



Policy Number: 500.1

Policy Title: Electronic Communication Services (ECS)

Subject: Section 500 – Financial Affairs

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Approved by: 

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Dean/CEO
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POLICY STATEMENT:

It is the policy of the College to allow for the reimbursement of electronic communication services for use by employees to conduct official College business.

All Helena College University of Montana policies shall adhere to and be consistent with relevant federal and state laws, rules, and regulations and with Board of Regents' policies and procedures.

PROCEDURES:

OVERVIEW

Electronic communication services are defined as for wireless, cellular and satellite phones; personal device assistants (PDA); tablet PC's; and home internet services. Reimbursement of such services will be authorized ONLY when the job responsibilities require the employee to be accessible.

Authorization and approval of such expenditures shall reside with the Budget Council. Review and renewal of such expenditures must occur annually. Prior to the approval of any request for reimbursement of electronic service payments, the job responsibilities of the individual will be thoroughly reviewed to ensure the electronic services selected are warranted and will safeguard sensitive College information.

Payment for electronic communication services can be made through a Taxable Allowance to qualified employees.

EMPLOYEE ALLOWANCE PROCEDURES

Employee allowance for electronic communication services (ECS) including internet service

An employee's supervisor is responsible to determine the need for an employee to have an electronic communication service (including internet service.) An ECS allowance can offset a portion of or all expense of the ECS.

1. It is the responsibility of the employee's supervisor to request the allowance for ECS. This request should be based on the cost of service which allows the employee to conduct College business in an efficient manner and should cover the employee's projected business-related expenses only. Generally accepted reimbursement rates are \$15 for low business use, \$25 for moderate business use, \$40 for high business use. Data services will only be covered in exception circumstances, and are capped at \$45 per month. If amount requested exceeds \$85 per month, an explanation must be attached to the allowance form. In no case, shall the amount of reimbursement exceed the cost of service. Late fees and overages are not reimbursable.
2. After reviewing and approving an employee to receive an ECS allowance, **the ECS Allowance Request Form** must be completed and forwarded to the Budget Council for consideration. If approved, the form will be submitted to Human Resources with all applicable signatures and authorization. An ECS Allowance Request Form must be submitted to Human Resources each year.

ECS Allowance Request Forms for newly qualified employees will go into effect within 30 days of receipt in Human Resources.

The ECS Allowance Request Form will provide approval to pay out the allowance in equal installments over the year based on the pay cycle in which the employee is normally paid.

This allowance does not constitute an increase to base pay and will not be included in the calculation of percentage increases to base pay due to annual increases, job changes, etc.

The employee must submit a copy of their active service contract to Human Resources at the time of authorization for ECS Allowance or as soon as the account is activated.

3. If data connection services through the College will be requested, individuals must work with Information Technology Services and complete the applicable forms.

4. Under IRS regulations, this allowance is taxable to the employee. The cost of the ECS allowance plus applicable employer/employee paid benefits will be an expense of the authorizing department's budget.
5. The employee must maintain an active ECS plan as long as the ECS allowance is in place. The employee must notify Human Resources of changes to the service plan and provide updated service contracts to Human Resources.
6. A copy of the ECS Allowance Request Form and of the employee's active service contract will be kept on file in Human Resources to comply with audit requirements.
7. An annual review of the business need for the ECS must be completed by the employee's supervisor. An ECS Allowance Request Form must be submitted to Human Resources each year. This form will provide approval to pay out the allowance in equal installments over the year based on the pay cycle in which the employee is normally paid.
8. If the status of a qualified employee changes during the year and the employee should no longer need an allowance for ECS, Human Resources must be notified via an ECS Allowance Request Form of this change.

SERVICE PURCHASE

1. It is the responsibility of the employee to enter into the cellular phone contract, or contract for internet services, under their own name. The purchase of any equipment is also the responsibility of the employee.
2. A department may determine that an allowance for reimbursement of electronic communication services should be made by the College to the employee. The applicable section of the ECS Allowance Request Form must be completed and submitted to the Budget Council for consideration. If approved, this allowance payment will be made to the employee on their next available paycheck.
3. A copy of the receipt for service purchases eligible for reimbursement must be kept on file in Human Resources with the ECS Allowance Request Form to comply with audit requirements.

CHANGE OF STATUS

1. If the employee changes the ECS service contract, as in modification or termination, then the employee may bear the cost of any fees associated with that change. For example, if the employee terminates employment with the College and no longer wants to keep the ECS contract, then the cost of that change may be the employees'. The Budget Council will make the determination of who pays for any fees associated with changes.
2. If the College should determine that it is necessary for the employee to terminate or change the ECS contract, then the College will bear the cost of any fees associated with that change. Reimbursement of such expense will be made to the employee through Accounts Payable.

RECORD RETENTION

1. All departmental documentation for payments of ECS shall be supported by an original detailed invoice from the service provider. The documents must also include support of managements review.
2. All departmental documentation must be available for review and audit upon request from Business Office personnel, Internal Auditors or Legislative Auditors.
3. All departmental documentation must be maintained in accordance with State of Montana’s General Records Retention Schedule
4. Annually, the departmental administrator must review and renew such expenditures to ensure the electronic services are warranted.

ECS Allowance Request Form
Electronic Communication Services

Complete an ECS Request Form (1) once each fiscal year for any employee already receiving a monthly allowance for electronic communication service and submit to the Budget Council and **Human Resources by June 1** for the renewal of the allowance; (2) for employees newly qualified for an ECS allowance; (3) for change of status to ECS allowance; (4) for termination of ECS allowance.

****PLEASE NOTE: INCOMPLETE FORMS WILL RESULT IN DELAYED PROCESSING****

Employee Name: _____ Employee Identification No: _____

Employee Job Title: _____

Department: _____ Supervisor: _____

Begin date: _____ End date: _____

(allowances will terminate automatically each fiscal year end)

Annual amount of ECS allowance: \$ _____

(this will be pro-rated and paid each pay cycle)

CHECK APPROPRIATE BOX:

- Establish new ECS allowance for employee
- Renew ECS allowance for fiscal year \$ _____ *(submit form to the Budget Council by January 1st each year)*
- Terminate ECS allowance for employee *(allowance will terminate automatically if not renewed each fiscal year)*
- Change annual amount of ECS allowance / New Amount: \$ _____
- Change of Index number for ECS allowance / New Index: _____

Table 1: Position, Index and Account Information

Position:	Index:	Account:	FTE:	Pay (Opt):	Special Conditions:

Note: If funding source is from a grant, you must verify that the grant is able to accept charges for the purpose of allowance to employees for electronic communication services.

A copy of your current bill must be attached.

Employee Signature: _____ Date: _____

Supervisor Signature: _____ Date: _____

Budget Council Chair Signature: _____ Date: _____

Human Resources Signature: _____ Date: _____