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Finance Procedural Statement: Business Expenses TO BE EFFECTIVE January 1, 2027 [1]

Purpose

THIS PROCEDURAL STATEMENT WILL BE EFFECTIVE 1/1/27 -- FOR CURRENT (THROUGH 12/31/26) GUIDANCE ON BUSINESS EXPENSES, PLEASE REFER TO THE FINANCE PROCEDURAL STATEMENT SENSITIVE EXPENSES AT https://www.cu.edu/controller/procedures/finance-procedural-statements/finance-procedural-statement-sensitive-expenses [2].

This procedural statement sets forth University requirements and guidance applicable to common business expenses.

- As a general rule, the conditions in this policy statement govern any use of University funds regardless of funding source (e.g., state appropriation, gift, start-up, sponsored project – this is not an all-inclusive list).
- If University funds are used in whole or in part to purchase an item, then this item is considered to be University property. In the case of some sponsored project purchases, the sponsor may retain ownership of the item; consult with your grant accountant.

Considerations

All expenditures of University funds, regardless of source, must comply with the Tests of Propriety and other requirements found in the Administrative Policy Statement (APS) 4015-Propriety of Expenses. If you cannot answer Yes to all eight of the following Tests of Propriety, then the transaction is not an appropriate use of University funds.

Is the transaction:

1. For official University business?
2. In the best interests of the University?
3. The most effective way to accomplish official University business? Meaning that, without the expenses, would programmatic objectives be difficult or otherwise more costly to achieve? Or would the impact, level, or quality of the achievement be reduced?
4. In compliance with applicable policies, laws, regulations, and rules; and contracts, grants, and donor restrictions, including having the required approvals and authorizations by the appropriate fiscal role?
5. Within the available resources of the responsibility unit, taking into consideration all outstanding commitments and encumbrances?

6. Directly beneficial to the responsibility unit where it is being charged?
7. Reasonable? Meaning that the quantity and quality of goods or services being purchased is sufficient to meet the University's identified need without exceeding it.
8. In compliance with University conflict of interest provisions?
9. Meaning that, if an employee derives private gain, or appears to derive private gain, as a result of the transaction, then the transaction violates the conflict of interest provisions stated in regent law, regent policy, and in APS 5012- Conflicts of Interest and Commitment in Research and Teaching.

Evaluating the propriety of University expenses requires the exercise of a high degree of judgment and discernment. Therefore, consider the following when deciding whether or not a particular transaction is a proper use of University funds:

1. "Would a University outsider - such as your dentist, a teacher at the local elementary school, the clerk at your grocery store, or your neighbor – consider the expenditure to be a reasonable and necessary expense of public funds?"
2. "Would you want others – such as newspaper, radio, television, or other media outlets – knowing and reporting about what you have decided?"

Think about whether an outsider, such as the general public or an auditor, would consider the expenditure a reasonable expense for University business and an appropriate use of University funds.

Approval Requirements

Appropriate approval/s must be obtained prior to incurring the expense.

The department approver is responsible for ensuring compliance with policy requirements, including appropriateness of expense, clear business purpose, submission of receipts/forms/documentation, and approval by additional authorities, as specified in policy or as requested. Purchases over $5,000 and purchases of designated items may involve additional approval requirements.

Substantiation and Tax Implications

Business Expense Substantiation & Tax Implications [3] requirements apply to employee expenses reconciled in the Concur Travel & Expense System (Procurement Card/Travel Card/Airfare Card transactions and employee reimbursements). To avoid tax implications, the employee must document and submit the expense report within 90 days of the date the related trip ends, or within 90 days of the date the expense was incurred (if non-travel).

Exception Statement

Campuses/organizational units may choose to adopt more restrictive limits than provided throughout this policy. Please refer to specific campus/org unit practices or limits for exact

circumstances.

Unless approved by the appropriate campus controller, there are no exceptions to this procedural statement.
As noted on the OUC's Campus Controllers' (Finance) Offices webpage, the designated campus contacts are:

- CU Boulder: fiscalcompliance@colorado.edu [4]
- CU Denver | CU Anschutz: FS-Compliance@ucdenver.edu [5]
- UCCS: Xochil Herrera [6]
- CU System: FSS@cu.edu [7]

Expense Type/Account Code Guidance

The Expense Types/Account Codes identified in this document are considered best practice applications. In many cases, using these categorizations is essential to ensuring that finance policies are enforced.

- Expense Types are used in the Concur Travel & Expense System as predefined categories to map each expense to the correct General Ledger Account Code for financial reporting, support finance policy compliance (certain expense types require additional documentation or have specific approval workflow requirements), ensure compliance with CU's accountable plan (by capturing business purpose and required documentation), and reconcile charges from commercial cards, cash advances, and travel/non-travel reimbursements.
- Account Codes are used in the PeopleSoft Finance System (the University's system of record) to describe the type of transaction (e.g., as an expense, or cost incurred to obtain specific needed goods or services). For additional guidance on the use of Account Codes, see the Account Quick Reference Guide on the Office of University Controller website at https://www.cu.edu/controller/accounting-finance/chartfields-attributes [8].

