

Fiscal Policy – Rule 03-140-501

Communication Services

1. Summary

- 1.1. In general, Oregon State University (OSU) shall not provide wireless communication devices, wireless service or personal internet services to its employees. However, OSU recognizes that faculty and staff may have responsibilities that require the use of a cellular phone, other mobile communication device or an internet service not provided through University Information Services.
- 1.2. This policy provides options for employees to defray a portion of the costs attributable to their business use of a personal communication device and/or internet service. It is not an entitlement related to an employee's position, does not increase the employee's base salary, is a non-taxable benefit to the employee and normally does not require substantiation of each individual call or data usage. This policy does not address services provided at a university work site (see [Telecom](#) for more information).
- 1.3. All Budget Authorities, Managers, Supervisors and any employee required to conduct university business using their own personal communication device and/or internet service should be informed and understand this rule.

2. General Information

2.1. Options for Business Use of Personal Communication Device(s) and/or Service(s)

- 2.1.1. **Monthly Communication Allowance** – Provided to OSU faculty and staff who are required to conduct university business using their own personal communication device(s). This allowance is to defray a portion of the costs attributable to their business use of a personal device, including the associated wireless service for cellular phones and/or internet service for laptop and home computer use.
- 2.1.2. **University-Provided Communication Device** – A unit may choose to provide a communication device, such as a cellular phone or pager, to an employee. This may be an option if it is determined that the employee needs the device for business use only, the services provided by a personal cellular phone are not required or cost effective, or the employee does not qualify for a monthly communication allowance.

- 2.1.3. **Combination of Monthly Communication Allowance and University-Provided Communication Device** – An employee who is provided a university communication device may still be eligible for a monthly communication allowance to defray a portion of the costs attributable to business use of personal internet service.

2.2. **Approved Funding Sources**

- 2.2.1. All funds paid through OSU, other than Federal Grants and Contracts, are acceptable funding sources for both the communication allowance and a university-provided communication device. Neither of these option can be paid directly by OSUF or ARF.
- 2.2.2. Per [OMB Uniform Guidance](#), communication access costs are considered part of the indirect cost and are not an allowable direct cost on a federal grant, federal contract or other federally funded sponsored project. This would include Federal pass-through funds and the Federal portion of any capacity fund expenditures. Any request for communication expense as an “unlike circumstance”, such as remote location (field study) or emergency access, must be made to and approved in writing by the Office of Sponsored Research and Award Administration (OSRAA). In these situations, OSU-provided cell phones must be used in lieu of a personal communication device.

3. **Responsibilities & Procedures**

3.1. **Communication Allowance Program**

3.1.1. **Determination of Eligibility and Amount**

- a) OSU faculty and staff who are required to conduct university business using their own personal communication device(s) may request a communication allowance. This allowance is not intended to cover the full cost incurred by the employee, but rather to defray a portion of the costs attributable to their business use of a personal device.
- An employee may *choose* to access their work email and calendar on their personal device(s). This *choice* does not entitle the employee to a communication allowance.
 - An employee may choose to use their personal cellular device for a Duo multifactor authentication. This choice does not entitle the employee to a communication allowance since the university has provided another means (tokens) for use to authenticate.
- b) In order to provide a program that is flexible to meet business needs, yet standardized enough to minimize administrative burden on employees, three separate allowance rates are available. The rate tiers described below are also

listed on the Authorization of Communication Allowance form (*link in section 4 of this policy*):

- **High Rate:** This rate is available to employees that have a substantial business need to use communication device(s) on a daily basis to carry out their work. This rate is not available to an employee who is requesting a monthly allowance to defray a portion of the costs attributable to business use of personal internet service only. Employees requesting this rate may be called upon to further substantiate their business need.
 - **Medium Rate:** This is the recommended rate for employees that use communication device(s) on a regular basis throughout the month.
 - **Low Rate:** This is the recommended rate for employees that may not use communication device(s) on a frequent basis but may still have a business need to access multiple times a month.
- c) The appropriate rate should be determined based on the employee's position and the business need for any or all personal device(s) used for business purposes, including the associated wireless service for cellular phones and/or internet service for laptop and home computer use.

3.1.2. Authorization of Communication Allowance Form

- a) **Due Date:** A completed form must be submitted electronically to Central Accounts Payable at accountspayable@oregonstate.edu by the 10th business day of the month in order to be processed for that month.
- b) **Approval:** The employee receiving the allowance and their direct supervisor must approve/sign the form. An appropriate budget authority must also approve each form, authorizing the business need and level of required use. In the event the allowance is split across multiple funding sources, multiple budget authority approvals may be required.
- c) **Duration:** Communication Allowances are associated with an employee's position at the university. The allowance is paid monthly and will remain in effect until the status of that position changes OR the employee's department turns in paperwork requesting an allowance be terminated.
- d) **Changes:** Major changes to an employee's allowance require a new Authorization of Communication Allowance form.
- Common reasons an allowance might need to change are to adjust an employee's rate, their position changes or a funding source changes.
 - It is the employee's responsibility to submit new paperwork whenever their position changes. Retroactive payments will not be made if an employee fails to turn in paperwork by the due date.

