



Cellular Phone Billing Approval Form

Effective Date: ____/____/____ (I am paid) Monthly: Biweekly:

Employee Name: _____ ID: _____

Organization/ Area: _____ Cell Number: ____-____-____

Details (Check all that apply): Phone Texting Direct Connect Data/Blackberry

CHARTFIELD					
ORG	FUND	ACCOUNT	PROJECT	PROGRAM	USER DEFINED
		60111			

Business Need for Cellular Service: _____

Reporting Option: (Select one)

Business Use Only option (UNIVERSITY purchases and maintains your phone): If the Business Use Only option is checked, I acknowledge that the device will be used for university business purposes only and that I am not permitted to use the phone for personal use.

Taxable Allowance option (YOU purchase and maintain your phone and the university adds a predetermined amount to your paycheck): If the taxable allowance option is checked, I acknowledge that a predetermined amount will be added as income and subject to income tax. With this option I agree to provide the phone number to the University for Use in university business.

Taxable Fringe Benefit (UNIVERSITY purchases and maintains your phone and you pay taxes on the value of the benefit): If the taxable fringe benefit option is checked, I acknowledge that the amount of the reimbursement or the value of the service provided will be included in my taxable income. I may use the service for personal purposes.

Approvals

Employee: _____ Date: _____

I certify that this employee has a business need for cellular service. I will review this need at least annually reviewing usage, certifying the continued business need for this service, and verifying majority business use.

Supervisor: _____ Date: _____

I approve this request.

Delegated Department Cell Phone Approver _____ Date: _____



A. Obtaining a Cell Phone

1. Employees must complete the online Phone Request form, which is located at <http://studentlife.osu.edu/resources/>
2. The completed request form will be routed to the departmental cell phone (business purpose) approver. The cell phone approver(s) must be a delegated approver by the Vice President. No one is authorized to approve their own request and requests by approvers and directors must be approved at a higher level. The delegations of authorities are coordinated through Student Life Fiscal Support Services. Changes to departmental delegated authorities should be submitted by the department's assigned Fiscal Council member to Student Life Fiscal Support Services.
3. Departmental approvers must determine if business needs require an employee to have a cell phone or PDA. Since PDAs are no longer eligible for "Business Use Only" designation, departmental approvers should carefully evaluate whether an employee is required to carry a PDA.
4. Upon approval, the request is sent to Student Life IT for fulfillment with OIT.
5. The employee will be sent an e-mail to complete the following two forms, which require the signature of the employee, supervisor, and Director:
 - a. AM0004 – Agreement for Assignment of University Equipment
 - b. Billing Approval Form
6. When employees pick up their cell phone/PDA from Student Life IT at 960 Kinnear Road they will need to turn in the completed AM0004 and Billing Approval forms to IT. Employees will not be able to collect a cell phone/PDA until both forms are completed and provided to Student Life IT.
7. IT will forward completed Billing Approval forms to Student Life Payroll once the phone/PDA has been given to the employee to be kept on file per the OSU Records Retention Schedule.
8. The completed AM0004 forms will be held by IT and will be available for Inventory Control purposes and will be kept on file per the OSU Records Retention Schedule.

B. Peripheral Equipment

Typically, phones are provided with a charger. Some manufacturers also include a phone holster with the phone. Additional equipment not provided with the initial phone (may include spare chargers, spare batteries, etc) may be obtained via the Phone Request form, with manager approval. Departments will pay for extra equipment at the cost billed to Student Life from OIT.

C. Cell Phone Payment

Expenditures Policy 4.11 Section VI, Subsections C-E lists allowable cell phone payment options.

Factors for departmental approvers to consider when deciding whether an employee is eligible for one of these cell phone payment options may include: importance of being able to reach the employee on short notice, importance of the employee having 24x7 access to e-mail, role of employee in departmental emergency plan, anticipated frequency of cell phone

usage for business purposes, and other department-specific procedures and considerations. These same considerations should help guide the decision of the departmental approver in determining whether an employee is eligible for a PDA or regular cell phone.

