OBTAINING THE TEMPLE PURCHASING CARD (TPC)

Application: Login to TUmarketplace and complete the Purchasing Card Application Form in the Showcased Services area to apply for a TPC. The Applicant's home address is required as per JP Morgan (JPM). All information must be verified as accurate.

Eligible Cardholders: For purposes of TPC policy, an employee must be at "H"/"T23" level or above to be eligible to obtain a card. NOTE: Individual Deans or Budget Unit Heads may restrict this further.

Authorized Approval: All applications will be approved via the workflow process in TUmarketplace. The approvals will be based on the applicable FOAPAL string and all applications must be approved by Level 1 signature authorization. Every Fund and Org to be utilized on the requested card will need to be added to the requisition so that accurate approvals are received.

Customized Controls: The TPC offers several control options that can be customized to suit each individual user's needs. Such controls include setting monthly spend limits and limiting the number of daily or monthly transaction. Please note that the User Access form (TUmarketplace) may be completed to grant another user administrative rights to your TPC transaction activity.

Orientation Training: Once the TPC application has been approved in TUmarketplace, the Cardholder will receive instructions on how to take a mandatory Webex training session. Upon successful completion of said training (a score of no less than 100% on the final quiz), the Cardholder will receive notification to pick up the purchasing card and sign the Cardholder Agreement.

USING THE TPC

The TPC can be used for the purchase of most small dollar goods and services up to $5,000 per transaction. Appendix B herein contains a list of goods and services that are unallowable according to TPC Policies and Procedures. This list may change from time to time as policy changes.

Unallowable charges will be blocked from the TPC and declined at point of sale. Although the card controls are designed to automatically limit unacceptable usage, it is ultimately the Cardholder's responsibility to be aware of Temple University's Policies.
and Procedures. If a Cardholder is uncertain that a transaction is permissible, they must contact the TPC Administrator prior to processing said transaction.

The TPC is not intended for purchases exceeding $5,000. Such purchases may not be split across multiple transactions, days or multiple departmental TPCs in any manner that acts to circumvent the single transaction limit of $5,000. Transactions totaling $5,000 or more must be submitted through TUmarketplace and receive a Purchase Order as per the University’s Procurement Policy.

The TPC can be utilized in TUmarketplace for those vendors designated as TPC-enabled vendors. Vendors that are TPC enabled will be marked as such on the TUmarketplace requisition Final Review screen, under the box labeled "TPCard (< $5K)". Purchasing strongly recommends that departments use the TPC as a payment method for small dollar purchases when the vendor is TPC enabled within TUmarketplace.

**Controls**: Default controls have been put in place to cover unallowable transactions, such as those (1) over the $5,000 per transaction limit; (2) for unallowable goods and services (listed in Appendix B herein); or (3) for any type of cash advance or ATM transaction. Transactions that are attempted and fall outside of the control parameters will be declined at the point of sale.

A variety of other limits can be customized for the Cardholder's account and usage, depending on departmental need. Please contact the TPC Administrator if further controls are required.

**Sales Tax**: Temple University is an Instrumentality of the Commonwealth of Pennsylvania, and as such, is exempt from Pennsylvania Sales Tax as well as sales tax in most other states (as listed in Appendix A). Thus, sales tax should not be applied to any goods purchased by Temple University in these regions. The Cardholder is responsible for informing the vendor that the goods are not to be taxed at the point of sale, and is also responsible for recovering sales tax that is incorrectly charged to their TPC. Verification of sales tax exemption can be provided to the merchant upon request. Please contact Purchasing with the merchant's name, address and a fax number or email address when verification is needed.

**Card Security**: It is the Cardholder's responsibility to safeguard their TPC and account number. If a TPC is lost or stolen, the Cardholder must immediately notify JPM's Customer Service at 1-800-270-7760 and the TPC Administrator. A TPC that is subsequently found by a Cardholder after being reported lost shall be destroyed by the Cardholder.