Matrix of Business Expenses

The following matrix provides guidance related to common business expenses.

Search Keywords:

Donations, Flowers, Gifts, Gift Cards,Memberships and Dues Travel, Uniforms

Type of Expense	Expense Type / Account Code	Description

Alcoholic Beverages

The provision of alcoholic beverages is allowable at official function events when such beve
and reasonable considering the facts and circumstances of the event. When alcohol is inclu
beverages and food must also be served. Storage of alcoholic beverages will be in secured
possible, excess alcohol from events should be returned to the vendor for credit. Questions
should be addressed to the campus controller's office fiscal compliance team.
Documentation and approval requirements follow the requirements listed under **Official Fu
in addition to alcohol-specific requirements, including the use of specific funds/account cod
University Risk Management [9] and campus-specific alcohol procedures:

- CU Boulder: Alcohol Service on Campus | Compliance, Ethics and Policy | University
  (for events on campus see that policy), Alcohol flowchart 20180314.pdf [11]
- CU Denver | CU Anschutz: Events with Alcohol [12]
- UCCS: 100-003 Service and Use of Alcohol on Campus [13], Alcohol Authorization [14]

Recruitment Meal	—	See **Recruiting Costs for Prospective Employees/Students, below**.
Student Function Meal	—	In general, these events are expected not include alcohol.

Donor Cultivation, Solicitation, and Stewardship Event	Official Function with Alcohol (550102)	Centered around past or future donors; the may or may not involve a donation solicitat but do not meet the definition of a Fundrais Event. Alcohol expense typically requires use of development funds (Fund 36). May also us funds (Fund 34 SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes inclu entertainment, donor cultivation, or person recruitment). The Official Function form must be comple • Requires campus Advancement alcoh approval for Advancement organizatio units. • Also requires campus alcohol approva non-Advancement organizational unit Fund 36. • Requires officer approval at designate thresholds (total food/beverage cost o $10,000, or per-person food/beverage over $125/person pre-tax/tip/fees -- it expected that, as stewards of univers resources, employees continue to sta well below this per-person threshold).

Fundraising Event	Fundraising Event with Alcohol (550102)	Alcohol expense requires use of gift funds: Fund 34 SpeedTypes with a Gift Purpose C 2 of Y, designating that the SpeedType is restricted for purposes including entertainm donor cultivation, or personnel recruitment addition, the gift fund must have a Gift Pur Code 1 of SE, designating a fundraising ev Advancement/ development funds (Fund 3 may also be used. The Fundraising Authorization form must b completed. • Campus alcohol approval required. • Officer approval for per-person or tota thresholds is not applicable. For more information about Fundraising Ev see that section of **Official Function Meals/Events**, below.
CU-Hosted Conference	Conference With Alcohol-CU Hosted (550200)	Alcohol expense requires use of conferenc revenue: Fund 20 or 29 SpeedTypes. May use gift funds: Fund 34 SpeedTypes with a Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes inclu entertainment, donor cultivation, or person recruitment. May also use Sponsorships fr external entities. The Official Function form (Conference sec only) must be completed. • Campus alcohol approval required. • Officer approval for per-person or tota thresholds is not applicable. For more information about CU-Hosted Conferences, see that section of **Official Function Meals/Events**, below.

Donation of Alcohol for Meal/Event	—	Alcohol expense is not being covered by University funds. Campus alcohol/risk management procedu must still be followed. If alcohol is donated, Gifts-in-Kind procedu may apply. Consult with campus controller office contact: • CU Boulder: campus.accounting@colorado.edu [15] • CU Denver | CU Anschutz: FS-Compliance@ucdenver.edu [5] • UCCS: Xochil Herrera [6], Nicholas Ma [16] • CU System: FSS@cu.edu [7]
Alcohol for resale by licensed establishment	—	For service at a licensed University locatio
Alcohol for non-consumption purposes	Operating Supplies (552601)	For research purposes and for other purpo that do not include personal consumption (using alcohol as an ingredient in the preparation of food or for cleaning costume
Awards, Rewards, and Prizes (see also Flowers, Gifts, and Tokens ... and Gift C		

