

SJSU Research Foundation Wireless Communication Device Policy

Finance and Accounting

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1.0 Purpose

This document describes San José State University Research Foundation (“Research Foundation”) requirements for the acquisition of Research Foundation wireless communication devices. This document also sets guidelines for the ongoing management of wireless communication device expenses and record keeping, as well as reimbursement of reasonable expenses when personal wireless communication devices are used for business purposes.

Any wireless device used to communicate through voice or data that requires the purchase of a service plan through a third party provider is considered a wireless communication device for the purpose of this policy. The most common examples are cellular telephones, smartphones, tablets, and iPads.

Note: This policy does not apply to wireless devices that do not have voice or data plans.

2.0 Responsibility

The senior director of Finance and Accounting in collaboration with the senior director of Human Resources and the director of the Office of Sponsored Programs or designees are responsible for the day to day administration of this policy.

The administrative and fiscal responsibility for management of a sponsored project resides with the principal investigator(s) (“PI”) named in the award. The principal investigator is responsible for ensuring that all expenditures are made in compliance with the approved budget, the contract or grant, and Research Foundation policies. The administrative and fiscal responsibility for management of self-supported programs is the director of the program.

All individuals who have a Research Foundation wireless communication device or individuals who are required by the Research Foundation to use their personal wireless communication device for official Research Foundation business must adhere to this policy.

3.0 Scope

This policy applies to all Research Foundation employees, project participants, SJSU faculty, students, and staff who have wireless communication devices provided by the

Research Foundation or who are required to use their personal wireless communication devices for official Research Foundation business.

4.0 Definitions

This table provides definitions for special terms, acronyms, and abbreviations used in this policy.

Term, Acronym, or Abbreviation	Description
Wireless Communication Device Purchased by the Research Foundation	Cellular phone, smartphone, tablet, iPad, and any other wireless communication device with cellular services and/or a data plan purchased by the Research Foundation to be used for business purposes.
Personal Wireless Communication Device Used for Business	Cellular phone, smartphone, tablet, iPad, and any other wireless communication device with cellular services and/or a data plan that is the personal property of the owner and is used for business purposes, but was not purchased with Research Foundation funds.
Principal Investigator (PI)	For the purposes of this policy, the term principal investigator is used to describe the individual who has administrative and fiscal responsibility for the account(s) associated with the wireless communication device.
Project Participant	An individual that takes part in a Research Foundation contract, grant, or program and is not a Research Foundation employee, consultant, SJSU faculty, staff, or student.
Percentage of Business Use	Method used to determine the amount of business usage. The basis for this calculation is clearly documented on the Justification for Percentage of Business Use form.
Stakeholder	A person, group, or organization that has an interest or concern in an organization.

5.0 Policy

The Research Foundation may provide a wireless communication device when the wireless communication device is required and is necessary to conduct properly authorized Research Foundation business, and when the wireless communication device is used in accordance with the established Research Foundation procedures.

The Research Foundation will reimburse individuals for wireless communication expenses incurred when their personal devices must be used to conduct properly authorized Research Foundation business. Appropriate documentation and justification must be provided to substantiate the required business purpose. See Section 5.1 (Required Documentation and Approvals) for documentation that is required for expense payment and reimbursement. The wireless communication device service plan must be reasonably related to the needs of the Research Foundation. Reimbursement must not exceed the expenses incurred. Wireless communication devices without voice, text, or data services are not subject to this policy.

Wireless communication devices should not be used as an alternative to other means of communication (e.g. landlines, two-way radios, desktop computers) when such alternatives would provide adequate and less costly service to the Research Foundation. Wireless

communication devices and the accompanying services that are provided by the Research Foundation are intended for Research Foundation business use **only**.

The Research Foundation may provide a wireless communication device to an individual and pay for accompanying services, or may reimburse an individual for personal wireless communication device expenses resulting from the use of their device for Research Foundation business under any of the following circumstances:

- The Research Foundation needs to communicate with an individual for business related emergencies during prescribed times when other Research Foundation communication devices would not be available.
- The Research Foundation requires that an individual be available to communicate with stakeholders during prescribed times when other Research Foundation communication devices would not be available.
- The individual must access email or the Internet for business purposes at times when the use of a Research Foundation computer or the Internet is not practical or would not be available.

5.1 Required Documentation and Approvals

5.1.1 Wireless Communication Device Purchases

Approval is required when Research Foundation funds are to be used for the purchase of a wireless communication device and cellular service or data plan. Please note that all purchases must adhere to guidelines set forth in the Research Foundation *Purchasing Policy* and *Accounts Payable Policy*. The following documentation and approvals are required when Research Foundation funds are used to purchase a wireless communication device:

- **Written Justification**

A written purpose statement justifying the business need to purchase the wireless communication device and service plan must be signed by the individual's supervisor. The written statement must be included on the requisition, or submitted as a separate document along with the requisition. Sponsoring agency approval may also be required if the costs were not included as a budget item in the initial proposal as approved by the sponsoring agency.

