

West Virginia University/Research Corporation

EBO Guidelines for Cell Phone Stipends

Effective Date: November 10, 2015

Revision Date: January 1, 2017

Refer to the Cell Phone Stipend Guidelines for full details.

Eligibility Guidelines: Allowance requests will be considered for approval by the Deans/Directors based on business need, not an employee's position or longevity. **An EBO-based annual review** shall be conducted to include an assessment of each authorized employee's need for cellular access for business purposes, as duties and responsibilities can change over time. The responsibility for determining business need, justification, and for supplying funding will rest with the employing unit. The cell phone may be charged directly to a sponsored award (grant) only under the following conditions:

- It is essential and directly allocable to the project
- The cost does not exceed the equipment capitalization cost per unit (currently \$5,000)
- It is included in the proposal's detailed budget and budget justification with an explanation of how the device is essential to the project, and
- The device itself is internally tracked by the responsible department maintaining effective care, custody and control of the device.

Allowance Amount: The cellular access allowance is intended to cover the cost of an individual's basic phone and data plan for business needs. Three levels of allowances are available:

- \$25 per month (Example: based on the cost of an unlimited talk, text and 1GB of data plan from US Cellular) Note: This is the stipend amount, not the amount of the plan.
- \$50 per month (Example: based on the cost of the unlimited talk, text and 6GB of data plan at US Cellular) Note: This is the stipend amount, not the amount of the plan.
- \$175 per month (Example: based on the cost of an International Plan)

Special Instructions for Employees Who Work Less Than 12 Months per Year: Employees who are approved for a cellular phone allowance and work less than 12 months per year will be issued a stipend based upon their contract dates. If it is determined that the employee is due the allowance for the entire year, the amount due for their off-contract time period will be distributed over the actual months they are on contract.

Cellular Access Allowance Request: EBO's will receive the signed authorization forms for verification and payroll processing. Click here and select the "Cell Phone Stipend Allowance Form" (<http://procurement.wvu.edu/procurement/cell-phones>).

EBO's complete the EBO section of the form. Ensure that you have provided the Payroll Effective Date. Also, if the Dean/Director/Designee circled "Yes" on the "Cell Phone Stipend Authorization Form" for the employee to receive the stipend for the full year, provide the employees' off-contract months.

When entering information into MAP for the stipend, the default expense for the transaction should be "Cellular Telephone Service Allowance" (GL 5602001 – OASIS Object Code 1200). The EBO then forwards the approved form to appropriate payroll office for processing in MAP using Payroll Element "Cell Phone Allowance". EBO's must key the labor schedule lines for each employee that has the Cell Phone Allowance Element.