For staff appreciation, individual/team recognition, or to promote participation in CU events.	Recognition Awards Employees (550106) Recognition Cash Awards Non-Employees (550101) Recognition Awards Non-Employees (550105) Participant Prizes (550108)	Cash, cash-like (gift card), or non-cash iter (flowers, gifts) for employees, associates, students, and other individuals. CU-branded items are recommended (e.g. pens or notebooks, coffee cups, apparel). cards are allowable. Not for general or personal “thank-you” purposes. Cash in any dollar amount to employees a processed through Employee Services-Pa (Additional Pay Form). Gift cards in any do amount to employees are tax reportable to Employee Services (Payroll) via the Recognition Reporting form. Cash awards to non-employees are proces through the Procurement Service Center (Payment Authorization Form [18]).
Break Room Supplies/Equipment		
Basic equipment and supplies	Operating Supplies (552601)	For food preparation/storage within the workplace (e.g., coffee pots, toasters, refrigerators, microwaves, stoves, water filtration). For hygienic/cleaning purposes (e.g., pape towels, detergent, sponges). Does not include plates, silverware. Must be in common area available for use employees. Not allowable in individual offices.
Beverage service/snacks	Operating Supplies (552601)	Available in the general public/reception ar an organizational unit, hosted by a univers employee who is at/above the level of Chair/Director. Service must be intended for non-employe (e.g., official guests, students). Not allowable in individual offices of univer employees.

Equipment for employee entertainment (e.g., TVs, DVD/Blu-ray players)	—	—
Cell Phone/Service		
Wireless telecommunications use or reimbursement of use	Cellular Phones (482609) Telecommunication Services (482602) Telecommunication Supplies (482601)	See Finance Procedural Statement (FPS) Personal Technology & Telecommunicatio
Dependent Care		
Childcare, adult care, pet care	—	Services for dependent children or elders o dependents of any age who are physically mentally incapable of self-care. Services th provide safety and well-being for household pets.
Donations and Sponsorships		

Donations (cash or in-kind) or Sponsorships **provided by** the University	Donations (547600) External Relations and Sponsorship Function (547700)	Donations include cash, supplies, equipme food, travel, staff time and resources, and items. As a general rule, donations to other CU entities or to non-CU entities are not an allowable University expense. Organizatio units may request a waiver to provide a donation, in accordance with Administrativ Policy Statement (APS) Donations [21]. Sponsorships of external entities (Universi funds given to an organization in exchange recognition, table at an event, event admis public acknowledgment, etc.) may be allow accordance with the above APS. Campus-specific restrictions also apply: • CU Boulder: Donations - campus.accounting@colorado.edu [15] Sponsorships - salestax@colorado.ed • CU Denver | CU Anschutz: www.cuanschutz.edu/offices/fiscal-compliance/resources/sponsorships--donations [23] • UCCS: acctfinc@uccs.edu [24] • CU System: FSS@cu.edu [7]
Sponsorships **received by** the University from an external entity	—	See Accounting Handbook Sponsorships [2
Family Members		
Family member participation in official function events should be limited to those appropriat spouse or domestic/civil union partner.		
Employee Recognition or Retirement	—	Employee recognition and retirement funct may include a limited number of family members for the individual/s being honore

General Team/Staff Appreciation	—	Appreciation events for a group of employe or an organizational unit should not include family members.
Recruitment Dinners	—	Participation by the spouse/partner of a rec may be appropriate. Family member participation is allowable depending on lev recruit (President/Chancellor, Provost, Vic President/Vice Chancellor, Dean, Departm Chair). Students – Participation by parents/family members of both recruit and current stude may be appropriate. Student Athletes - Additional restrictions as appropriate and in compliance with NCAA requirements.
External/Fundraising Functions	—	Participation by family members who are serving in an official capacity (representing University) is appropriate.
Traveling on official university business	—	See Procurement Service Center Travel [26] procedures.
Fetal Tissue		
Human Fetal Tissue	—	Requires requisition in CU Marketplace regardless of dollar amount. Requires purc from authorized supplier. Contact PSC purchasing agent [27] for this commodity. See CU Anschutz policy on Conducting Hu Fetal Tissue Research [28].
Flowers, Gifts, and Tokens (see also Awards, Rewards, and Prizes, above; Gift C		

For decorative purposes associated with an official function	Non-Food Official Functions (550100)	Table centerpieces and other related displays/uses.
For expressing birthday or any type of holiday, congratulations, or get-well wishes	—	—
For major life events for the employee or immediate family member of the employee. / For expressing condolences upon the death of current students	For Employee (Flowers etc) (550106) For Student (Flowers etc) (550108)	Major life events are significant illnesses, d and birth (not baby showers). Immediate family is a spouse, domestic pa civil union partner, dependent child, or par
For donor cultivation, solicitation, and stewardship	For Non-Employee/Non-Student (Flowers etc) (550108)	Requires use of advancement/developmer funds (Fund 36), or use of gift funds (Fund SpeedTypes with a Gift Purpose Code 2 o designating that the SpeedType is restricte purposes including entertainment, donor cultivation, or personnel recruitment). Donor/s should be specifically identified.
For external community relations, to express goodwill or esteem	For Non-Employee/Non-Student (Flowers etc) (550108)	Restricted to individuals or organizations w connections to CU instructional, education research, or public service missions.