- **Requisition**

Before a purchase can be made a requisition must be completed by the individual user and signed by the account signer.

- **Wireless Communication Service Provider Contract**

The service provider contract must indicate that the contract is between the Research Foundation and the service provider. The contract must list the Research Foundation as customer or company of record, and must be signed by the senior director of Finance and Accounting or designee as part of sound business practices as required by **Title 5 Section 42401 of the California Code of Regulations**.

Note: Typically, early termination fees cannot be charged to a grant; therefore service contracts should not extend beyond the end date of a grant unless an additional source of funds is identified and obligated to cover the funds committed to the remainder of the contract period.

If the principal investigator determines that a wireless communication device must be used in a manner not addressed in this policy or have requirements not addressed in this policy, a wireless communication device plan approved by the principal investigator and the director of the Office of Sponsored Programs or designee should be submitted along with the supporting documentation to acquire the wireless communication device and related services.

5.1.2 Payment for Wireless Communication Device Services

The following documentation and approval are required when requesting payment for wireless communication device services:

- A completed requisition with the account signer's approval
- Monthly wireless communication device service plan statement

The Research Foundation will pay the business wireless communication device service provider directly. However, under some circumstances due to programmatic requirements the principal investigator may determine that it is necessary for the project to pay the service provider directly.

5.1.3 Expense Reimbursement

Requests for reimbursement of expenses for personal wireless communication device services used for official Research Foundation business must be submitted to the Research Foundation Accounts Payable department within sixty days of the monthly service provider statement date. Requests submitted after sixty days must also include a written statement explaining the reason for the late submission.

The following documentation and approval are required when requesting reimbursement of expenses:

- A completed requisition with the account signer's approval.
- A completed Justification for Percentage of Business Use form with the approval of the individual's supervisor (if applicable) and account signer.
- Monthly personal wireless communication device service statement with business use clearly identified. Personal use activity can be blacked out.

5.2 Tax Consequences

Reimbursement of expenses resulting from the use of personal wireless communication devices for required business purposes is non-taxable to the individual when adhering to the guidelines set forth in this policy and the percentage of business use is clearly documented on the **Justification for Percentage of Business Use** form.

Research Foundation wireless communication devices are considered non-taxable to the individual when adhering to the guidelines set forth in this policy. Incidental

personal use of a Research Foundation wireless communication device is considered a de minimis fringe benefit and is non-taxable to the individual.

5.3 Data Security and Confidentiality

5.3.1 Business Wireless Communication Devices

Wireless communication devices provided by the Research Foundation will be tagged and tracked as sensitive property and are subject to the Research Foundation *Property Accounting Policy and Procedure Manual*. These devices will be reported to the appropriate IT department to ensure that confidential data is properly secured.

It is the responsibility of the wireless communication device user's principal investigator to terminate service plans if any of the following occur:

- the grant period ends,
- there is a voluntary or permanent change of position,
- Research Foundation employment terminates, or
- the device is no longer needed to conduct official Research Foundation business.

5.3.2 Personal Wireless Communication Devices

Personal wireless communication devices are the personal property of the individual, and will not be tagged or tracked. Individuals should not store level 1 or level 2 data as defined by the [CSU Data Classification Standard](#) on personal wireless communication devices.

5.3.3 Proprietary Records

All records related to the purchase, use (such as calls, texts, pictures, downloads) to or from business wireless communication devices, and disposal of Research Foundation wireless communication devices including billing statements are the property of the Research Foundation. These records are therefore subject to disclosure pursuant to the California Public Records Act as well as all legal discovery proceedings and subpoenas by outside parties. **Billing statements that are provided as support for reimbursements of expenses resulting from personal wireless communication devices used for business purposes are also subject to disclosure under the California Public Records Act.**

6.0 Related Policy Information

6.1 Use of Wireless Communication Devices While Driving

The Research Foundation prohibits placing calls, writing, sending, or reading text based communication on handheld cell phones or wireless communication devices while driving a company vehicle or a personal vehicle when conducting Research Foundation business. Violation of this section of the policy, which may also be a violation of state law, could result in administration of an appropriate level of corrective action, which can include action up to and including termination of employment.

7.0 Required Forms

This table contains a list of forms and special tools referenced in this document.

Form	Description of Use
Justification for Percentage of Business Use Form	Used for personal wireless communication device reimbursements.
Research Foundation Requisition Form	Used to request a payment or a purchase order.

8.0 References and Related Information

SJSU Research Foundation *Accounts Payable Policy*

SJSU Research Foundation *Purchasing Policy*

SJSU Research Foundation *Property Accounting Policy and Procedure Manual*

9.0 Record Retention

All documents and records are maintained in accordance with SJSU Research Foundation *Record Retention* requirements.

Record	Retention
<i>Wireless Communication Device Policy</i>	This document is effective until further revised or updated. Outdated or revised documents will be maintained in accordance with Research Foundation <i>Record Retention</i> requirements. The Research Foundation will maintain the signed original and electronic copies of the approved policy and all updates and replacements.