

Policy Guidance for Pandemic-Related Expenses and Equipment

As the University navigates the COVID-19 pandemic, there are three important considerations when determining whether an expense should be incurred:

- As stewards of NYU's resources, we urge you to help reduce the financial pressures the University is facing by **eliminating all non-essential spending**. Please exercise diligent stewardship when considering purchases necessary to continue University work and avoid those made on the basis of a departmental, school, or unit budget surplus.
- NYU's [business expense policy](#) 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, the expense should not be incurred. All vendors shall be paid according to NYU Standard Payment terms, and requests to pay vendors earlier will be subject to approval from the AVP Procurement & Payables and/or the Chief Financial Officer, and only in cases of business criticality.
- During this extended period of uncertainty it is important to keep our priorities in mind: taking appropriate measures to protect the health and well-being of our students, faculty and staff; restoring our teaching and research activities to normal operations; sustaining our commitments to affordability; and retaining and supporting our talented workforce. **Exercising caution and restraint in our budgets now will provide some of the flexibility needed to support these priorities into the future.**

Further clarification for the most common pandemic-related expense scenarios is provided below and **applies to the New York campus only**. For further information about pandemic-related expenses charged to sponsored programs, please refer to the [COVID-19 Information for Researchers FAQs](#) on the OSP wiki.

- **Equipment use at home** – Individual departments are responsible for securing all University property. The following University equipment may be taken home from an employee's workstation or office at the discretion of the department during this period of remote work due to the pandemic:
 - Monitors
 - Laptops
 - Keyboards
 - Headphones
 - Personal printers (supervisor approval required; toner will not be reimbursed)
 - PCs
 - Computer-related cables
 - Mouse and similar peripherals

Furniture, including office chairs, may not be taken home unless an employee has written departmental approval or an accommodation from the [Office of Equal Opportunity](#). Before allowing employees to remove University equipment, managers should evaluate the appropriateness of the request, establish processes to safely access University buildings and to track equipment removed from campus in order to ensure its eventual return, and inform the requesters that they should exercise reasonable care for equipment in their possession. Employees are expected to return the office equipment when they return to their on-campus work location. Costs associated with shipping (to and from campus), retrieving (parking/car service/taxi) and setup will not be reimbursed and are not allowed to be charged to NYU, whether that be through a P-Card, invoice, or other method.

- Note 1: The [Building Pickup Guidelines](#) developed for Finance, IT, and Human Resources should serve as a guide for departmental processes.
- Note 2: Equipment taken home will be uploaded to PeopleSync at a later date for tracking and reporting; using the [Asset Tracking Data Collection Template](#) will facilitate this process.

- Note 3: Employees must continue to abide by the University's [Policy on Responsible Use of NYU Computers and Data](#) and bring equipment back when returning to campus full time.
- **Home office furnishings** – Purchases made to furnish or equip a home office are not allowable expenses. Working from home may require individuals to adapt how/where we work but the University cannot serve as a funding source for home office furnishings and other personal workspace improvements. Normal costs associated with operating a home such as electricity, cable and heating/cooling are also not allowable reimbursable expenses. Please refer to the University's [Telecommuting Policy](#) for further information.
- **Internet and phone expenses** – Internet access and home/mobile phone expenses are not allowable reimbursable expenses, unless pre-approved by the school/unit fiscal officer.
- **Mail and other shipping needs** – Postage for University correspondence that cannot be sent electronically is reimbursable. For express services and parcel shipping, the University's preferred provider is UPS. Please visit [NYU's Mail Services and Reprographics](#) for further information.
- **Meals** – The cost of food, meals, and associated delivery expenses incurred while working from home is not an allowable expense. Uber Eats or Seamless food delivery certificates for virtual meetings will not be reimbursed.
- **Mileage** – Academic and administrative departments remain operational and may require certain faculty and staff to report to their primary campus location. The cost of commuting to/from home and work is a commuting expense and not allowable. Parking is a commuting expense and not allowable but several [parking garages](#) in Manhattan and Brooklyn offer NYU-preferred rates.
 - Note: As the city, state, and University proceed with phased reopening and return planning, please note that the temporary period in which essential employees may submit parking reimbursements is coming to a close. The last day employees whose on-site work has been deemed essential may submit parking reimbursements is Friday, July 31, 2020.
- **Office supplies, office equipment, and other purchases** – Provision of general office supplies to perform ordinary work tasks are allowable and reimbursable when **reasonable** and necessary. Office supplies should only be ordered through i-Buy NYU on NYU Home and can be shipped to a non-campus address by following the **Ship to Home** instructions below.
 - Examples of allowable supplies:
 - Notebooks/binders/folders/labels
 - Pens and pencils
 - Packaging/Mail Supplies if required for the job
 - The following expenses are not allowed:
 - Noise canceling/high priced headphones (AirPods, Bose) for non-faculty greater than \$100
 - Faculty should refer to Teaching & Learning's "Headphone and Peripheral Hardware recommendations" and purchase the approved equipment through I-Buy.
 - Printers
 - Toner and other consumables

- Logo paper supplies – contact [NYU’s Mail Services and Reprographics](#)
 - Space Heaters
 - Items such as hand sanitizer, toilet paper, paper towels, gloves, facemasks and other such items for home use
 - Zoom, Skype subscriptions
- Out-of-pocket expenses incurred by the employee must be pre-approved by the employee’s supervisor
- **Personal technology** – Individuals should work with their departments to identify computing needs including laptops, tablets and related equipment. Equipment should be purchased through i-Buy NYU accessed on NYU Home and **should not** be purchased by credit card (University or personal). Personal technology can be shipped to a non-campus address following the **Ship to Home** instructions below.
 - **Software** – NYU offers a number of tools to support remote instruction and telework. Please check the [Remote Instruction Support](#) site for faculty and students and the [Tech Guide to Teleworking](#) for employees. Purchase of, or reimbursement for, products or that are covered by an NYU enterprise agreement is not allowed.
 - **Ship to Home** – office supplies and personal technology ordered through i-Buy NYU can be shipped to a home address using the following preferred suppliers ONLY:
 - Staples
 - B&H Photo Video
 - Best Buy
 - Dell
 - Follett (NYU Bookstore)

After selecting the items, the Shopper or Requestor populates the INTERNAL COMMENTS section of the requisition with the Name, Home Ship to Address and contact information of whom will be receiving the goods. If the purchase is COVID-related, the checkbox on the requisition should be checked.

- **Audit** - As always, the University reserves the right to audit purchases made during the Remote Work Period. Misuse of a purchasing card and/or violation of these policies may result in disciplinary action up to and including termination.

Finally, a reminder that all transactions related to NYU Returns or expenditures required due to COVID specific programs must use the VIRUS program code (POs, journal entries, etc.).

If you have any questions, please contact your fiscal officer or the Budget Office.

Most importantly, we understand these extraordinary times have introduced difficult and previously unforeseen challenges that each of us must manage. We thank you for your partnership in managing expectations and resources while ensuring that University’s mission continues.