2330 EXPENDITURES FOR REMOTE WORK

Effective: February 2021
Revised:
Last Reviewed: January 2021 (BAB)
Responsible Office: Purchasing Services
Approval: Treasurer

PURPOSE

To ensure the appropriate stewardship of University funds as we support remote work.

POLICY

POLICY SECTIONS

1. Generally Allowable Purchases
2. Purchases Requiring Prior Approval
3. Purchases Not Permitted
4. Policy Reminder on Internet Access from Home
5. Policy Reminder on Commuting and Mileage Reimbursements

POLICY AND GUIDANCE

Many University of Pennsylvania (“Penn”) employees continue to work remotely due to COVID-19 and the evolution in how we think about the future of work. Penn is deeply appreciative of the adaptability and resiliency of its employees as we continue to work through unchartered territory. As remote work continues, the University is clarifying the types of items that are generally acceptable for purchase to support effective telework. This policy establishes the guidelines pertaining to such purchases. As always, employees are expected to spend Penn funds prudently for valid business purposes.

1. Generally Allowable Purchases

Penn will supply employees the appropriate tools to do their jobs. Expense approval processes will continue to be managed at the discretion of the Schools/ Centers.

The following items, if needed to support effective telework, are generally approved for telework but still must adhere to their respective School/ Center approval processes. Basic office supplies like pens, pencils, highlighters, and small computer accessories, such as a keyboard and a mouse, may be considered for telework purchase, but approval for these purchases may vary by School/ Center. Employees should make these purchases under the same guidelines as non-remote
purchases of the same kind; for additional information on best practices, please contact your Senior Business Administrator.

Employees may purchase approved items via a Purchase Order (PO) through BEN/Penn Marketplace or with a Purchasing Card (P-Card). Departments are encouraged to designate a point-person (or point-persons) to aggregate employee requests for approved items into bulk purchases for the department.

- Office supplies should be ordered through Telrose/Office Depot or other approved suppliers via PO or departmental P-Card. If relevant to your School/Center, see the assigned requisitioner for your department, program, or center to place these orders. Note: Some Schools do not reimburse for supplies or equipment purchased on your own (via Amazon or other entities) for remote home work. Again, please consult with your School/Center Business Administrator to ensure compliance with their respective practices.
- Books may be purchased from the Penn Bookstore via Purchase Order, P-Card, or Bookstore Charge Card.

Purchased items be shipped directly to the employee's home (or other applicable remote work location). Please consult with your department Business Administrator for your School/Center approved practices.

If you have an exception, please see your Business Administrator.

Employees making purchases on sponsored awards must continue adhering to applicable allowability guidelines.

2. Purchases Requiring Prior Approval

Most purchases that employees may need to perform work remotely and that are not for research, require pre-approval from the Senior Business Administrator. The preferred practice is that employees do not have identical/similar items in multiple locations. Examples include headphones, microphones, webcams, tablets, computers, laptops, and monitors. Employees should consider the feasibility of bringing existing equipment home for temporary use. Items retrieved from Penn should be inventoried, used for business purposes only, maintained, and returned in the same condition in which they were obtained, absent normal wear and tear. Business Administrators should notify employees of the appropriate process for tracking items that have been moved to the home location.

Business Administrators should notify employees of the appropriate process for retrieving items and for recording their home location on the department's Information Technology ("IT") inventory. If it is infeasible to retrieve equipment or an employee requires additional equipment to support effective telework, purchases of the above items require prior approval from the employee's Business Administrator.

All equipment items purchased with University funds are the property of the University and must ultimately be returned to Penn. If these items need maintenance/repair while being used at home, employees should notify their LSP.
3. **Purchases Not Permitted**

The following items are not approved for purchase and will not be eligible for University reimbursement with limited exceptions pre-approved by School/Center Business Administrators:

- Private worksite or employee home expenses (e.g., electricity, insurance, home maintenance, home renovations or modification for office purposes, and other similar personal expenses)
- Purchase costs or maintenance/repair expenses associated with employee-owned items or related service.
- Gifts for Penn students, staff and faculty are not allowable except for recognition of family events, such as bereavement or illness, where spending is limited to $100. Please consult with the business office regarding other circumstances.
- Sales taxes related to purchase of books or any other approved items are not reimbursable.

4. **Policy Reminder on Internet Access from Home**

The cost of accessing internet from the home is considered a personal expense and will not be reimbursed, except in extenuating circumstances or specific state requirements, which requires approval from a Senior Administrator.

Please see your School/Center Senior Business Administrator for policies specific to your School.

5. **Policy Reminder on Commuting and Mileage Reimbursements**

Business mileage does not include the normal commute to and from work. *Under IRS Reg. 1.262-1(b)(5), costs of commuting to the place of business or employment are personal expenses. In general, this also applies to travel between multiple work locations.* Mileage between the employee’s home and their Penn work location will not be reimbursed.