**Office of Research & Commercialization**

**University of Central Florida**

**Cell Phone Cost Allowability on Sponsored Programs:**

The cost of cell phones and cell phone usage is normally treated as an F&A cost and not as a direct cost to the project.

Under the following special circumstances, cell phones can be direct charged:

* The cost is necessary for the efficient conduct of a sponsored project
* Is clearly identified in the proposal budget
* Justified in the budget narrative and funded by the sponsor

The costs must meet the general conditions of allowability that other costs expensed to Grants and Contracts must meet:

1. The cost is Allowable under the terms and conditions of the award (not specifically identified as unallowable in the award or applicable terms and conditions).

2. The cost is Reasonable. Would a normal person deem the cost appropriate given the intended use? Is the cost of the phone and the plan reasonable in reference to the intended use?

3. The cost is Allocable. Will the use of the cell phone provide a direct benefit to meeting the project objectives?

4. Consistent Treatment. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs.

If the circumstances described above can be met please fill out the cell phone authorization form found at <http://www.fa.ucf.edu/Forms/PCard/41-980.pdf> with an explanation for the purpose of the cell phone as it relates to the sponsored award. After receiving the necessary approvals from the department forward the form to the compliance office at the Office of Research for final approval.