To comply with the Internal Revenue Code and recent IRS rulings, effective January 1, 2009, the Research Foundation will implement a new policy and procedures for requesting reimbursements of wireless device expenses incurred when conducting Foundation business.

**Policy Statement:**

It is the policy of the Foundation that reimbursements for the cost of using electronic communication devices will be for authorized Foundation business only and not for personal purposes or for private gain or advantage.

Project directors are responsible for authorizing the use of an electronic communication device for conducting Foundation business when such use is necessary, appropriate, and funds are available to pay for it. Reimbursement will be made to an individual only.

**Grant & Contract Projects:**

All costs charged to a Foundation project shall be reasonable, allowable and allocable. In order to be allocable to a grant or contract, costs associated with the use of electronic communication devices must be explicitly identified in the approved budget.

Federal regulations state that telephone and other communication costs are normally F&A (indirect) costs. However, direct charging of these costs to federal awards may be appropriate where explicitly budgeted and approved by the sponsor.

**Personally Owned Wireless Communication Devices:**

Individuals may request reimbursement for the cost of using personally owned communication devices such as phones, cell phones, personal digital assistants (PDAs), and pagers when deemed necessary to efficiently conduct Foundation business. To comply with Internal Revenue Service regulations, requests for reimbursement must be accompanied by a copy of the itemized monthly statement and the Cell Phone Call Log completed with all of the following information:

- date of the business call
- individual/institution called
- purpose of the business call
- length of the call
- project number to which the call should be charged
- total minutes used during the statement period
- total cost of the monthly service
**Internet Service**

The Foundation will only reimburse for the cost of Internet access required for conducting Foundation business when project personnel are on travel status. This includes charges assessed by hotels and monthly service costs for wireless access on laptop computers.

Requests for reimbursement of hotel charges must be accompanied by the hotel folio or billing statement which itemizes the Internet access charges and the project(s) to be charged. Requests for reimbursement of monthly service must be accompanied by a copy of the provider’s statement and a certification on the check request stating the percentage of time the requestor was on travel status and the project(s) to be charged.

The Foundation will **not** reimburse for at home internet costs because of the difficulty in substantiating business versus personal use.

**Personal Home Telephone**

The Foundation will reimburse for the cost of long distance calls made on a home land-line when the call is for Foundation business. Reimbursements may be requested for the actual cost of the call but not for any portion of the base monthly service. Requests for reimbursement must be accompanied by a copy of the itemized monthly statement and a completed [Home Phone Call Log](#). Each business call must be identified along with the name of individual/institution called, the purpose for the call and project number being charged.

**Individuals are encouraged to accumulate at least $25 in costs before submitting a request for reimbursement to keep processing and administrative costs to a minimum.**