Transactions on the TPC can be placed by phone, in person or via a secured online shopping site. Under NO circumstances should a TPC number be written on a fax order or in an email. If the Cardholder has a need to fax or email an order, they shall request that the vendor phone them to receive the TPC number.
As an additional security feature, accounts will be closely monitored by Purchasing for long-term inactivity. Cardholder accounts that are recognized as being “inactive” for more than a period of six (6)-months may be subject to suspension. Any cards that are inactive for longer than a period of 12-months will be automatically cancelled.

**Receipts:** Whenever a TPC purchase is made, documentation shall be retained as proof of that purchase. All receipts must be attached electronically to each transaction within the PaymentNet system. Such documentation will be used to verify the purchases listed on the Cardholder’s monthly TPC statement during the reconciliation process. PaymentNet will store these receipts for up to 24 months.

**Data Retention:** All correspondence related to the TPC program will be retained for a minimum of seven (7) years (unless otherwise specified by government regulations) to be consistent with other University retention procedures.

Support documentation MUST BE maintained at the departmental level for each TPC. As previously stated, all receipts must be attached electronically to each transaction within the PaymentNet system. A purchase log is strongly suggested for each department to assist with data retention, however, it is not mandatory. Proper records are critical to enable audit substantiation. The careful matching of complete support documentation by the Cardholder within PaymentNet may be requested during routine audits.

**Reconciliation:** All charges must be reviewed and verified prior to the end of each billing cycle. The purchasing billing cycle is the 21\textsuperscript{st} of the month through the 20\textsuperscript{th} of the following month. A list of forthcoming billing cycles can be found on the Pcard website.

Cardholders will be given three (3) business days after the closing date to review, verify and allocate appropriate FOAPAL(s) for each of their purchases, and submit them for final approval. After this three-day period, that cycle’s transactions will be available only via static online statements. Either the Cardholder or Reviewer may review activity, but the Cardholder is ultimately responsible for ensuring the review process occurs for each charge that posts to their TPC account. All TPC transactions must be reviewed and approved in PaymentNet to avoid suspension or cancellation of account.

**TRANSACTION APPROVERS CANNOT BE REVIEWERS.**

**Adding/Removing FOAPALs:** A cardholder has the ability to add/remove multiple FOAPALs to his/her card via TUmarketplace. This process can be done by using the Purchasing Card Application form found in TUmarketplace, and selecting the “Add FOAPALs to an existing card” or “Remove FOAPALs from an existing card” options. Please keep in mind that this form will route to Level 1 signature authority for approvals, and require that the “Prepared For” is set for the cardholder.

Any requests to add FOAPALs to an existing card must complete approvals and be received within Purchasing before the 15\textsuperscript{th} of every month in order to be processed for
that month’s statements. Any requests that fall after this deadline will be processed in
time for the following month’s statements. Please note that it is NOT the date when the
requisition is originally submitted, but the date when it finishes the workflow approvals,
and arrives in Purchasing.

**Transaction Approver:** A Transaction Approver is the Level 1 Approver of each
department, and the additional employees that the Level 1 Approver has designated via
the Purchasing Approver List Form found on the Pcard website. Each of the
aforementioned employees are given the responsibility to approve cardholder
purchases.

After transactions have been checked as reviewed, reconciled to the appropriate
FOAPAL and all receipts have been attached, the Transaction Approver will gain access
to transactions for further approval. The Transaction Approver will be given seven (7)
calendar days after the cycle closes to approve transactions. There is also a “Notes”
section, so that comments can made to individual transactions directly in PaymentNet.
All transactions must be approved by a Transaction Approver to avoid suspension or
cancellation of TPC account(s).

**TPC Violation & Penalties:** Cardholders must adhere to all policies and procedures.
Any failure to do so whether as a Cardholder and or an Approver can result in
suspension or cancellation. Monthly audits are performed by the Purchasing department
and Internal Audits as a routine oversight of the policies and procedures, as well as spot
checks when infractions are suspected. Transactions are audited for the following:

- Non-reviewing
- Splitting transactions
- Unallowable purchases
- Unapproved transactions
- Sales tax

The Purchasing department may impose various degrees of discipline for misuse of the
TPC. The following are reasons that may result in revocation of the TPC:

- Intentional fraudulent activity
- If policy infractions of any kind occur in three (3) separate billing cycles within a
  six (6)-month period, the TPC will be automatically suspended.
  - Once a card has been suspended, the Cardholder will be required to
    submit the Pcard Reinstation Form (found on the Pcard website)
  - This form must be signed by the department’s Level 1, and is subject for
    review by the Sr. Director of Purchasing and Chief Operating Officer
    (COO).