3.1.3. Payment Processing

- a) Allowance payments are processed by Central Accounts Payable and paid out the last working day of each month. Employees will receive either check or ACH payment depending on their AP payment preferences.
- b) Checks are mailed to an employee's department mailing address.

3.2. University-Provided Communication Device

3.2.1. Determination of Eligibility

- a) While OSU generally will not provide wireless communication devices to employees, following are examples of situations where this may be approved:
 - Employee primarily telecommutes from a remote work location, with an extensive portion of their work responsibilities requiring the use of communication device(s).
 - Frequent or substantial use is required for business use and employee would not otherwise have a need for a personal communication device.
 - Required for short-term research projects in remote locations and the expense is pre-approved to be charged to a grant budget.
 - Required for short-term off-site projects or travel when the employee does not have, and cannot obtain, their own personal cellular phone. Unusual costs incurred for use of a personal device during travel (e.g. SIM card for international travel) should be submitted as a travel reimbursement.
 - Required for emergency or disaster recovery purposes.
- b) OSU faculty or staff who have documented employment responsibilities that require the use of a cellular phone or other mobile communication device, and do not feel that the communication allowance is their best option, should check with their supervisor to determine whether they are eligible for a university-provided device.
- c) The appropriate Dean or Director must review and approve the employee's eligibility.
- d) Graduate assistant employees, student employees, temporary employees or emeritus/courtesy faculty are not eligible.

3.2.2. Authorization and Other Requirements

- a) An Authorization of Network Services Device form must be submitted to Telecommunications. This form documents the device information and

justification of business need, and must be approved by the employee's supervisor, director/unit head and Director of Financial Accounting and Analysis.

- b) Employee use of OSU-provided devices is limited to official OSU business only. Any such device and the associated number are owned by OSU and "loaned" to the employee as necessary.
- c) It is the responsibility of the unit to review the charges monthly for any OSU-provided communication device, to ensure the necessity and that no personal use has occurred. When there are violations of this restriction, in addition to disciplinary action, the employee must reimburse OSU for the actual cost of any personal use subject to the following conditions:
 - The actual cost of all personal use shall be reimbursed within thirty (30) days after the unit receives its communication bill, and will be deposited at the OSU Cashiers office using the same account code as the original cost.
 - The following should be documented on a copy of the communication bill when the reimbursement is received:
 - Itemization of calls being reimbursed
 - The total amount received
 - Initials of the person receiving the reimbursement
 - The date of the reimbursement
- d) AES Experiment Stations, county extension offices and remote OSU locations may require individual contracts to provide adequate business communication coverage. Telecommunications must review and approve these, authorizing Procurement, Contracts and Materials Management (PCMM) to extend existing cellular contracts or to establish any new contracts with cellular companies or internet service providers (ISP). PCMM must manage the appropriate procurement method and review and sign any cellular or ISP contracts. An approval must be on file in the appropriate Business Center to process a unit paid communications invoice.
- e) An employee who is provided a university communication device, but also uses their personal internet service for business purposes, may be eligible for a monthly communication allowance to defray a portion of those costs.
(see section 3.1 above and note that only the medium and low rates are applicable)

4. Related Information

- 4.1. University Policy [03-100 Fiscal Policy Program Authority](#)
- 4.2. Please refer to all other fiscal rules that may be applicable.
- 4.3. Please check with your unit/college for unit-level procedures related to this rule.

- 4.4. Following are forms and other resources related to this policy:
- 4.4.1. [Authorization of Communication Allowance Form](#)
 - 4.4.2. [Authorization of University-Provided Device Form](#)
 - 4.4.3. [Telecommuting Agreement for OSU employees authorized to telecommute](#)
 - 4.4.4. [Office of Management & Budget \(OMB\) Uniform Guidance 200.413 Direct Costs](#)
 - 4.4.5. [Office of Management & Budget \(OMB\) Uniform Guidance Appendix III to Part 200 Indirect Costs Identification and Assignment](#)
 - 4.4.6. [Internal Revenue Code \(IRC\) Title 26, Section 274 \(d\) Disallowance of certain entertainment, etc., expenses – Substantiation required](#)
- 4.5. [Fiscal Policy Program Definitions of Terminology](#)
- 4.6. [Fiscal Policy Program Frequently Asked Questions](#) (FAQs)

5. History

- 5.1. Original Issue Date: 01/2003 (FIS 410-02 Cell Phone Charges); 01/2003 (FIS 410-30 Communications: Internet Services and Other Mobile Devices); 02/1982 (FIS 410-33 Communications Allowance)
- 5.2. Last Version: 1/2019 (FIS 410-02 Cell Phone Charges & FIS 410-33 Communications Allowance); 12/2014 (FIS 410-30 Communications: Internet Services and Other Mobile Devices)
- 5.3. Last Review Date: 03/2019
- 5.4. Next Scheduled Review Date: 01/2022

6. Contacts

- 6.1. Policy Steward: Senior Payment & Systems Manager, PCMM
- 6.2. Program: Fiscal Policy Officer, Financial Accounting & Analysis
- 6.3. Link to full list of [Fiscal Policy Program Contacts](#)