



4.19 Wireless Communication Devices/Telecommunications

During the period of March 16th to June 30th, 2021, due to the current environment, adjustments, procedures or guidelines related to this policy have temporarily been approved for use by the UGA community. Communications, guidelines and additional information can be found on the [business continuity page](#).

Policy Statement

Section 1 – Wireless Communication Devices

University departments have the following options for providing employees with wireless communication devices and related services. Utilization of these options must be for the **benefit of the University**, rather than the **convenience of the employee**.

Option 1: University Provided Devices and Service

1a) The University will purchase devices and related usage/service plans for assigned employee use in the following circumstances:

- Emergency personnel responsible for protecting physical safety of the general public or responding to public or environmental emergencies, or
- Personnel responsible for responding to critical system failures or service disruptions, or
- On-call personnel, or
- Personnel expected to conduct business while commuting, traveling, or moving between appointments or who cannot adequately meet communications needs with other available means such as a paging device or a radio.

1b) The University will also purchase mobile/wireless devices/cellular telephones/pagers/two-way radios and other communication devices and related services used in the normal course of business. These purchases include:

- Devices included in a “pool” of mobile/wireless communications equipment which are checked-out by users on an “as needed” basis or for “on-call” purposes.
- Devices which do not provide business-related, personal voice and text messaging communications services, but instead are used solely as access points in wireless LAN communications systems.
- Devices used solely for the collection and transmission of research data in an automated process and/or to control and monitor automated research systems.
- Devices used for business purposes in place of standard telephone lines. These devices are typically assigned to a user during the work day/period and secured in the office during non-business hours.
- Mobile/Wireless devices other than those requiring a usage/service plan that are distinctly needed for business use based on the employee’s job requirements. This includes purchase of eReaders, tablet computers, and other mobile digital devices.

Approval to purchase these devices rests within the unit’s regular purchasing processes. These devices and their related service plans are primarily for official business purposes. Personal use should be infrequent (emergencies or extenuating circumstances) and charges incurred as a result of this use should be reimbursed to the University as outlined in the Procedures section.

For all purchases included in Option 1, the University owns the device and will directly contract with a provider to purchase software/applications and any applicable usage/service plans. The University will not enter into a

usage/service contract for personally owned devices. For all purchases included in Option 1, University departments must:

- Demonstrate and document the need and justification for such equipment and services.
- Purchase all software/applications/downloads for University business purposes through “business-to-business accounts” in the name of the University, not the name of the employee. Personal use software/applications/downloads is not permitted on University-owned devices.
- Maintain a monthly review of service bills and identify any personal use for reimbursement.
- Conduct an annual inventory of all University-purchased devices and related service plans.
- Conduct an annual review of assigned devices and related service plans to ensure that the devices and the requisite service plan align with the job requirements of the employee using the device.
- Modify services as changes are identified
- Maintain records of annual reviews and inventories and make all related documentation available for inspection by internal and external auditors, and University administrative units.
- Coordinate with Surplus Property for devices which are no longer needed.

The IRS has issued guidance to clarify the tax treatment of employer-provided cell phones. Notice 2011-72 provides that in the case of an employee's use of an employer-provided cell phone for reasons related to the employer's trade or business, the IRS will treat such use as a working condition fringe benefit, the value of which is excludable from the employee's income.

The cell phone must be issued primarily for non-compensatory business reasons, such as the employer's need to contact the employee at all times for work-related emergencies, or the employer's requirement that the employee be available to speak with clients at times when the employee is away from the office or outside the employee's normal work schedule.

If this standard is met, then any personal use (i.e. emergency/extenuating circumstances since University-provided devices are primarily for business use) of the employer-provided cell phone will be treated as a de minimis fringe benefit, excludable from the employee's gross income. The IRS will not require recordkeeping of business use in order to receive this tax-free treatment. Cell phones provided for employee morale, recruiting, or additional compensation are not considered to be provided for qualifying business purposes. Therefore, cell phones provided for such purposes would not be exempt from the burdensome recordkeeping requirements and would not be considered tax-free.

Option 2: Reimbursement for Business Use of Personal Devices

Faculty and staff with infrequent business communication needs other than outlined in Option 1 who utilize a personally-owned device may request reimbursement of business use of their personal device. It is recommended that faculty and staff with regular business communication needs be provided a University owned device and those with infrequent business use of a personal device submit for reimbursement when necessary.

