH UNIVERSITY OFFICE OF INSTITUTIONAL PURCHASING</p> <p>JPMORGAN CHASE PURCHASING CARD</p> <p>ENROLLMENT FORM</p> <p>Please provide all information and return to Purchasing for processing. If you have questions, please call Purchasing at 83840.</p>
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CARDHOLDER INFORMATION	
First Embossed Line: Name of individual to Appear on Card (Must be full time staff or faculty member)	
Second Embossed Line: Department or Project Name	
Cardholder Campus Mailing Address	
Cardholder or Primary Card Administrator Phone Number	
Cardholder or Primary Card Administrator Fax Number	
Cardholder OR Primary Card Administrator E-Mail Address	
Default Account Number (Cost Center)	
Monthly Credit Limit (The Maximum is \$20,000; the credit limit can be set at \$20,000 or less.)	
SINGLE TRANSACTION LIMIT	\$2,000 (STANDARD LIMIT).
MAXIMUM DAILY TRANSACTIONS	TWELVE (STANDARD LIMIT)
SPECIAL HANDLING	CODE 1

MOTHER'S MAIDEN NAME				
Last Four Digits of Lehigh ID				
EMPLOYMENT STATUS	Full Time	Part Time	Other	_____

SIGNATURE OF APPLICANT/DATE	Signature/date
PRINTED NAME OF FINANCIAL MANAGER	Name/date
SIGNATURE OF FINANCIAL MANAGER	Signature/date

THE PURCHASING CARD CARDHOLDER AGREEMENT (PAGE 2 OF THIS ENROLLMENT FORM) MUST BE SIGNED BY THE PERSON(S) WHO WILL BE RESPONSIBLE FOR THE USE OF THE PURCHASING CARD.

ATTACHMENT B - PURCHASING CARD CARDHOLDER AGREEMENT

**LEHIGH UNIVERSITY
OFFICE OF INSTITUTIONAL PURCHASING
JPMC PURCHASING CARD CARDHOLDER AGREEMENT**

I, _____, as the Cardholder, agree to the following conditions regarding my use of the Lehigh University Purchasing Card:

1. I understand that by using the Purchasing Card, I will be making financial commitments on behalf of Lehigh University and that the University will be liable for all charges made with the Purchasing Card.
2. I will strive to obtain the best value for the University when purchasing merchandise and/or services with the Purchasing Card.
3. I agree to use the Purchasing Card only for authorized purchases and in an appropriate manner, as defined in the Purchasing Card Program Policies and Procedures Manual. I agree to submit my signed statement and all support documentation to Accounts Payable within thirty (30) days after the statement is received.
4. I understand that should I make an unauthorized purchase with the Purchasing Card or use the Purchasing Card in an inappropriate manner, I will be subject to disciplinary action including possible reduction or removal of Purchasing Card privileges, payroll deduction, or termination of employment at Lehigh University and criminal prosecution.
5. I understand that the University will monitor and audit my use of the Purchasing Card.
6. I agree to return the Purchasing Card to an authorized University representative, as defined in the Purchasing Card Program Policies and Procedures Manual, immediately upon the request of the Purchasing Card Program Administrator or upon termination of my employment at the University.

7. I have received a copy of the Lehigh University Purchasing Card Program Policies and Procedures Manual and will abide by all the requirements set forth in said Manual.

8. I understand that failure to adhere to this policy might be cause for the card to be closed and canceled.

My signature below indicates that I have read this agreement, understand it and agree to be bound by it, and any subsequent amendments or addenda, for as long as I am a Purchasing Cardholder at Lehigh University.

Date:

Employee (cardholder) signature:

Account Executive signature:

ATTACHMENT D - DISPUTE FORM



Dear Cardholder,
This form has been forwarded to you for your convenience. Regulations require that you notify us in writing within 60 days of your receipt of the statement reflecting the disputed charge. You are not required to use this form to notify us of your dispute, you may write a separate letter. Please be advised that **Visa & MasterCard require that attempts be made to resolve your dispute with the merchant before notifying us.** Any response received after the above-mentioned time frame may result in our inability to assist you with your dispute. **Please fax this notification to; 801-590-1316**

NAME: _____ E-MAIL ADDRESS _____

ACCOUNT #: _____ MERCHANT NAME: _____

AMOUNT: _____ TRANSACTION DATE _____
_____ POST DATE: _____

I have contacted the merchant in an attempt to resolve my dispute, but continue to dispute this charge for the following reason;

A. ____ I have been billed more than once by the same merchant. I authorized one charge with this merchant for \$_____ on _____, but I did not make or authorize \$_____ on _____.

