



Polasaí agus Nósanna Imeachta/Policies and Procedures

Code	QA328
Title	Funding cost of mobile phones and accessories
Policy Owner	Bursar
Date	25 October 2023
Approved By	Údarás na hOllscoile

1.0 Purpose

The purpose of this policy is to set out the circumstances in which the cost of mobile phones (including upgrades and accessories) that are acquired for staff/authorised users in the discharge of their university duties, will be procured and paid for by the University.

2.0 Description

- 2.1. Individuals who are fully office based and have a desk phone should not be required to have a mobile phone unless there are exceptional circumstances. University staff who require mobile phone equipment to carry out their university role/functions in a safe and efficient manner will be provided with same by the University. This decision on the University funding of phone/equipment rests with the budget holder that will be charged with the cost of the phone/contract.
- 2.2. Mobile phones and accessories must be procured in compliance with applicable legislation, regulations, policies, best practice, Value for Money (VFM) principles, subject to budget availability.
- 2.3. As with any asset purchased by the University, the ownership of the mobile phone and contract remains the property of the University.
- 2.4. As per Revenue's guidance where an employer provides an employee with a dedicated mobile phone, a BIK will not arise where:
 - the phone is provided for business use and private use is merely incidental, and
 - there is no transfer in ownership of the phoneThe BIK exemption also applies to ongoing call charges and bills.
- 2.5. Employees who are provided with a mobile phone must sign a declaration to comply with the policy (Appendix 1).
- 2.6. Use of an employee's own mobile phone for business purposes:

As per Revenue's guidance, where an employee uses their own personal mobile phone for business purposes, he or she may be reimbursed by the University for actual business expenditure incurred, in respect of business use, without a charge to tax arising.



Revenue generally regards incidental use of a mobile phone to be no more than 5% of call costs.

2.7. Individuals who are “on call”:

As per Revenue’s guidance, where an employee is required to be ‘on call’ outside normal working hours and they use their mobile phone for such purposes, an amount equal to 50% of the phone bill may be paid or reimbursed by an employer free of tax.

Or where an employee can prove that their private use of the mobile phone is lower than 50%, the employer may pay or reimburse a higher proportion of the bill without a charge to tax arising.

- 2.8.** If there is no business use at all, and the telephone bill is paid by the employer, 100% of the cost to the employer should be taken as notional pay and taxed accordingly.

3.0 Specification and Authorisation

- 3.1.** The University operates a contract based on an OGP framework. Staff must use this contract to ensure compliance with university procurement. The contract provides mobile phones at costs that range from a zero cost upwards for the handset, with standardised service contracts (monthly charges). This is currently subject to an 18- or 24-month contract.
- 3.2.** Staff should normally make use of zero cost handsets and will only procure models that are more expensive where it can be clearly demonstrated that the more expensive proposed technology is necessary in order for the staff member to effectively and efficiently discharge their university related duties.
- 3.3.** Authorisation for the procurement of mobile phone handsets costing more than the prescribed maximum at paragraph 3.2 must be accompanied by the relevant line manager’s written justification, countersigned by the relevant UMT member. This approval must be retained for audit purposes.
- 3.4.** Staff must reimburse the University in full, as soon as possible, for any costs incurred relating to personal use of the mobile device (Appendix 2). Call charges will be monitored by budget holders for excessive personal use and subject to reimbursement by the employee where amounts are deemed to be over and above reasonable business use of the mobile.
- 3.5.** Where a staff member no longer requires the use of a university provided phone contract, the University will facilitate where possible (subject to contract) the assignment of the mobile number to the individual based on the individual agreeing to cover all charges for same. Similarly, if a staff member joins and wishes to transfer their mobile number to a university contract this will be facilitated where possible.
- 3.6.** This provision is at the discretion of the University and will not apply where phone numbers have been published and linked to a university service.



3.7. The mobile phone contract funded by the University remains the property of the University on termination of the staff members' use of the phone.

4.0 Responsibilities

Name (Office or position)	Responsibility
Bursar	Policy Owner
Staff member to whom University owned equipment is assigned	<ul style="list-style-type: none">• Ensure that equipment is procured in line with University Policy and is safeguarded against loss or damage.• Sign and complete declaration that the mobile phone provided is for business use only (Appendix 1).• Comply with policy and reimburse the University in full, as soon as possible, for any costs incurred relating to personal use of the mobile device (Appendix 2).
Budget Holder/Authoriser	<ul style="list-style-type: none">• Ensure that authorisation is granted only for procurement/acquisition of equipment that has been assessed as necessary for the relevant staff member/user to efficiently and effectively carry out their university related duties.• Monitor call charges for excessive personal use and request reimbursement from the employee where amounts are deemed over and above reasonable business use.• Ensure signed and completed declaration (Appendix 1) is retained as a record within the College/Unit.
Director Financial Accounts	<ul style="list-style-type: none">• Ensure policy adheres to Revenue guidance.

5.0 Related Documentation

- **QA100** Procurement
- **QA155** Staff guide to disability in the workplace.
- **QA330** Reimbursement of Miscellaneous [Non-T&S] Costs incurred privately by University Staff
- **QA398** Personally Owned Digital Devices
- [Part 05-01-01i - Benefit in Kind on the provision of Work-Related Supplies \(revenue.ie\)](#)



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Appendix 1:

Declaration that mobile phone provided is for business use only:

I confirm that I have read and understood the University's policy QA328 on funding the cost of mobile phones (including upgrades) and accessories from university-controlled funds.

I certify that the payment for the attached mobile phone equipment is necessary for me as an employee of the University to fulfil my duties. I certify that the mobile phone provided is for business use **only**.

Signed: _____

Print name: _____

College/Unit: _____

Date: _____

College/unit to retain this form for record keeping purposes.



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Appendix 2:

Staff notification to the University of costs incurred relating to personal use of the mobile device:

I confirm that I have read and understood the University's policy QA328 on funding the cost of mobile phones (including upgrades) and accessories from university-controlled funds.
In accordance with section 3.4 of this policy, I confirm that the following amounts will be reimbursed to the University to cover costs incurred relating to personal use of the mobile phone device.

Amount: _____

Date of lodgment: _____

GL code: _____

Cost Centre: _____

Please email this form to: income@universityofgalway.ie

You can lodge the money to the [University of Galway bank account](#) and email the Income Office (income@universityofgalway.ie) the amount, date of lodgment and which GL code and cost-centre to credit.

University of Galway bank account details:

Bank of Ireland, 43 Eyre Square, Galway
Account No: 28453773
IBAN No: IE42BOFI90381628453773
BIC/SWIFT BOFIE2D