

Approved by Rector's directive No 36 of 20 October 2025 (entry into 1 November 2025)
Amended by Rector's directive No 44 of 15 December 2025

In force from: 15.12.2025

Telecommunications Expenditure Limits and Mobile Phone Reimbursement Policy

1. Reimbursement of a mobile phone and related expenses

1.1 A mobile phone is a portable device (excluding tablets, data sticks, and similar equipment) that enables mobile data communication and the use of work-related services such as calls, SMS, email, calendar, contacts, and web-based applications.

1.2 A mobile phone is an employee's personal property (may be used for both work and personal purposes). Tallinn University of Technology (hereinafter also referred to as "the university") does not purchase devices for its employees or enter into instalment agreements in their name.

1.3 A university employee has the right to purchase a mobile phone for the performance of official duties, for which the university reimburses up to 400 euros (including VAT) once every three years. Reimbursement is subject to prior approval by the authorized signatory of the funding source from which the expense is covered. The expense is reimbursed on the basis of a receipt and an expense report. [entry into force 15.12.2025]

1.4 Mobile phones intended exclusively for study or research purposes can be purchased through the IT Helpdesk. Purchased phones are recorded in the computer registry to facilitate inventory management and reporting. The need and appropriate solution must be coordinated in advance with the head of the relevant structural unit. Such a phone is not the employee's personal device and must be left on university premises after working hours.

1.5 The university does not provide or reimburse warranty repairs or maintenance services for mobile phones, regardless of whether the device is owned by the employee or by the university.

2. Mobile communication limits

2.1 The telecommunications expenditure limit covers the employee's data and communication services, mobile parking (including Barking), Mobile ID and MultiSIM services, and the VAT on these expenses. The expenses are allocated to the relevant unit's budget as follows.

2.1.1 An employee may use the following telecommunication expenditure limits only with prior approval by the authorized signatory of the funding source from which the expense is covered. Telecommunications expenditure limits by position type are as follows: [entry into force 15.12.2025]

Position	Monthly limit
Full Professor, Leading Researcher, Dean, Area Director (Vice-Rectors)	€75
Professor (excluding Full Professors), Associate Professor, Senior Lecturer, Senior Researcher, Head of Department, Head of an Administrative and Support Unit (Head of Office)	€50
Lecturer, Researcher, Chief Officer, Officer, PhD student	€30
All other positions not mentioned above	€10

2.2 Upon receiving a university's telephone number, an employee may enter into a private billing agreement with the company providing telecommunications services to the university. If required, an employee may activate the Mobile ID service in accordance with the instructions provided by the service provider.

2.3 Services or expenses not related to work, such as personal purchases, donations, or voting fees, are not covered by the university. These must be paid by the employee.

3. Calculation of mobile communication expenditure overruns

3.1 Mobile communication expenditure overruns are calculated monthly.

3.2 Any mobile communication expenditure overruns or expenses unrelated to work (e.g., donations, personal purchases, voting fees) shall be deducted from the employee's salary in the month following the use of the service.

3.3 The head of a structural unit may exempt an employee from reimbursing expenditure overruns if the expenses are incurred in connection with secondment or for other good reason. The corresponding reason shall be indicated on the purchase invoice of the service for the month the expenditure was incurred.

4. Implementing provision

4.1 When reimbursing the cost of mobile phones purchased before 31 October 2025, clause 9.3.2.5 of the Accounting Policies and Procedures (approved by the Rector's Directive No 47 of 4 September 2020) shall apply, under which an employee is entitled to request reimbursement for the cost of a mobile phone once every two years. For devices purchased before this date, the two-year reimbursement rule shall apply even after 1 November 2025.

4.2 When reimbursing the cost of mobile phones purchased on 1 November 2025 or later, clause 1.3 of this Policy shall apply, under which an employee is entitled to request reimbursement once every three years.