According to IRS document IR-2011-93 (9/14/2011), employees who use their personal cell phones primarily for non-compensatory business reasons may treat reimbursements of expenses for reasonable cell phone use as nontaxable. This treatment does not apply to unusual or excessive expenses.

Right to Monitor Communications and Open Records

The University reserves the right to investigate, retrieve, read, or listen to any communication or data composed, transmitted or received through the University's voice services, its online connections, and/or stored on its servers and/or property, without further notice to employees, to the maximum extent permissible by law. Express notice to employees stating that there is no right to privacy for any use of University telecommunications equipment and services should be included in the approval form for University-provided devices and services. Information stored on

wireless communication devices which is prepared and maintained or received in the performance of a service or function by or on behalf of the University is public information and may be subject to disclosure under the Georgia Open Records Act.

Criteria for Determining Need

The cognizant unit head shall determine if a) dedicated internet or other service plan access or b) partial reimbursement of internet/other service plan is necessary for an employee to perform his or her duties.

The cognizant unit head may approve dedicated internet access or other service plans for an employee in those instances where the duties and responsibilities of an employee warrant dedicated University-use of such access. Such access should be for the benefit of the employer and used for authorized University business purposes. An inventory of approved internet access to be paid directly by the University shall document the employee's name and address, the internet service provider, the justification for access, and the authorized uses of such access. Such inventory must be reviewed annually, kept current and made available for inspection by auditors, authorized offices or agencies.

Reimbursement to employees for partial business related internet access or other service plan access will be for 50% of the monthly access fee (excluding taxes and other charges) or \$20 per month, whichever is less.

Reason for policy

Background:

OPB Policy Memorandum No. 4 requires each state agency, including institutions, to manage and minimize the costs of using telecommunications equipment and services. Each agency is required to develop a telecommunications policy to control and minimize costs by the following means:

- Control the cost of usage associated with sensitive services by promoting proper use of long distance and calling cards, and by prohibiting personal long distance calls charged to the state.
- Prohibit the use of charge based directory assistance (411).
- Prohibit the use of 511, 900, and 976 numbers unless job related.
- Control the costs of auxiliary communications equipment by limiting personal use of fax machines, computer communications, scanners, printers, pagers, and other state provided technology.
- Maintain an inventory of wireless devices with adequate documentation and ready availability to auditors and regulatory bodies as required.
- Proper monitoring of all activity listed above.

This policy addresses, but is not limited to, mobile electronic devices, cellular phones, other wireless communication devices (devices), and any related service plans, applications or digital downloads for these items. It also addresses the purchase of pagers and communications radios, long distance calls, and internet service.

Procedures

Option 1: University Provided Devices and Service

1) Approving the Device and Service – Once the supervisor has determined the devices and applicable service meet the criteria outlined in this policy, document the approval in accordance with internal departmental guidelines. The Office for Sponsored Programs should also approve if the device and associated service is to be

funded by a sponsored account to ensure the costs are allowable. This form is not required for the purchase of devices outlined in Option 1b) of the policy.

2) *Ordering and Payment Administration* – After departmental approval, submit a purchase request for WCD/cellular telephone device and/or services to the **Procurement** Office. The Mobile Device/Wireless Communication Purchase Justification Form is available for use if desired, but is not a requirement as departments may designate their own approval process.

3) *Monthly review of Billings* – Regardless of the method of payment, the unit must review monthly bills to ensure that the appropriate service plan has been selected and that no unauthorized additional charges were incurred (i.e. calls, text messaging, downloads, etc.). If the device is used in an unauthorized manner, the supervisor will take any appropriate disciplinary actions including revocation of the device, and if required, collect the cost of unauthorized use from the employee. If the unauthorized use is a result of personal use, the supervisor should contact the appropriate departmental contact to report personal misuse. The department should have a process to review and approve the continued use of devices. This review can be accomplished in conjunction with the department's tracking and inventory of devices. Any payments made via p-card should include the following information in WORKS: device user name, cell number, and approval date.

