

# Mobile Devices and Internet Access

FIN-ACC-I-480



## About This Policy

Effective Date:

07-01-2005

Last Updated:

09-01-2011

Responsible University Office:

Financial Management Services

Responsible University Administrator:

Vice President and Chief Financial Officer

Policy Contact:

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## Related Information

- \* I-1, Role of Fiscal Officer, Account Manager and Account Supervisor
- \* I-30, Fiscal Misconduct
- \* I-330, Inappropriate Use of University Funds
- \*
- \* Internet Access During Travel

## Scope

### Policy Statement

### Reason For Policy

### Procedure

### Definitions

### History

[Back to top ↗](#)

## Scope

-

[Back to top ↗](#)

## Policy Statement

University employees required to use mobile devices and/or off-campus Internet access for business purposes will obtain personal mobile and/or Internet access plans and will be reimbursed by the University via additional pay, within the approved additional pay ranges. This must be for a business purpose that cannot be accommodated with a landline phone, university Internet access, pager or other less expensive communication device. The organization leader must approve the issuance of additional pay for an employee who uses these services, in consultation with the Fiscal Officer. An annual review of the business purpose and associated additional pay must be completed by the organization and approved by the organizational leader.

Like any other organizational expense, Responsibility Centers are accountable for their prudent use of university resources. Each unit should establish and operate with suitable policies for mobile device, device replacement, and Internet access that reflect its needs and values.

Separate additional pays can be issued for the following:

- Establishment of the personal plan with a vendor
- Purchase of mobile device or Internet access
- Replacement of devices and device accessories with less than 12 months of use is discouraged and an 18-24 month duty cycle is strongly recommended.

Users of mobile devices for which they receive reimbursement must comply with the university **IT-12.1 Mobile Device Security Standard**. Devices that have been lost or damaged are the responsibility of the employee to replace.

In the event an employee has approval from the organization leader to have multiple devices, then the additional pay can be adjusted for this purpose, although this augmented amount cannot exceed the monthly additional pay range.

No organization in the university can extend existing mobile contracts or enter into any new contracts with mobile phone companies, except the university's information technology organization.

Some organizations have multiple staff sharing a single device for on-call rotations, etc. A number of shared or group devices will remain available via University contracts. Minimal personal calls or contacts are to be made to/from these devices.

Direct payment for mobile devices or other Internet access is not allowable on Indiana University Foundation accounts.

The following are excluded from this policy:

- Pagers
- Two-way radios
- Mobile devices and Internet access acquired for testing by UITS (University Information Technology Services) or regional campus counterparts. Regional campuses Chief Information Officers, in coordination with University Information Technology Services, are responsible for implementing this section of the policy on regional campuses.
- One-time purchase of international phones with limitations for a select business trip.
- Purchases of plans and devices that will be used as research devices for an organized research project.

#### Travel Expenses

University employees who require internet access for business purposes while on a travel will be reimbursed for these charges through the standard Travel reimbursement process if they are for short term internet services which are submitted as part of the lodging receipt. Long-term Internet services which require contract signature as a separate contractual engagement will require payment through additional pay as outlined in this policy.

The following are expenses that are not allowed to be reimbursed through Travel:

- GPS units
- Pre-paid phone cards
- Pre-paid mobile devices
- International devices

The above 4 items may be acquired via purchase orders (PO) provided the expense is a bona fide business expense. Similarly, the expenses for the above items that are bona fide business expense and documented as such are potentially reimbursable using the disbursement voucher (DV). Object code 4083 is the appropriate object code for this expense. Some items, based on the expense, may be reimbursed as additional pay, although this must be discussed first with the Unit Fiscal Officer.

[Back to top ↗](#)

#### Reason For Policy

Mobile devices and Internet access have become commonplace, are readily available, and are convenient to use for university business. The use of mobile devices and Internet access for business purposes can be expensive and the decision to incur such business expenses must be evaluated from a cost/benefit perspective. Organizations must consider other viable options such as a landline phone, university Internet access, pagers or other less expensive communication devices.