My credit card was in my possession at the time of transaction. ***NEED COPY OF RECEIPT FOR VALID CHARGE***

B. ____ I have been charged for a purchase that was paid for by other means. (Other Credit Card, Check, Cash, Etc.)

NEED COPY OF OTHER METHOD OF PAYMENT IE: COPY OF CC STATEMENT, CASH RECEIPT. IF CHECK, COPY OF FRONT & BACK OF CHECK

C. ____ I have been billed for the wrong amount on my account. My credit card receipt shows \$_____.

However, I was billed \$_____. ***NEED COPY OF RECEIPT SHOWING CORRECT AMOUNT***

D. ____ I do not Recognize this charge. ***I HAVE CONTACTED MERCHANT TO ATTEMPT TO RESOLVE DISPUTE***

E. ____ I did not Authorize this charge. ***I HAVE CONTACTED MERCHANT TO ATTEMPT TO RESOLVE DISPUTE***

F. ____ Merchant was to issue credit for goods returned, or attempted to be returned on _____. This credit has not posted to my account. ***NEED EXPLANATION FOR RETURN AND COPY OF CREDIT RECEIPT***

G. ____ I have not received the Services/Merchandise I've been charged for. The Service/Delivery date was_____.
NEED DETAILED EXPLANATION OF DISPUTE & ATTEMPT TO RESOLVE WITH MERCHANT, DOCUMENTATION THAT SUPPORTS YOUR DISPUTE. IF QUALITY DISPUTE, 2ND OPINION LETTER FROM OTHER MERCHANT IS NEEDED AS WELL THAT SUPPORTS YOUR CLAIM

H. ____ I Canceled : Service, Airline Ticket, Hotel Reservation, on _____. Cancellation #_____

I. ____ I have resolved my dispute with the merchant.

ABOVE "INFORMATION/DOCUMENTATION" IN BOLD & BETWEEN ASTERISKS IS REQUIRED
~ ~ DISPUTE NOTIFICATION NEEDS TO BE SIGNED BY THE "CARDHOLDER" ~ ~

SIGNATURE

DATE

ATTACHMENT E - MAINTENANCE REQUEST FORM

**PURCHASING CARD
CARDHOLDER ACCOUNT MAINTENANCE FORM**

**PLEASE FAX (84783) OR MAIL (516 BRODHEAD AVE) THIS
MAINTENANCE FORM TO LEHIGH UNIVERSITY'S OFFICE OF
INSTITUTIONAL PURCHASING.**

DATE OF REQUEST:	
TYPE OF REQUEST:	
<input type="checkbox"/> NAME CHANGE	<input type="checkbox"/> PRIMARY CARD ADMIN CHANGE
<input type="checkbox"/> ADDRESS CHANGE	<input type="checkbox"/> SECURITY PASSWORD (LEHIGH ID) CHANGE
<input type="checkbox"/> HIERARCHY CHANGE	<input type="checkbox"/> ACCOUNT CLOSURE
<input type="checkbox"/> CREDIT LINE CHANGE	<input type="checkbox"/> OTHER _____
VISA CARD NUMBER (LAST 10 DIGITS):	
CARDHOLDER NAME:	
SECOND ROW OF EMBOSsing:	
EFFECTIVE DATE:	
REASON:	
<small>(MARITAL STATUS, MOVED, TERMINATED, NEW POSITION, ETC.)</small>	
OLD INFORMATION:	
NEW INFORMATION:	
CORPORATION NAME: LEHIGH UNIVERSITY	
PERSON REQUESTING CHANGE:	
AUTHORIZED SIGNATURE:	
PHONE NUMBER:	EMAIL:

ATTACHMENT F - SAMPLES OF RECEIPTS OR NON-UNIVERSITY DOCUMENTATION

CELLULAR COMMUNICATIONS
61 EAST 91 ST
MANHATT, NY 10024
(914) 623-3610
SAT. JUL 05 1998 09:05 AM

REC'D: CASI

REC'D # ~~XXXXXXXXXX~~ EXT 9900
PURCHASE # 381.57
CODE 500000
REC (21)

SIGN *Keary J. Keary*
CELL. CELLULAR PHONE SALES FINANCIAL

ATTACHMENT F

When submitting a signed credit receipt you must include a merchant produced or non-University document that records the relevant details for each item purchased including quantities, amounts, a description of what was purchased, the total charge amount and the merchant's name and address (see below).