For staff appreciation, individual/team recognition, or to promote participation in CU events.	Recognition Awards Employees (550106) Recognition Awards Non-Employees (550105) Participant Prizes (550108)	Cash, cash-like (gift card), or non-cash iter employees, associates, students, and othe individuals. Not for general or personal thank-you purp CU-branded items are recommended (e.g. pens or notebooks, coffee cups, apparel). cards are allowable. For additional guidance on allowability and reporting, see FPS Recognition.
For employee/student recruitment	—	See **Recruiting Costs for Prospective Employees/Students, below**.
Gift Cards (see also Flowers, Gifts, and Tokens, above)		

Gift cards and certificates	Study Subjects (495102) Recognition Awards Employees (550106) Recognition Cash Awards Non-Employees (550101) Recognition Awards Non-Employees (550105) Participant Prizes (550108)	Cash-like instruments most commonly use study subject compensation, survey incent recognition, and honoraria. Also used to pay external entities for sports professionals who officiate games. Not used for student academic awards (scholarship/classroom-related payments) these must be processed through the cam financial aid office for determination of imp on financial aid eligibility and tracked by th campus bursar's office for tax reporting purposes. Not used for payments/awards to non-U.S. persons – these must be processed via the appropriate mechanism (e.g., Study Subje Payment form, Payment Authorization form ensure international tax review. See campus-specific policies: • CU Boulder: Gift Cards | Campus Controller's Office | University of Colo Boulder [29] • CU Denver | CU Anschutz: https://www.cuanschutz.edu/offices/fi compliance/resources/gift-cards [30] • UCCS: https://vcaf.uccs.edu/units/controllers- office/gift-cards [31] • CU System: OUC Procedural Statem Gift Cards [32]
Licenses and Certifications		

Licenses, Certifications	License and Certification Fees (510300)	Licenses are legally required credentials th permit individuals to practice specific professions or perform specific activities. Certifications are voluntary credentials that demonstrate specific skills or knowledge. University funds may not be used for a lice or certification that does not benefit the University and is solely for the professiona development or advancement of an emplo In addition, the following conditions must b met: • The license is identified as required fo individual's current University position/employment. • The certification is identified as requir beneficial for the individual's current University position/employment. • There is a reasonable expectation tha license or certification will be used so for the purpose of providing services t University, and not for providing servi to others for a fee or other compensa
Memberships and Dues		
University-wide or Campus-wide Memberships	Dues and Memberships - Civic Organizations (510200) Dues and Memberships - Prof Organizations (510100)	These reflect broad interests and would normally be held in the name of the Univer or in the name of the campus as opposed t the name of an individual. To reduce the likelihood of redundant expenditures, such memberships must be approved by the Vice President of Finance/delegate (University-wide) or Vice Chancellor of Finance/delegate (campus-w Examples of such memberships include NACUBO, COGR, Educause.

Organizational Unit Memberships	Dues and Memberships - Civic Organizations (510200) Dues and Memberships - Prof Organizations (510100)	These are of unique interest to individual departments of a University campus. Examples include NAEP.
Individual Memberships	Dues and Memberships - Civic Organizations (510200) Dues and Memberships - Prof Organizations (510100)	These are of particular interest to the research/focus of the individual employee. Examples include IALLT, ASTS, NCURA.

Political Action Committees related to memberships/dues payments	—	In some instances, societies, associations, similar organizations may establish separa Political Action Committees (PACs) to atte to influence legislation of interest to the organizations. **Voluntary PAC contribution:** As part of the membership or dues applica a voluntary contribution to the PAC is frequ requested. Under no circumstances will University funds be used for a voluntary contribution to a PAC. (Allowability: **No**) **Non-voluntary PAC contribution:** When a separate PAC does not exist, organizations are required to estimate (ma assumption or educated guess about) the amount of each base membership that is u for lobbying expenses. The estimate frequ is printed on the bottom of the invoice for membership dues. As long as the portion o base membership related to lobbying expe is not voluntary (i.e., the University must pa the full base membership to be a member) it is permissible to use University funds to for the full base membership. If the portion the base membership related to lobbying expenses is voluntary, then only the portio the membership related to non-lobbying expenses can be paid with University fund (Allowability: **Yes**)
Donations related to memberships/dues payments	—	In some cases, a portion of the fees for memberships or dues may be the equivale a donation to the organization. If the donat portion is voluntary, then the donation port must be excluded from the memberships/d fees paid with University funds, unless the specific donation has been approved in accordance with the APS Donations.
Moving Expenses		

