

The Office of Finance and Treasury would like to provide additional guidance in preparation for the return to campus of all students, faculty and staff this Fall semester. There is no change to the existing business expense policy, however we have updated our guidance to help clarify circumstances where certain expenses are allowable for the 2021-2022 academic year.

Meals – The cost of food, meals, and associated delivery expenses incurred while remote is not an allowable expense.

Internet and phone expenses – Internet service (including WiFi extenders and mesh systems) and home/mobile phone expenses are not an allowable expense.

Home office furnishings – Purchases made to furnish or equip a home are not an allowable expense. These items can include standing desks, lighting, bookshelves, etc. Individuals operating in a remote capacity may need to adapt to how/where they are situated but the University cannot serve as a funding source for home office furnishings and other personal workspace improvements. Managers should refer to the University's policy on work from home arrangements when considering medical accommodation requests. Normal costs associated with operating a home such as electricity and heating/cooling are also not allowable.

Equipment use at home –When allowing individuals to remove University equipment, managers should continue to evaluate the appropriateness of the request, establish a process to track equipment removed from campus in order to ensure its eventual return and inform the requestor that they should exercise reasonable care for equipment in their possession.

Mail and other shipping needs – For correspondence on behalf of the University that cannot be sent electronically, postage for University correspondence is reimbursable. For express services and parcel shipping, Shipping services available in the PRIME Marketplace should be utilized to purchase and print mailing labels. Express mail (e.g. UPS, DHL, and FedEx) supplies can also be ordered through the application and can be shipped directly to the individual's home. Similar to home use of equipment, leased equipment, research materials and laboratory equipment, chemicals, and hazardous materials should not be shipped to individual's homes. The shipping address is viewable on purchase requisitions and should be reviewed before approving. Purchasing reports can be found in the PRIME Information Warehouse.

Mileage/Commuting – Commuting expenses, defined as regular, regional travel to and from a home and work location are not business expenses and not reimbursable. Business Travel expenses for travel to conferences or temporary work locations outside of the regional area are covered under the [Travel Policy](#).

Office supplies – Provision of general office supplies needed to perform ordinary work tasks are generally available at the campus/office location and should be retrieved from the office. In unusual situations, supplies can be ordered to a remote location with department approval. As such consumables are normally centrally ordered in bulk and distributed to individuals as needed, please use care to avoid over ordering supplies for each individual. Office supplies should be ordered from the Prime Marketplace.

Gifts to Employees and Nonemployees – Gifts to employees and non-employees of a modest value are allowable in limited certain circumstances such as in recognition of certain personal and professional

events. Additional information can be found in the business expense policy. As a reminder, holiday gifts are not an allowable expense.

Gift cards – These are allowable only if approved by the Human Subjects Committee of the University Research Board. Cash or cash equivalent awards made as part of official University programs are treated as taxable compensation and paid through payroll. Because of IRS regulations, cash or cash equivalents (such as gift cards, gift certificates, or points on a University card) are not appropriate as gifts or awards.

As a reminder, there are a few important considerations which continue to be applicable when determining whether an expense should be incurred:

- Princeton's business expense policy, which applies to all students, faculty, and staff has not changed and should be used as a guide when making purchases. It provides criteria to establish if an expense is reasonable, necessary, appropriate and allowable. If the expense did not meet these criteria before the pandemic, it likely still does not. For assistance in assessing unique or unusual circumstances, please contact the Financial Service Center (finance@princeton.edu or 609-258-3080). The University also provides resources to managers to aid in supporting individual hardships.
- If an expense is allowable under University policy, it is typically also reimbursable when incurred out of pocket, though we strongly encourage all purchases be made using a Prime requisition or a University credit card. In the interest of safety, security, or other overarching concern, certain items such as hazardous materials and personal computers are allowable only when purchased through specified University channels.

If you have any questions, please contact the Financial Service Center (609-258-3080 or finance@princeton.edu). Most importantly, we understand that these extraordinary times have introduced difficult and previously unforeseen challenges that each of us must respond to. We thank you for your partnership in managing expectations and resources while ensuring that university work can continue.

Cancellation fees – Fees assessed for cancelling contracts related to University travel and purchases are allowable. Given the extraordinary nature of the pandemic, there is the potential that cancellation fees may be waived or reduced through negotiation. Before agreeing to a cancellation or termination penalty please review the Procurement FAQs, which provide recommended steps for negotiating a contract cancellation. Princeton's standard contract templates contain provisions to minimize the potential for these fees and should be the first option when entering into a contract with a third party.

Personal technology – Individuals should work with their departmental SCAD/DCS to identify computing needs including laptops, tablets and related equipment. Equipment should be purchased through the Prime Marketplace or using a Prime requisition, and cannot be purchased by credit card (University or personal) and are not reimbursable. Purchase of a second computer for individuals who already have a University provided computer should be avoided whenever possible.

Shipping to non-campus addresses – Departments have identified a need to make certain items such as office supplies available to faculty and staff at home. In support of this growing need we have opened the Prime Marketplace to allow for shipments to be sent to non-campus addresses. Non-campus addresses can be added by submitting a request via the new Procurement Ship-To Address Request Form available within the Princeton Service Portal. The form allows individuals to request the creation of

campus and off-campus delivery addresses for items purchased within the Prime Marketplace and Prime Financials. Requests submitted via this form will be processed within two business days. Similar to home use of equipment, leased equipment, research materials and laboratory equipment, chemicals, and hazardous materials should not be shipped to individual's homes. The shipping address is viewable on purchase requisitions and should be reviewed before approving. Purchasing reports can be found in the Prime Information Warehouse.