

**NEW COLLEGE OF FLORIDA
REGULATIONS MANUAL**

CHAPTER 3 - Administrative Affairs

3-1009 Cellular Telephone Acquisition and Use

Employees whose duties include using a cell phone may receive extra compensation in the form of a cell phone allowance as reimbursement for business-related costs of acquiring cell phones and paying monthly fees. All other employees may submit infrequent business-related cell phone expenses for incidental reimbursement.

(1) Definitions

- (a) "Cell phone" shall mean any device that is used to make or receive wireless calls, including any device that provides e-mail and internet functions.
- (b) "Authorizer" shall mean the President, Provost, or Vice President for Finance and Administration.

(2) Monetary Allowance for Employee Owned Cell Phones. NCF will provide authorized employees with a monthly allowance for the acquisition of a cell phone and payment of monthly service charges. This allowance will be provided as taxable income to the employee, but it will not be considered part of the employee's base salary nor will it be considered in the calculation of retirement benefits.

- (a) Each employee who will receive an allowance for the acquisition of a cell phone and monthly service charges must complete a Cell Phone Allowance Request Form annually.
- (b) The form must be approved by the authorizer and forwarded to Procurement Services for processing. The Director of Procurement Services will forward the approved form to Human Resources.
- (c) The authorizing department must maintain a copy as documentation for audit purposes.

(3) Allowances. It is the intent of this regulation to provide fair allowances to employees for the business use of their cell phones while maintaining proper budget control. Unless the employee can demonstrate no personal use, the allowance should not cover the total cost of the equipment and service plan. Allowances will be reviewed periodically for continued eligibility of the recipient. The College may elect to modify or eliminate this allowance in accordance with College needs and the availability of resources without prior notice to the employee. Allowances will be provided as a Biweekly cell phone service plan allowance. This allowance provides a biweekly payment of \$20 (\$520 annually) toward the cost of maintaining cell phone service and the acquisition of a cell phone for business purposes. The supplement is provided to the employee for as long as the authorizer determines that the employee qualifies for it.

(4) Authorizer Responsibilities. The authorizer is responsible for:

- (a) Determining whether the employee's position requires a cell phone based upon his or her job responsibilities and maintaining appropriate documentation to support this in the departmental files;
- (b) Processing the allowance through the payroll system;

**NEW COLLEGE OF FLORIDA
REGULATIONS MANUAL**

CHAPTER 3 - Administrative Affairs

- (c) Ensuring that the contractor or grantor has specifically authorized the expenditure and the Office of Research Programs and Services has approved payment if a contract or grant account is charged for cell phone charges; and
 - (d) Annually submitting a new Cell Phone Allowance Request Form by June 30 to the payroll office for continued payments for the new fiscal year which begins July 1.
- (5) Finance Office Responsibilities. NCF's Finance Office, in consultation with the authorizer, is responsible for ensuring that employees are familiar with the requirements of this regulation.
- (6) Employee Responsibilities. Employees are responsible for:
- (a) Providing the authorizer with a Cell Phone Allowance Request Form each year this benefit is warranted;
 - (b) Paying all amounts due as agreed between the employee and the cell phone service provider;
 - (c) Providing NCF with the current access number of the cell phone on the Cell Phone Allowance Request Form; and
 - (d) Notifying the authorizer within five (5) working days of inactivation of the device; an employee is prohibited from continuing to collect a cell phone service plan allowance when the device is no longer active or needed for the performance of the employee's job responsibilities.
- (7) NCF Provided Cell Phones. This option provides NCF-owned cell phone equipment and service to employees when a cell phone is considered a necessary business device to carry out an employee's duties as determined by the authorizer. This is the preferred method for providing service that is associated with a very specific NCF business function (e.g. shared on-call cell phone or a cell phone handed off daily from an employee on one shift to an employee on another shift). It is expected that this option will be very limited in use. A cell phone acquired by this method is considered NCF property and is for NCF business only. The authorizer shall request assistance from the Finance Office in acquiring equipment and service.
- (8) Reimbursement for Business Calls on a Personal Cell Phone. An employee may use NCF's reimbursement process for business calls made on a personally owned cell phone for which the employee does not receive a cell phone allowance. A cell phone invoice and documentation showing the business nature of the calls must accompany the reimbursement form. This method is preferred when an employee needs to make NCF business calls on a personal cell phone of an infrequent and/or emergency nature. Since most, if not all cell phone usage plans are unlimited text and talk, the employee must show the actual per minute charge of any business call made on a personally owned cell phone.
- (9) Review and Responsibility. The Controller shall be responsible for implementing this regulation.

Authority: Article IX, Sec. 7, Fla. Constitution; Fla. Board of Governors Regulation 1.001

**NEW COLLEGE OF FLORIDA
REGULATIONS MANUAL**

CHAPTER 3 - Administrative Affairs

History: Adopted 02-25-05, as Policy 5-019; Revised and renumbered 03-01-08; Revised 09-11-10, 10-29-16, 03-11-17 (technical amendment)