Professional relocation services	Moving and Storage Services (540102)	**Moving Services Expenses:** To handle ta reporting on employee moving company payments, see Procurement Service Cente *How to Buy Storage and Moving Services* procedures [33]. **Moving Expense Reimbursements:** To handle tax reporting on house-hunting trips employee moving reimbursements, see Employee Services *Moving* [34] procedures. **Moving Offices or Labs:** For transportatio lab equipment, office furniture, and related University-owned items, contact campus Facilities department.
Office Decor		
Plants, artwork, and related decorative items	Operating Supplies (552601)	Common areas. Not allowable in personal offices.
Official Function Meals/Events		

An official function is a meeting, meal, or other event that is hosted by an organizational un guests/employees, and held for official University business. When food/beverage is include function:

- The food/beverage expense must be necessary (considered integral to the objectives
- The food/beverage expense must be reasonable (generally, meal costs should be cor diem meal rates).
- Requires officer approval at designated thresholds (over $125/person pre-tax/tip/fees is expected that, as stewards of university resources, employees should stay well belo Exception: Officer per-person approval is not applicable to Fundraising Events or CU-
- The purchase must comply with official function documentation and approval requirem

For the most part, official function meal expense documentation/approval is completed in th Expense System (Procurement Card/Travel Card transactions and reimbursements) or in C purchase orders (POs). The standalone Official Function form is required if a PO is being u function meal and that meal requires officer approval per the thresholds identified.

- Campuses/departments may establish expanded requirements for use of the Official F
- If an event with food/beverage has an admission/registration fee (e.g., fundraising eve conferences), the food/beverage is considered to be resold by the University and ther The organizational unit must notify the caterer/provider and ensure that sales tax is in

The following documentation must be provided for all official function food/beverage expen

- Business purpose of event
- Date/s of event
- Location of event
- Description of items being purchased
- List of names or description of attendees and their relationship to the University/event
- Itemized receipt and proof of payment

Approval by the organizational unit is always required. In addition:

- If the total cost of food/beverage, including tax/tip/fees, exceeds $10,000: approval by is also required.
- If the per-person cost of food/beverage exceeds $125 pre-tax/tip/fees, regardless of to the appropriate officer is also required (it is expected that, as stewards of University re stay well below this threshold).

Employee Recognition, Retirement, or Appreciation	Official Function (550100)	Held to acknowledge individuals or groups individuals for exceptional performance, or appreciate staff for their work (e.g., genera over the previous fiscal year or specifically certain project). • When considering activities (whether campus or off-campus), follow Event Activity Planning guidance from Unive Risk Management. Held to acknowledge individuals for their y of service (in periods of at least five years) for their retirement. Retirement functions (and in some cases, recognition/ appreciation functions) may in a limited number of family members for the individual/s being honored. Staff appreciation meals are infrequent offi functions hosted and attended by the head an organizational unit for the purpose of showing appreciation to staff member/s. Generally, such events should be associat with a specific performance trigger; they w not be expected to occur more often than quarterly.
Recruitment	—	See Recruiting Costs for Prospective Employees/Students, below.
External Function	Official Function (550100)	Hosted for community leaders, prominent visitors, legislators, leaders of educational/research programs. Note that University expenses related to functions hosted by external entities are considered donations/sponsorships as opp to “CU-hosted” official functions.

Student Function	Student Functions (550300)	Hosted for students and directly related to student/educational development. The maj of attendees at these events must be stude Such events might involve: • Functions for graduating classes and thei parents • Functions that are sponsored by the Offic Student Affairs • Functions for the purpose of recognizing promoting academic and leadership achievement, athletic achievement, schola or service • Functions that promote and create campu community and engagement *Not allowable:* Food for distribution in class professor/student meals or coffee.
Training Function/Formal Training Session	Official Function - Training (550400) or Official Function (550100)-training	Structured, organized learning program designed to impart specific knowledge, ski competencies to individuals. These functio have a predetermined agenda and training objectives and are led by a presenter who external to the unit. Agenda must be attach to the expense and attendees/presenter(s) must be identified.
Donor Cultivation, Solicitation, and Stewardship	Official Function (550100)	Centered around past or future donors and may or may not involve a donation solicitat

Fundraising Event	Fundraising Event (550100)	Event at which a required monetary payme attend or participate includes both a gift component (charitable contribution) and a gift component (goods/services are provid attendees). Examples include the collectio gifts or money through sale or auction, collection of registration or sponsorship fe with a promise of a tax deduction. Requires use of gift funds: Fund 34 SpeedTypes with a Gift Purpose Code 1 o designating a fundraising event. Advancem development funds (Fund 36) may also be Requires Fundraising Authorization form instead of Official Function form. Officer approval for per-person or total threshold not applicable. For additional procedural guidance, see Accounting Handbook Fundraising Events
CU-hosted conference (and other CU-sponsored events, other than Fundraising Events, where an entrance fee is charged)	Conference - CU Hosted (550200)	Auxiliary activity to conduct a formal meeti a number of people, primarily other than employees or associates, for discussion or consultation on a serious and identified top where admission is charged to those atten Unlike the admission fee for a fundraising event, the admission fee for a conference i intended to be tax-deductible, either in tota in part. Expenses shall generally be covered using auxiliary funds (Fund 20 or Fund 29 SpeedTypes) received through conference/event registration fees. May als use gift funds (Fund 34 SpeedTypes with a Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes inclu entertainment, donor cultivation, or person recruitment). May also use Sponsorships f external entities.

