

**Acquisition and Use of Portable Communication
Equipment and Related Services for MPP, Confidential and
Auxiliary Employees Procedures**

Policy No.: 900-16 Procedures

Effective: 7/01/10

POLICY:

http://www-admn.csun.edu/vp/policies/900_oversight/900-16.pdf

PROCEDURES:

These procedures apply only to MPP, Confidential, and Auxiliary employees authorized by the President, a division Vice President, or Executive Director of an Auxiliary organization to receive reimbursement for use of portable equipment and/or electronic communication equipment as a condition of employment under Policy #900-16. The President, division Vice Presidents, and the Auxiliary Executive Director are hereafter referred to as "authorizers."

These procedures may be revised and are subject to change without notice.

General Information Regarding Cell Phones & Smartphones:

- Multiple monthly cell phone service plans are available to meet the anticipated business needs of the university divisions.
- Authorized employees may contact Purchasing and Contract Administration to obtain information on discounted plans available for university cell phones. For a current list of CSUN cell phone service plans with estimated costs please contact Purchasing and Contract Administration.
- Smartphone devices are cell phones that support applications such as email, scheduling software, Internet access, and read-access to office documents and PDF files. IT has reviewed and tested a variety of Smartphone devices and has listed those Smartphones that appear compatible with the university email and calendar system. IT has also identified Smartphone's That did not test well in our CSUN environments.
- The current list of CSUN IT-tested Smartphone devices is available at <http://www.csun.edu/it/services/smartphones.html>. The list of CSUN IT-tested Smartphones will be periodically reviewed and revised as necessary to reflect vendor changes.

OPTION ONE: University-Owned Device or University-Paid Service:

Wireless Device Service Use Agreement:

- When a university-owned wireless device or service is assigned to an authorized employee, the Wireless Device/Service Use Agreement http://www-admn.csun.edu/purch/forms/wireless_device.htm should be completed and signed by the authorizer. The form should then be submitted to Purchasing and Contract Administration. Purchasing and Contract Administration will acquire the necessary device/service and will assist departments with information on contracts for these devices/services.

Accounting Guidelines/Process:

- Monthly statements will be sent by Accounts Payable to the authorized employee's authorizer for review.
- When monthly service plan charges exceed the approved amount, the employee's authorizer must certify to Accounts Payable that the excess was due to the conduct of university business.
- Personal use of a university-owned device/service will result in the employee being required to reimburse the university for all personal charges on the device and may result in full taxation of the service. (Note: Frequent reimbursements or business related overages will generate a review of the agreement by the authorizer to determine whether the service plan should be changed or usage reduced.) A reimbursement from the employee will be treated as an abatement of cost, using the same chartfields used by Accounts Payable to record the original cost. The Department Deposit Transmittal Form located at <http://www-admn.csun.edu/ucs/forms/department-deposit-transmittal.pdf> must be completed and delivered to Accounts Payable before the employee's reimbursement is deposited.

University-owned Equipment Used at Employee's Home:

- Requires the approval of the Off-Campus Home User Permit by an authorizer. The Off-Campus Home User Permit is located at <http://www-admn.csun.edu/ppm/asset/home-user-permit.pdf>. Once the form is signed it should be submitted to Asset Management.
- The Permit for home use does not expire, but will be reviewed annually by the authorizer.
- The authorizer will notify Accounts Payable if the nature of the employee's responsibilities change and the employee is no longer authorized. The authorizer will also notify Accounts Payable when an employee transfers to another department, and will complete a Separation/Clearance Form http://www-admn.csun.edu/ohrs/employment/forms/sep_clearance_2009.doc when employment has been terminated.

OPTION TWO: Employee-Owned Device or Employee-Paid Service:

Maximum Reimbursements:

- Maximum reimbursements may be revised and are subject to change without notice.

- The maximum expense reimbursement for the initial acquisition of a cell phone or Smartphone device is \$425 including tax. This reimbursement will be paid to the authorized employee as taxable income.
- The authorized employee may upgrade the device (cell phone or Smartphone) at least 2 years after the initial date of acquisition, for a maximum expense reimbursement of \$220 including tax. This reimbursement will be paid to the authorized employee as taxable income.
- The maximum expense reimbursement for cell phone or Smartphone service fees is \$75 per month or \$900 per year. This reimbursement will be paid to the authorized employee as taxable income.
- The maximum expense reimbursement for Smartphone data charges is \$40 per month or \$480 per year. This reimbursement will be paid to the authorized employee as taxable income.
- The maximum expense reimbursement for Internet Provider charges is \$50 per month or \$600 per year. This reimbursement will be paid to the authorized employee as taxable income.

EXCEPTIONS/CHANGES:

- Any exceptions to the maximum expense reimbursement amounts require approval by an authorizer.
- Option Two does not require the authorized employee to identify the personal or business use of the device/service.
- Any supplemental changes made by the authorized employee (e.g., changes in phone numbers) are the employee's responsibility. Purchasing and Contract Administration can assist authorized employees with transferring their existing university-owned cell phone number to an employee-owned device. The transfer of university numbers to an employee phone number is subject to approval by an authorizer.

Reimbursement Process:

Ongoing reimbursement to an authorized employee for university business use of a personal device or service plan requires the following:

- Approval of the Wireless Device/Service Reimbursement Form by an authorizer. The form is located at <http://www-admn.csun.edu/acctpay/forms/isp-reimbursement.pdf> and should be submitted to Accounts Payable.
- Verification by the authorizer that the authorized employee is incurring the charges reimbursed by the university.
- The employee shall make available to the university, upon university request, records of the business calls necessary to comply with applicable laws and regulations, including, but not limited to, the California Public Records Act. However, the employee may redact any personal

information from the records provided. The employee agrees to retain cell phone bills for thirty (30) days from the date of receipt of said bills by the employee.

- The authorizer will notify Accounts Payable if the nature of the employee's responsibilities change and the employee is no longer authorized to receive reimbursement. The authorizer will also notify Accounts Payable when an employee transfers to another department, and will complete a Separation/Clearance Form http://www-admn.csun.edu/ohrs/employment/forms/sep_clearance_2009.doc when employment has been terminated.
- The employee must reimburse the university for any payments under this type of agreement that occurred after the employee ceased to be authorized for reimbursement or ceased to incur the cost.

One-time reimbursement to an authorized employee for university business use of a personal device or service plan requires the following steps:

- Reimbursement under \$50 will be processed through University Cash Services petty cash system. Complete the Petty Cash Reimbursement Request Form located at <http://www-admn.csun.edu/acctpay/forms/petty-cash.pdf>. Reimbursement exceeding \$50 will be processed through Accounts Payable for issuance of a reimbursement check.
- An authorizer can determine if a regular reimbursement plan is appropriate for an employee who requires frequent reimbursement for business use of personal devices/services.

APPROVED BY THE PRESIDENT