4) *Purchasing Applications/Software/Downloads for the Device* – Since the device is owned by the University, any required applications or software should be purchased through one of these approved procurement processes:

- I. Purchase an iTunes gift card through UGAmart and use it to purchase the application/software (the internal note section of the requisition should be utilized to indicate what will be purchased using the gift card).
- II. Utilize a p-card to purchase the application/software, assuming that no signed contract is required. (Note – This is only allowable for applications/software. Use of the p-card is not allowed for the purchase of an iTunes gift card).
- III. The Apple Volume Voucher Program can be used to purchase multiple applications at a discount. Contact the Procurement Office for guidance.
- IV. If an iTunes gift card is purchased, once the card is obtained the department needs to record which app or software was purchased and note on which University owned device it was installed.

5) *Maintaining Inventory of Mobile/Wireless and other Communications Devices* –Departments will assign an inventory number to devices which meet the University's requirements for equipment inventory. Departments will maintain an inventory of devices that do not meet the equipment inventory thresholds. At a minimum, these departmentally based inventories should document each individual device, service provider (if applicable), and assigned user or pooled device. Departments may elect to use the University inventory equipment tracking methods to satisfy the requirements of this departmental inventory. Contact Property Control to utilize that method. Inventory reports should be updated at least annually and be available for inspection by auditors and University administrative units.

6) *Personal Use of a University Provided Device/Service* – University approved devices are primarily for official business use. While emergency incidental personal use due to extenuating circumstances is reasonable in order to prevent the employee from carrying multiple devices, this use should not result in additional charges to the University or unauthorized personal use. If a situation arises that requires extensive or extended use of the device for personal reasons, the employee must notify their supervisor and reimburse the University for the costs of personal use or if applicable, additional charges. Reimbursement under such circumstances will be submitted to the department's business manager with supporting documentation/bills, etc. indicating how the reimbursement amount was derived and the circumstances creating personal use. Such reimbursement should be deposited in the Bursar's Office with an appropriate deposit transmittal form. A copy of this documentation should remain in the user department's files.

7) *Discontinuation of Service* – Upon discontinuation of service, coordinate equipment disposition with Surplus Property and update all inventories. If any monthly service payment has been set up as a recurring charge on a p-card, notify the cardholder immediately, so they may address the discontinuation of service and payment with the appropriate vendor.

Option 2: Reimbursement for Business Use of Personal Devices

Submit reimbursements to Accounts Payable via an expense report for processing. Each department should review their level of requests for reimbursements to determine if purchasing a University owned device is justified and/or more efficient.

- 1) Reimbursement to employees for business related communications made using minutes or measured service of a service plan will be reimbursed in proportion to the percentage of business use as outlined below:
 - o Business related communications which are less than 25% of the total usage of the service plan will not be reimbursed.
 - o Business related communications which are 26%-75% of the total usage of the plan will be reimbursed on a pro-rata basis. The percentage of business use will be applied to the monthly service charge applicable to the rate plan as printed on the vendor's bill (excluding usage charges, local air or data charges, long distance charges, roaming charges, surcharges, fees, taxes, and other miscellaneous charges).
 - o If business use of a personal device routinely exceeds 75%, the department should review such use to determine if the employee's communication needs meet the criteria for a University allowance or a University issued device.

Forms/Instructions

Optional MobileDevice/Wireless Communication Purchase Justification Form

Additional contacts

Primary Contact	<u>Procurement</u>	706-542-2361	<u>procure@uga.edu</u>
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Policy definitions

Usage/Service Plans—services whose recurring charges are based on a per unit measure, per occurrence of use, or standard recurring fee basis. Examples include wireless Internet service, cellular airtime, data connectivity, roaming charges, etc.

Mobile Electronic Devices and Wireless Communications Device (Devices) - , for purposes of this policy, includes devices that receive or send transmission for the purpose of providing any of the following: personal voice transmission, text messaging, data connectivity, wireless computing and communications functions and services that require a paid subscription service or incremental usage charges. Examples of such devices include, but are not limited to: cellular, PCS, or smartphones, blackberries, personal digital assistants, tablet computers with a paid subscription service, eReaders with a data connectivity fee, two-way radios (traditional and trunked-technologies) that require a subscription fee, and pagers that require a subscription fee. By contrast, cordless telephones, tablet computers, eReaders, headsets and other devices not subject to incremental usage charges are not included. Wireless devices which do not provide business-related communications services that require payment of a usage/service fee, but instead are used solely as access points in wireless LAN communications systems, or used solely for the collection and transmission of research data in an automated process and/or to control and monitor automated research systems, are not included. Wireless devices in these categories must follow the UGA Wireless LAN Standards (https://eits.uga.edu/network_and_phones/network/housing/) as well as University policy and procedure for procurement and inventory control of such equipment.