Internal Business Meetings: Business Meals and Light Snacks/Refreshments	If allowable: Official Function (550100)	Food/beverage is not typically allowable at normal workday functions/routine business operations, such as weekly/monthly office meetings, lab meetings, team meal where business happens to be discussed. In some cases, for the convenience of the and/or to support the business purpose of event, food and/or non-alcoholic beverage be purchased. For example: annual strateg meeting or critical meetings that must be h during normal meal times. In these cases, dollar limits should be tied local per diem rates.
Virtual Participation at an Event	—	When some or all participants are attendin virtually, no virtual attendees can be provid meal at the expense of the University.
Welcome/Departing (not retiring) Meals for Employees	—	Any meal provided to a new employee as a welcome to the start of their role at CU or v a new role/unit – or as a going-away event acknowledge their move to another CU/no office (excluding their retirement from CU).
Personal/Social Events	—	Gatherings such as birthday, anniversary, holiday, or other celebrations.
Political Expenses		
Cash or in-kind contributions to campaigns involving the nomination, retention, or election of any person to any public office, or to urge voters to vote in favor of or against a ballot initiative	—	See APS Federal Lobbying Activities APS State Lobbying Activities
Professional Development, Training, and Tuition		

Professional development activities that advance an employee's competence, skill, and eff with the goals of the University and of the program/unit to which the employee is assigned. required to attend a development program, the time spent in attendance shall be counted a full fees and related costs (materials, travel, per diem, etc.) shall be paid by the departmen documentation must be provided for professional development expenses:

- Business purpose of event, including description of event/activity
- Agenda or course syllabus, if relevant
- Date/s of event
- Location of event
- Itemized receipt and proof of payment

To qualify for reimbursement, allowable professional development activities must have prio appropriate department personnel.

Conferences, Seminars, Workshops, and Related Events	Registration Fees-Conference/Event (553000)	Conferences, seminars, and workshops all focus on learning and knowledge sharing b differ in format, audience size, and level of interaction. Conferences are large, formal gatherings with presentations and network opportunities. Seminars are smaller, more focused events with in-depth discussions a presentations. Workshops are hands-on, interactive sessions where participants lea practical skills.
Tuition and fees for degree-seeking courses at CU	—	This does not include professional certifica see Licenses and Certifications, above. CU tuition and fees are not eligible for dire payment or for employee reimbursement. S APS Tuition Assistance Benefit.
Tuition and fees for degree-seeking courses at other educational institutions	—	This does not include professional certifica see Licenses and Certifications, above. Tuition and fees at other institutions are no eligible for direct payment or for employee reimbursement and are considered the personal expense of the employee.

Recruiting Costs for Prospective Employees/Students

Recruitment Meal	Official Function (550100)-Recruitment *If alcohol provided:* Official Function with Alcohol (550102)-Recruitment	Held to enlist new employees (faculty, staf post/pre-doctorates) or student athletes. Employee recruitment meals may include f members of candidate/employees, based o level of position being recruited (e.g., recruitment for Chair or Dean). Student athlete recruitment meals may inc family members of candidate/employees b on situation. • The Official Function (OF) form must completed. • Requires officer approval at designate thresholds (total food/beverage cost o $10,000, or per-person food/beverage over $125/person pre-tax/tip/fees -- it expected that, as stewards of univers resources, employees continue to sta well below this per-person threshold). In addition, if alcohol provided: Alcohol expense requires use of gift funds (Fund 34 SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedTy restricted for purposes including entertainn donor cultivation, or personnel recruitment use of advancement/development funds (F 36). • Requires campus alcohol approval.
Recruitment Token Gift	Recognition Awards Non-Employees (550105)	When provided, emphasis should be on CU branded items (e.g., pens or notebooks, co cups, apparel) or small Colorado-local item

Recruitment Event	Official Function (550100)-Recruitment	Activity must be directly related to work position/field of study/reason for recruitme (exceptions may be authorized by the appropriate officer). For student athletes, athletic policies also a Reimbursements for family member/s of th recruit must be approved by the appropriat officer.
Reimbursements		
Reimbursement for personally paid expenses related to official University travel	—	See Procurement Service Center Procedu Statement Travel.
Reimbursement for personally paid expenses related to official University business	—	See Procurement Service Center Non-Purchase Order Payments.
Remote Work Equipment		