1. **University-Paid Service, Restricted to Business Use Only:** This option is not available for PDA devices. Employees will receive a phone from Student Life IT, with management approval of the appropriate phone and plan. The cost of the initial phone purchase and monthly charges are billed to the department. Employees must certify all calls are business-only on a monthly basis, and supervisors will review calls on a quarterly basis to determine the phone is being used as a business-only device. If personal calls exceed 10 minutes in any month for an employee, the employee will be moved to the Taxable Fringe Benefit category for the remainder of the calendar year. **It is no longer an option to reimburse the University for personal calls on a Business Use Only phone.** Phones purchased by the department are University property and it is the responsibility of the departmental approver to collect the phone and notify IT of any resignations, reassignments or retirements.
2. **Taxable Allowance:** This option is available for both regular phones and PDA devices. Employees may obtain a phone on their own from their provider of their choice, with management approval, and receive a taxable allowance. The amount of the taxable allowance is predetermined and is based on the average cost of a similar university plan. Employees will not be reimbursed for their initial purchase of the phone, or for the replacement of lost/stolen/damaged phones. It is the responsibility of the departmental approver to notify IT of any resignations, reassignments or retirements. On a monthly basis IT will provide the Student Life Payroll team with a file of all employees receiving a taxable allowance for a cell phone or PDA.
3. **Taxable Fringe Benefit:** This option is available for both regular phones and PDA devices. Employees will receive a phone from Student Life IT, with management approval of the appropriate phone and plan. The cost of the initial phone purchase is billed to the department. Employees will be taxed on the actual cost of the monthly service as paid by Student Life. Phones purchased by the department are University property and it is the responsibility of the departmental approver to collect the phone and notify IT of any resignations, reassignments or retirements. On a monthly basis IT will provide the Student Life Payroll team with a file of all employees receiving a taxable fringe benefit for a cell phone or PDA.

D. Lost, Stolen, and Damaged Phones (University Owned Phones Only)

1. Damaged phones will be replaced and billed to the department after approval from the departmental approver.
2. The cost of replacing lost or stolen phones may either be the responsibility of the employee or the department, subject to management approval.

E. Phone Changes

If a user needs to change the service provider on a university-provided phone or PDA (i.e. move from AT&T to Verizon), move from a cell phone to a PDA, or move from a PDA to a cell phone, please complete the online Phone Request form, which will be located at <http://studentlife.osu.edu/resources/>. The form will be routed for approval through the departmental approver.

F. Definition of a PDA

For the purposes of these Student Life Procedures, a PDA is defined as a device capable of cellular phone calls and which also connects to OSU servers. Blackberry devices and iPhones are the only supported PDA devices.

G. Cell Phone Availability

Any cell phone/PDA paid for (in whole or in part) by Student Life will be listed in Student Life directories, such as the Student Life Microsoft Outlook directory.

H. Review Process

1. **Monthly:** Users with a Business Use Only phone must log in to the OIT online phone bill system on a monthly basis. This system will be pre-loaded with all incoming and outgoing phone calls for the billing period. Employees must certify which calls were business calls and which calls were personal calls. This monthly review must take place no later than the end of the following month (i.e. July calls must be reviewed by the end of August). *Users with a Taxable Allowance or Taxable Fringe Benefit phone or PDA do not need to complete this step.*
2. **Quarterly:** Supervisors who have employees reporting to them with a Business Use Only phone must log in to the OIT online phone bill system on a quarterly basis. It is the responsibility of the supervisor to verify employees who report to them have certified their calls as personal or business. If an employee reports more than ten minutes of personal calls in any month, the supervisor must notify the departmental approver. The departmental approver will then notify IT that the employee should be moved into the Taxable Fringe Benefit category for the remainder of the calendar year. This quarterly review must take place no later than one month after the end of the quarter (i.e. for the July – September quarter, the review must be complete by the end of October). *Supervisors who do not have any employees reporting to them with a Business Use Only Phone do not need to complete this step.*
3. **Annually:** Departmental approvers must review and re-verify (appropriate business purpose) that the employee should continue to receive university-paid cell phone or PDA services, and that the current service is appropriate. A completed/updated AM0004 form must be completed and re-submitted to IT by June 30th to document completion of the annual review and approval for the cell phone or PDA and service. If an employee is no longer eligible to receive university-paid service, then the departmental approver should work with IT to document and terminate phone service. If the phones or services require changes, see section E. Phone Changes.
4. Student Life Fiscal Support Services may review the online phone approval system to verify supervisors are completing the quarterly phone review.

5/19/2009