SARFITY DISTRIBUTORS/dba
CELLULAR COMMUNICATION CONNECTION
61 EAST ROUTE 59
MANHATT, NEW YORK 10954
(914) 623-3610 FAX: (914) 623-7650

INVOICE NUMBER: 203404
INVOICE DATE: 07/25/98

OLD TO: LEHIGH UNIVERSITY
PURCHASING DEPT.
HOME: (610) 758-4086

QUANTITY	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXT PRICE
1	CARK-91	1/2 KIT NOKIA 025 (1200 SERIES) (MANHATT)	249.99	249.99
1	BLS-4	BATT LITHIUM 1200mah NOKIA 025 (1200 SERIES)	99.99	99.99
1	BLS-2	BATT LITHIUM 900mah NOKIA 025 (1200 SERIES)	49.99	49.99
-1		TAX EXEMPT FROM PAST SALES	14.50	-14.50
SUB-TOTAL:				385.47

Note: On the back or in the margin, the business purpose must be noted to satisfy IRS requirements. Use common language, avoid jargon, abbreviations and generalities. A phrase or sentence should answer the question, 'Why was the purchase made?' Example: Chemicals for student lab experiments.

ATTACHMENT G - MISSING OR INCOMPLETE PURCHASING CARD STATEMENT SUPPORT

Lehigh University Controller's Office Accounts Payable Procedure Missing or Incomplete Purchasing Card Statement Support

Background

The Purchasing Department is responsible for the distribution of purchasing cards and training of users in the proper use of the cards and documentation requirements. When Purchasing distributes the cards, recipients receive oral and written instructions concerning their responsibility for submitting the signed statements and corresponding receipts to the Accounts Payable department on a monthly basis. They are also advised that their card privileges may be revoked if they do not comply with University guidelines for the use of the card.

On a monthly basis, a designated individual in Accounts Payable audits the Purchasing Cards statements to make sure that all are received and that receipts are attached for all items. Follow-up is performed for any missing receipts over \$25.00. Unfortunately, despite repeated requests from Accounts Payable, several individuals have been unresponsive in providing their signed statements and receipts. This document is intended to give Accounts Payable some guidelines in how to proceed in those situations.

Follow-up Steps for Accounts Payable

30 Days after Statements are Distributed:

Accounts Payable will distribute an email to those cardholders that have not submitted their statements reminding them of their obligation. The email will refer them to Purchasing if they did not receive their statements so they can be provided another copy. The emails will be formatted to have receipts returned to Accounts Payable so we know that they have been received. Cardholders will be told that if there are any extenuating circumstances that they should immediately notify Accounts Payable by phone.

60 Days after Statements are Distributed:

Accounts Payable will send a second notice to delinquent cardholders. The email will put them on notice that if the statements and receipts are not received by Accounts Payable in the next month, their card privileges will be cancelled. The emails will be formatted to have

receipts returned to Accounts Payable so we know they have been received.

Accounts Payable will follow-up with a phone call a few days after the email to make sure there are not extenuating circumstances that should be taken into account.

90 Days after Statements are Distributed:

Accounts payable will send a final email to delinquent cardholders advising them that their card privileges have been revoked. A copy of the email will go to Purchasing to take the necessary steps with Paymentech to revoke the cards.

Note: In situations where the cardholder has lost a receipt and cannot obtain a replacement, they should be directed to add a statement as to the item purchased, its purpose and cost. They should indicate that they can't obtain or locate the receipt, sign it, and have their department head or supervisor sign it as well.

ATTACHMENT H – TAX EXEMPTION CERTIFICATE

REV 1228 AG - (2-95)

**PENNSYLVANIA
EXEMPTION CERTIFICATE**

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST AND TAXES
SOFT 30007
HARRISBURG, PA 17120-0007

CHECK ONE:
 STATE OR LOCAL SALES AND USE TAX
 STATE OR LOCAL HOTEL OCCUPANCY TAX
 PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
 PASSENGER CAR RENTAL TAX (PCRT)
 (Please Print or Type)

This form cannot be used to obtain a Sales Tax License Number, PTA License Number or Exempt Status.

Read Instructions On Reverse Carefully

THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

CHECK ONE: PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller or Lessor _____

Street _____ City _____ State _____ Zip Code _____

Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

1. Property or services will be used directly by purchaser in performing purchaser's operation of _____

2. Purchaser is also: _____

3. Property will be rented under License Number _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)

4. Purchaser is also: non-profit educ. institute holding Exemption Number 75-07789-7

5. Property or service will be used directly by purchaser performing a public utility service. (Complete Part 5 on Reverse.)

6. Exempt leasing supplies, License Number _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)

7. Other _____
 (Explain in detail. Additional space on reverse side.)

I am authorized to execute this Certificate and claim this exemption. Misses of this Certificate by seller, lessor, buyer, lessee, or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee	Signature	Date
Lehigh Univ./Margaret Plympton	<i>Margaret Plympton</i>	V.P. of Finance & Admin.
Street	City	State Zip Code
c/o Purchasing Dept., 516 Brodhead Ave.,	Bethlehem,	PA 18015

- 1. ACCEPTANCE AND VALIDITY:**
 For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within sixty days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificate, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.
- 2. REPRODUCTION OF FORM:**
 This form may be reproduced but shall contain the same information as appears on this form.
- 3. RETENTION**
 The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies. **DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**
- 4. EXEMPT ORGANIZATIONS:**
 This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-0000-0).