Computing equipment for remote workers	—	Computing equipment is typically purchase directly by the University under contract. Unit is responsible for tracking equipment University office space and external locatio Equipment must be returned upon termina of employment. See campus-specific processes: • CU Boulder: https://oit.colorado.edu/software-hardware/standard-computer-hardwa an... [36] • CU Denver | CU Anschutz: https://www.cuanschutz.edu/offices/o of-information-technology/tool... [37] • UCCS: https://oit.uccs.edu/services/personal computing-and-devices [38] • CU System: https://www.cu.edu/uis/policies-guidel [39]
Furniture, lamps/lighting, utilities, etc., for remote workers	—	—
Internet connections for personal location	—	Personal location is a place of residence owned, rented, or otherwise used by the employee. For internet-related expenses in travel stat see PSC Procedural Statement Travel.

Shipping equipment/supplies to personal locations	Federal Express (485118) Other Postage/Shipping Supplies (485101) Postage (485107) Shipping Services (485102)	Personal location is a place of residence owned, rented, or otherwise used by the employee. Employees are typically expected to come campus to pick up business equipment an supplies. Exception: If employee is fully re See campus procedures (if relevant): • UCCS: https://vcaf.uccs.edu/sites/default/files 05/Ship-to-Home%20Waiver%... [40]
Study Subject Payments		
Payments to individuals to participate in various types of studies	Study Subjects (495102)	See PSC Procedural Statement Study Sub Payments. Link to How to Pay Study Subje grid.
Tickets to Events		
Admission tickets to event, purchased by the University	Ticket Cost (552609)	Tickets for admission to events to promote educational, administrative, research, and functions, e.g., museum passes.
Complimentary tickets to university events, provided by the University	—	See FPS Complimentary Tickets and Rela Expenses for Employees and Non-Employ
Tips		

Tips on meal service related to Official Function / Business Meal	Part of classification of meal (under same expense type)	Maximum allowable amount is 20% of the bill (including tax, additional service charge fees, delivery charges, etc.). The decision to provide a tip should be ma the context of all charges included/represe in the final bill. When determining locations/suppliers for Official Functions, organizational units sho evaluate total costs in order to exercise go stewardship of CU funds.
Transportation-Related Expenses (not related to Travel Status)		
University-owned vehicle use (e.g., fleet, facilities)	Operating Supplies (552601)	See Administrative Policy Statement (APS Operation of University Vehicles
Commuting/parking expenses to primary work location	—	—
Speeding/parking violation tickets	—	—
Travel Expenses		
Lodging, meals, transportation, etc., in travel status	—	See PSC Procedural Statement Travel.
Uniforms, CU-Branded Clothing, and Regalia		

Uniforms	Uniforms (537604)	Provided by organizational unit: The unifor mandatory to wear at work. To meet this requirement, the clothing or uniform must n be suitable for taking the place of regular clothing (should not be considered street w Examples: Campus Police Officer uniform Facilities Management requirements; Medical/surgical wear such as surgical cap Protective work boots, e.g., specific to Fac teams, necessary for job duties; Research protective equipment (wet-suit, bee-keepin suit); Student-facing or other positions that need to be easily identified. Uniforms provided by the university will no reported as taxable wages when they are required as a condition of employment and not intended for personal use. Clothing tha distinctive in design, displays university identification, or is otherwise required to be worn only while performing job duties may treated as a non-taxable working condition fringe benefit, provided the organizational prohibits personal use. If clothing is suitable for ordinary street we and is not subject to restrictions limiting its to work-related activities, the value may be taxable and reportable as wages. Organizational units should consult campu fiscal compliance when determining the taxability of uniforms or work clothing. Whe reporting is required, the organizational un must submit the Recognition Reporting for Employee Services.

CU-Branded Clothing	Recognition Awards Employees (550106) Recognition Awards Non-Employees (550105) Participant Prizes (550108)	Provided by organizational unit for persona or for events; not required during course o Examples: Organizational unit provides the employees or students with a CU- or unit-branded T-shirt/hoodie/etc. for personal we as recognition. These are allowable as token gifts or a me of appreciation; see Finance Procedural Statement Recognition for threshold/report and other guidance.
Regalia (Robes, Cords, Caps, Stoles, etc.)	Operating Supplies (552601)	Reimbursement or direct payment of renta purchase costs is not allowable. Individual departments/campuses may hav procedures in place that make certain rega available (CU Boulder, CU Denver, CU Anschutz, UCCS).
U.S. Immigration-Related Costs including Visas (entry into U.S.)		
Fees for permits, documents, and medical tests/inoculations that are required for international students, employees, and official visitors to conduct necessary study or work at the University.	—	For international students and visitors: Documents must be reviewed by the appropriate campus ISSS (International Student and Scholar Services) office. CU Boulder and UCCS: contact CU Boulder's office at isss@colorado.edu [41]. CU Denver Anschutz: contact their ISSS office at isss@ucdenver.edu [42]. For international employees: Documents m be reviewed by the employment-based immigration team. Contact employment-based.immigration@ucdenve [43]. If approved, these are not processed as reimbursement or direct payment through See Employee Services (ES) Procedures Guide, section on Moving (Relocation).