Responsibilities

The employee's supervisor is responsible for determining eligibility under this policy and to recommend to cognizant approval levels the appropriate option for providing wireless communications service to employees. Each department

head and the related business manager is responsible for ensuring that these policies and procedures are implemented and carried out within their respective department and/or organizational structure.

Record Retention

For check requests:

Record Copy: Accounts Payable

Retention: 5 years, 0472-03-001

The Accounts Payable department will maintain the check request and accompanying invoice and supporting documentation submitted for check writing for 5 years. As this is considered the University's official record retention source, it is not necessary for the initiating department to also maintain these records for 5 years. It is recommended that the initiating department retain them for 1 year in case there are questions regarding payment processing. If the department maintains these records, this retention policy should be followed.

For purchase orders:

Record Copy: Procurement

Retention for purchase order files may vary by the method of purchase.

Retention: 5 years, BOR 0472-03-001; 7 years BOR 072-03-009

FAQs

- 1) Can my department's budget pay for an app required for business purposes? If you have been assigned a University owned device for business use, apps for business use on that device may be purchased using a University account. Personal accounts should not be used to purchase apps to be used on University owned devices. Apps paid for by the University cannot be put on personal devices.
- 2) I no longer need a University provided device/service to perform my job, can I switch the service to my name? Yes, upon approval of the department thru their WCD approval procedures. You must follow Transfer of Contract guidelines. These guidelines require that you contact the vendor and ask for their Transfer of Contract procedures. An assumption of liability form and a personal information form are generally required. Also your service charges may increase since you will now be using an individual plan instead of the university plan. The departmental telephone representative must be provided a copy of all transfer of contract documents for records retention purposes. The University owned cellular unit should be returned to your departmental telephone representative, and you would need to provide your own cellular telephone/device for your personal use.
- 3) Where can I find contract information for Wireless Communications Devices? You may find contract information at the Georgia Technology Authority (GTA) website at <https://gta.georgia.gov/wireless-communications-devices-and-services>.
- 4) What do I need to include on my purchase requisition in UGAmart when requesting a cellular telephone for my department?
 - a) Vendor name, equipment brand, equipment model number, cost of device.
 - b) List the monthly plan including the plans minutes and the monthly cost of the service plan.
 - c) Give complete contact info for the person who will be establishing the service and processing the payments (name, phone, & email address).
 - d) If this is an upgrade of equipment, include the current cell number.

e) If a quote is obtained from the cellular representative, please reference it on the purchase request and forward a copy of the quote to the Procurement Office.

5) If a department is in possession of an inactive device, how do they re-establish service? Authorization must be obtained through the WCD approval procedures (see Option 1 above). After authorization is received, re-activation of service will be handled by the Departmental Telephone Representative. No purchase request is necessary since a device is not being purchased.

6) Can I purchase a WCD on a University account and pay for the service personally? No. The WCD policy and procedure, in accordance with OPB Policy Memorandum No. 4 on acquisition and use of telecommunications services and equipment, provide for the University to purchase devices which qualify for business use or the alternative which is to be reimbursed for business services on your personal device. Splitting a state purchased device between personal and business use has potential tax consequences and is not allowable under UGA policy or state law.

7) Can I download a book for reading (purely leisurely reading and not work related) onto the University owned device? Does it make a difference if the book is free rather than having a cost? University owned devices are intended for official business use only and software downloads or configuration changes should only occur by authorized employees.

Related information

Date Reviewed: 02/05/2018

Multiple training resources for expense reports and payment requests are available in the OneSource Training Library:

[Creating an Expense Report for a Non-Travel Expense](#)

[Creating an Expense Report as a Delegated User](#)

[Submitting an Expense Report](#)

[Submitting an Expense Report Prepared by a Delegate](#)

[Reviewing the Status of an Expense Report](#)

[Editing and Resubmitting a Sent Back Expense Report](#)

[Approving an Expense Report as an Expense Manager](#)

[Creating a Payment Request](#)

[Creating a Payment Request with Multiple Expense Lines](#)

[Creating a Payment Request with Multiple Accounting Distributions](#)

[Editing a Denied Payment Request](#)

[Approving a Payment Request](#)

[Denying a Payment Request](#)

Policy Dates

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