According to the OMB Cost Principles, OMB Circular A-21 for Educational Institutions, when items can be used for any general office purpose they are not allowable as a direct cost. Cell phone and blackberry usage is considered general office purpose and as such normally are not allowable costs. Additionally there are issues with individuals using their personal cell phones whereby it becomes difficult to determine where personal calls/e-mails end and business activity begins.

In order to comply with sponsor and federal cost principles, the following guidelines are to be used with cell phone purchases, monthly cell phone charges, and blackberry charges.

For all sponsored accounts, cell phone items must be listed in the budget in order to be paid. If not in the budget, written sponsor approval is required. It is the responsibility of the PI or administrator to provide approval and attach it to the purchase requisition. Purchase requisitions must include the name of the individual using the cell phone, whether the cell phone is the individual’s personal phone, and justification that specifies how the use of the cell phone is directly related to achieving the goals of the particular study.

If you have any questions please contact me at x-4666 or weberd@upstate.edu.

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