**Disputed Charges:** The Cardholder is responsible for resolving disputes directly with
the merchant and, where appropriate, on PaymentNet with JPM. The Cardholder should
always attempt to resolve any issues directly with the merchant and then – if unable to resolve the dispute - dispute the transaction within PaymentNet. Please note that Sales Tax cannot be disputed, the vendor must be contacted directly.

**Credits and Returns** - The Cardholder is responsible for ensuring that returns and associated credits have been properly applied and accurately reflected on their monthly statement via PaymentNet. A Cardholder may not request that an anticipated credit be deducted from a monthly statement. The transaction will be processed in the month that it posts to the Cardholder’s account. Any credit will be processed as a separate transaction, and may even appear a separate billing cycle from that of the original transaction. Only at fiscal year-end may an anticipated offsetting credit be applied against a charge transaction. Cardholders may NOT request a refund check from JPM.

If purchased items or credits do not appear on the monthly statement within 60 days after the date of the transaction, the Cardholder shall notify the TPC Administrator.

**Rebates**: If a rebate is associated with a TPC transaction, it is the Cardholder's responsibility to deposit the full amount of the rebate via a Treasurer’s Receipt with the Bursar’s Office. The account and FOAPAL that were expensed during the original purchase is the account and FOAPAL that should be credited the full amount of the rebate. In addition, any gift cards or other incentives received as a result of a TPC purchase should be used for University purposes ONLY.

**Absence, Separation or Cancellation**: Should a Cardholder take a leave of absence, their supervisor must immediately notify Purchasing. Purchasing shall either temporarily suspend or close the account depending on the expected duration of leave.

Upon notice of separation from either the department or the University, the Cardholder shall surrender the TPC to their supervisor or budget unit head, who must immediately notify the TPC Administrator to cancel the card, as well as submit a cancellation request in TUmarketplace using the Purchasing Card Application form. The plastic card should be destroyed and disposed by the department.

**Compliance**: Failure to comply with any of the above TPC responsibilities may result in suspension, revocation of the Cardholder's TPC, or immediate termination.
# Appendix A

## TPC Sales Tax Exemption Status

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<th>State</th>
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## Non-Exempt States

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States with No Sales Tax

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<td>Delaware</td>
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APPENDIX B Unallowable Purchases Blocked
Goods and Services

Purchases that are covered under any University contract or that conflict with any University policy are not permitted on the TPC. This includes, but is not limited to:

- Cash Advances of any kind (including cash equivalents such as Diamond Dollar card deposits)
- Catering, restaurants & meals, food, alcoholic beverages and similar items
- Computers, Monitors, Laptops, iPads (or similar devices of any brand), Site Licensed Software, Networking Cables, Wireless Routers, Printers & Toner/Inks
- Contributions, Donations or Sponsorships
- Employment/Personnel Services
- Financial Services
- Gifts, gift certificates/cards, florists and similar items
- Hazardous materials
- Items prohibited under the University's Sustainability Initiative (i.e. space heaters, personal air conditioning units, hot plates, incandescent bulbs, etc.)
- Laboratory research animals
- Lease of equipment
- Personal Purchases
- Prescription Drugs
- Services usually provided through the Office of Facilities Management
- Temple University Departmental Charges (such as non-credit courses at TU)
- Travel & Entertainment
- University-wide contract services (i.e. cellular phones, fuel, cable & pagers)
- PayPal (or similar payment forms)

If you have an authorized need to purchase a specific commodity within one of the categories listed above, please contact the TPC Administrator.

Appendix C Related Policies

Purchasing Policies and Procedures