GENERAL INSTRUCTIONS

These purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

- a. State and Local Sales and Use Tax
- b. PTA rental fee or tax on lease of motor vehicles;
- c. Hotel Occupancy Tax if referenced with the symbol (•);
- d. PTA fee on the purchase of tires if referenced with the symbol (*);
- e. Passenger Car Rental Tax

EXEMPTION REASONS

- 1.) Property and/or services will be used directly by purchaser in performing purchaser's operation of
- | | | | | | |
|------------------|-----------|-------------|---------------|------------|-----------------|
| A. Manufacturing | B. Mining | C. Dairying | D. Processing | E. Farming | F. Shipbuilding |
|------------------|-----------|-------------|---------------|------------|-----------------|

This exemption is not valid for property or services which are used in: (a) contracting, repairing, or remodeling of real property, other than real property which is used directly in essential operations; or (b) maintenance, managerial, administrative, supervisory, sales, delivery, warehousing or other nonoperational activities. Effective October 1, 1991, this exemption does not apply to certain services and PTA fee tax.

- 2.) Purchaser is a(n):
- A. Instrumentality of the Commonwealth.
 - B. Political subdivision of the Commonwealth.
 - C. Municipal Authority created under the "Municipal Authority Acts of 1935 or 1945."
 - D. Electric Co-operative Corporation created under the "Electric Co-operative Law of 1991."
 - E. Co-operative Agricultural Association required to pay Corporate Net Income Tax under the Act of May 23, 1945, PL. 85, as amended (exemption not valid for registered vehicles).
 - F. Credit Unions organized under "Federal Credit Union Act" or State "Credit Union Act".
 - G. Federal Institutionality.
 - H. Federal employee on official business (Exemption limited to Hotel Occupancy Tax only. A copy of orders or statement from superior must be attached to this certificate.)
 - i. School Bus Operator (This Exemption Certificate is limited to the purchase of parts, repairs or maintenance services upon vehicles licensed as school buses by the PA Department of Transportation. For purchase of school buses, see NOTE below.)
- 3.) Property and/or services will be made or used in the ordinary course of purchaser's business. If purchaser does not have a PA Sales Tax License Number, complete Number 7 explaining why such number is not required. This Exemption is valid for property or services to be resold: (1) in original form; or (2) as an ingredient or component of other property.

- 4.) Special exemptions
- | | |
|--|--|
| <ul style="list-style-type: none"> A. Religious Organization B. Volunteer Fireman's Organization C. Nonprofit Educational Institution D. Charitable Organization | <ul style="list-style-type: none"> E. Direct Pay Permit Holder • F. Individual Holding Diplomatic ID • G. School District H. Tourist Promotion Agency
(Exemption limited to the purchase of promotional materials for distribution to the public.) |
|--|--|

Exemption limited to purchase of tangible personal property or services for use and not for sale. The exemption shall not be used by a contractor performing services to real property. An exempt organization or institution shall have an exemption number assigned by the PA Department of Revenue and diplomats shall have an identification card assigned by the Federal Government. The exemption for categories "A, B, C, and D" are not valid for property used for the following: (1) construction, improvement, repair or maintenance of any real property, except supplies and materials used for routine repair or maintenance of the real property; (2) any unrelated activities or operation of a public trade or business; or (3) equipment used to maintain real property.

- 5.) Property or services will be used directly by purchaser in the production, delivery, or rendition of public utility services as defined by the PA Utility Code.
- PA Public Utility Commission and/or Interstate Commerce Commission

A contract carrier is not entitled to this Exemption and a "Schedule of Charges" filed by such carrier does not satisfy this requirement. This Exemption is not valid for property or services used for the following: (1) construction, improvement, repair or maintenance of real property, other than real property which is used directly in rendering the public utility services; or (2) managerial, administrative, supervisory, sales or other nonoperational activities; or (3) tools and equipment used but not installed in maintenance of facilities or direct use equipment, tools and equipment used to repair "direct use" property are exempt items.

- 6.) Wholesaler/purchaser purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.
- 7.) Other (Attach a separate sheet of paper if more space is required.)

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or trailer with the PA Department of Transportation, Bureau of Motor Vehicles and Licensing, use FORM MV-1, "Application for Certificate of Title", for "first time" registrations and FORM MV-4ST, "Vehicle Sales and Use Tax Return/Application for Registration", for all other registrations.