Campus Controller's Office

Sabbatical Expense Allowability Guide

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1. Purpose

Sabbatical leave provides faculty the opportunity for professional growth, research, and creative work within their field. This procedure will clarify business expense allowability during sabbaticals.

2. Guiding Statement

University-managed funds may only be used to reimburse or pay for sabbatical expenses that are:

- **Directly related** to the business purpose and goals of an approved sabbatical plan;
- **Directly related** to a budget category within the approved sabbatical plan;
- **Reasonable and necessary** to achieve sabbatical plan goals; and
- **Compliant** with all Tests of Propriety and other requirements of the APS Propriety of Expenses; relevant university policies and procedures; funding source requirements (if any); and conflict of interest management plans (if any).

Employees are responsible for any personal expenses incurred during a sabbatical. For example, employees will be responsible for ordinary living expenses, activities unrelated to the employee's field of study, or discretionary travel.

University funds are defined as all funds appropriated, generated, awarded, donated, or otherwise received by the University regardless of their source.

3. Responsibilities

Role	Responsibility
Employee	Ensures all sabbatical expenses comply with university policies and procedures, the approved sabbatical plan, and conflict of interest management plans (if any). Updates the approved sabbatical plan if material, unforeseen business expenses arise.
Department Chair	Reviews and approves sabbatical plans and ensures anticipated expenses are business-related, and aligned with the sabbatical plan and any conflict of interest management plans (if any). Ensures there are sufficient funds to cover anticipated sabbatical costs.
Department Dean	Reviews and approves sabbatical expenses to ensure costs are business-related and aligned with the sabbatical plan and any conflict of interest management plans that may apply.
Procurement Service Center (PSC)	Maintains and enforces travel and expense reimbursement procedures.
Campus Controller's Office (CCO)	Provides guidance and reviews exception requests to ensure consistent application of policy at the Campus level.

4. Expense Allowability

For costs to be allowable and/or reimbursable business expenses, they must be: (1) directly related to the business purpose and academic goals of an approved sabbatical plan; (2) directly related to a budget category within the approved sabbatical plan; (3) reasonable and necessary to achieve sabbatical plan goals; and (4) compliant with all relevant university policies and procedures, funding source requirements (if any); and conflict of interest management plans (if any).

In addition, the following matrix outlines the allowability of common sabbatical expenses:

Expense Category	Expense	Allowable?	Detail
Travel	Lodging	Sometimes	Travel lodging may be reimbursable **if**: (1) the travel is directly relevant to, and in furtherance of, the employee's work at the university and the approved sabbatical plan; (2)

			the travel location and dates are disclosed in the sabbatical plan's budget; (3) the sabbatical plan's approved goals would not be accomplished without the travel; and (4) the lodging costs are within the department's available funds.
	Travel to worksite	Sometimes	Reimbursement for travel longer than the usual commute may be allowable if it meets the 4 requirements in the policy statement. Routine commuting or personal travel costs are not reimbursable.
	Travel *in situ*	No	Routine commuting or personal travel costs are not reimbursable.
	Travel to conferences	Yes	Expense must meet the 4 requirements in the policy statement.
	Rental cars during business travel	Sometimes	Expense must meet the 4 requirements in the policy statement. Routine commuting or personal travel costs are not reimbursable.
	Taxis or shared transportation during business travel	Sometimes	Expense must meet the 4 requirements in the policy statement. Routine commuting or personal travel costs are not reimbursable.
Living expenses	Food	No	
	Satellite phone	Sometimes	May be allowable to support work in remote locations. Must meet the 4 requirements in the policy statement, and low-cost or university-issued alternatives must not be available for the work to be performed.
	Satellite Internet	Sometimes	May be allowable to support work in remote locations. Must meet the 4 requirements in the policy statement, and low-cost alternatives or university-issued alternatives must not be available for the work to be performed.
	Cell phone plan	No	
	Personal items	No	E.g., personal phones, laptops, and other items are not reimbursable.
	Personal services	No	E.g., dry cleaning, laundry services, or grooming services are not reimbursable.
Per Diem		No	
Administrative	Visas	Yes	Employee visas must meet the 4 requirements in the policy statement. Family visas are not reimbursable.
	Travel insurance	No	Must demonstrate that available insurance is inadequate to meet business travel needs.
	Health Insurance	No	Must demonstrate that available insurance is inadequate to meet business travel needs.
	Shipping	Sometimes	Expense must meet the 4 requirements in the policy statement.

	Supplies	Yes	Expense must meet the 4 requirements in the policy statement.
	Data management or hosting	Yes	Expense must meet the 4 requirements in the policy statement.
Dependents and Family	Travel	No	All dependent and family expenses are considered personal.
	Care	No	
	Living expenses	No	

5. Exceptions

The Associate Vice President & University Controller may approve exceptions to this guidance.

6. Definitions

Discretionary travel – Travel primarily for a personal benefit, or unnecessary to meet pre-approved business needs and goals.

Necessary Expenses – Expenses without which business goals could not be achieved.

Reasonable Expenses – Expenses that meet business needs without exceeding them.

University Funds – All funds appropriated, generated, awarded, donated or otherwise received by the University regardless of their source.

7. References

A. University of Colorado Policies and Administrative Procedural Statements
PS 1024 – Approval of Sabbatical Assignments
APS 4015 – Propriety of Expenses
APS 4016 – Fiscal Code of Ethics
APS 4014 – Fiscal Roles and Responsibilities
Glossary of Terms

B. University of Colorado Procedures
University of Colorado Procurement Rules
University of Colorado Procurement Card Handbook
University of Colorado Procedural Statement on Travel
University of Colorado Procedural Statement on Sensitive Expenses