Passports, visas, and related documents/materials needed when exiting the U.S. to enter a foreign country	—	For guidance on passports, visas, and rela documents/materials needed when exiting U.S. to enter a foreign country, see Procurement Service Center Procedural Statement Travel.

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Links
[1] https://www.cu.edu/finance-procedural-statement-business-expenses-be-effective-january-1-2027
[2] https://www.cu.edu/controller/procedures/finance-procedural-statements/finance-procedural-statement-sensitive-expenses [3] https://www.cu.edu/controller/procedures/finance-procedural-statements/finance-procedural-statement-business-expense [4] mailto:fiscalcompliance@colorado.edu
[5] mailto:FS-Compliance@ucdenver.edu [6] mailto:xherrera@uccs.edu [7] mailto:FSS@cu.edu
[8] https://www.cu.edu/controller/accounting-finance/chartfields-attributes [9] https://www.cu.edu/risk/events-alcohol [10] https://www.colorado.edu/compliance/policies/alcohol-service-campus [11] https://www.colorado.edu/eventsplanning/sites/default/files/2024-10/ALCOHOLflowchart%2020180314.pdf [12] https://www.cuanschutz.edu/offices/fiscal-compliance/resources/events-with-alcohol [13] https://vcaf.uccs.edu/sites/g/files/kjihxj1631/files/inline-files/2022-JAN-25_100-003%20Service%20and%20Use%20of%20Alcohol%20-%20APPROVED_0.pdf
[14] https://vcaf.uccs.edu/units/controllers-office/document-library/alcohol-authorization
[15] mailto:campus.accounting@colorado.edu [16] mailto:nmartin2@uccs.edu
[17] https://www.cu.edu/controller/procedures/accounting-handbook/gifts-kind [18] https://www.cu.edu/doc/form-pa-032221-restore-sponsor-refundsxlsx-1?download=true
[19] https://www.cu.edu/controller/procedures/finance-procedural-statements/recognition-grid
[20] https://www.cu.edu/controller/procedures/finance-procedural-statements/finance-procedural-statement-personal-technology [21] https://www.cu.edu/ope/aps/4027 [22] mailto:salestax@colorado.edu
[23] http://www.cuanschutz.edu/offices/fiscal-compliance/resources/sponsorships---donations
[24] mailto:acctfinc@uccs.edu [25] https://www.cu.edu/controller/procedures/accounting-handbook/sponsorships [26] https://www.cu.edu/psc-procedural-statement-travel
[27] https://www.cu.edu/psc/procurement/sourcing/commodity-listing
[28] https://www.ucdenver.edu/policies/home/6004
[29] https://nam02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.colorado.edu%2Fcontroller%2Fpolicies
financial-management%2520cash-control%2Fgift-cards&data=05%7C02%7Cnormandy.roden%40cu.edu%7Ca0c40bad66fe430d887008dea47cbbe5%7Ce889e
[30] https://www.cuanschutz.edu/offices/fiscal-compliance/resources/gift-cards
[31] https://vcaf.uccs.edu/units/controllers-office/gift-cards
[32] https://www.cu.edu/controller/procedures/finance-procedural-statements/finance-procedural-statement-gift-cards [33] https://www.cu.edu/psc/procurement/commodities/how-buy-moving-services
[34] https://www.cu.edu/employee-services/payroll/moving [35] https://www.cu.edu/docs/moving-expense-worksheets [36] https://oit.colorado.edu/software-hardware/standard-computer-hardware-and-software/acquire-software-hardware?utm_source=software-hardware/recommended-software-and-hardware-list/acquire-software-hardware&utm_campaign=redirect
[37] https://www.cuanschutz.edu/offices/office-of-information-technology/tools-services/computer-and-device-setup [38] https://oit.uccs.edu/services/personal-computing-and-devices
[39] https://www.cu.edu/uis/policies-guidelines [40] https://vcaf.uccs.edu/sites/default/files/2026-05/Ship-to-Home%20Waiver%20Request%20Form.pdf [41] mailto:isss@colorado.edu [42] mailto:isss@ucdenver.edu
[43] mailto:employment-based.immigration@ucdenver.edu