[Back to top ↗](#)

#### Procedure

##### Reviews, Approvals and Documentation

The approval process must be documented and state:

1. The business purpose for having mobile devices and Internet access.
2. The amount of additional pay approved for each employee at the least expensive level that will accomplish the job.

Any changes to the additional pay amount must be documented and attached to the original approval documentation. The organization must have documentation that proves the employee actually obtained the device (i.e. phone number of mobile phone) or Internet access plan.

Organizations must annually review their documentation to insure that a business purpose continues to exist and that the amount is still appropriate in order to accomplish the job. Termination of the additional pay is required if the business purpose no longer exists.

#### Additional Pay Procedures

- Allowances are to be made to employees via the payroll system using the Additional Pay EDoc with Earnings Code ALW (allowance) and reason code Dig Comm (Digital Communications) for mobile access and devices, and
- ALW (allowance) and reason code Int Access for Internet Access

Base salaries are NOT to be adjusted to accommodate reimbursement of these expenses. Additional pay is the only process that can be used for this purpose.

Units are allowed, but not required, to gross up the supplemental pay amount to cover taxes. The final amount of the supplemental, including grossing up for taxes, must fall within the allowed pay ranges outlined below in the Additional Pay Ranges section.

Approval of Additional Pay documents by the offices of campus Human Resources or Academic Affairs is a system approval. Full accountability for the appropriateness and reasonableness in amount of the additional pay for the devices covered in this policy is the responsibility of the organization leader.

#### Additional Pay Ranges

The additional pay can be used for mobile or Internet access. The allowance is to be fair market value for required business use. The range is:

- \$15-\$150 per month for mobile access.
- \$30-\$100 per month for Internet access.

Amounts above these ranges will require the written approval of the Office of the Vice President and Chief Financial Officer.

#### Contracts and Grants Accounts

On federal or federal pass through Contract and Grant Accounts only shared or group devices will be allowed. For the additional pay to be considered an allocable expense on non-federal or non-federal pass through Contract and Grant Accounts, the use of the mobile device or Internet access should be fully devoted to the project, necessary for the project, and included in the approved budget. In cases where it is not in the approved budget, the expense will not be allowable unless approved by Contract and Grant Administration. The bona-fide business purpose documentation must be approved annually by Contract and Grant Administration in order for the expenses to be allocable to a Contract and Grant Account.

#### Testing Exclusion

UITS is excluded from this policy where it needs to continue existing or to establish new University contracts for acquiring mobile devices for testing purposes. Such exclusions shall only be approved by the Vice President for Information Technology.

#### Service of University Devices

UITS will provide a service to maintain a small number of mobile access device contacts for organizations that have multiple employees sharing a single device for on-call rotations. IU organizations are not allowed to set up contracts for these devices outside of the UITS framework. Minimal personal calls or contacts are to be made to/from these devices.

[Back to top ↗](#)

#### Definitions

**Organization Leader:** The director or vice president for an administrative unit, the chair or dean of an academic unit, or the Vice-Chancellor of administrative services on a regional campus, or their delegate.

**Mobile Devices:** Devices with mobile access plans for connection, such as mobile phones, Blackberries, iPads, tablets, etc.

**Internet Access:** Includes home Internet access and wireless PC cards for laptops, mobile and tablet devices.

**Identified Business Period:** The time that the employee must be accessible by the institution.

The **Business Purpose** for having a mobile device or Internet access is one where:

- the employee is responsible in emergency matters where they must be available 100% of the identified business period or,
- the employee does not have access to a landline or other communication device when doing a substantial portion of his or her job (defined as 75% of the identified business period) or,
- the use of other less expensive communication devices does not serve as a viable alternative to the business purpose or,
- the employee's job effectiveness will show a significant increase through the use of a mobile device or Internet access or,
- A group of employees have the need for group or shared devices for purposes such as rotating on-call contact.

[Back to top ↗](#)

#### History

This policy was established on July 1, 2005.