



Budgeting Academic Leaves of Absence

Scope

Business Practice Statement
Reason for Business Practice
Procedure to Address
Definitions

Scope

All Indiana University units with eligible academic employees.

Business Practice Statement

A faculty position eligible for a leave of absence with all required approvals will be budgeted at 100%.

Reason for Business Practice

To establish a uniform budgeting process for academic leaves of absence. Appropriate budgeting will enhance transparency of the budget by providing a more accurate accounting of faculty compensation obligation and minimize the amount of budgeted negative salary reserves related to academic leaves.

Procedure to Address

Faculty Leaves of Absence: Discontinue the practice of budgeting the Academic Leave of Absence in the CSF Codes field. The employee will be budgeted with the **FULL** compensation amount in the Request field. The leave of absence will be captured through the Leave of Absence eDoc, processed by the home department or the Academic Affairs Office, **after** the budget has loaded.

This negates the need for an offsetting negative salary reserve line. If an academic leave is a partial paid leave, the department will realize salary savings that can be utilized to backfill the position or in other areas throughout the fiscal year.

Definitions

Sabbatical: The sabbatical leave program is undertaken to provide time for scholarly research and travel incident thereto and to allow faculty members to keep abreast of developments in their fields of service to the University. Eligibility is one sabbatical leave during each period of seven years full-time service.

Phased Retirement: Phased Retirement is a valuable option for faculty who want to reduce their workload and ease into retirement.

Discretionary : A discretionary leave of absence is absence without pay, authorized in advance, for 30 or more calendar days and for up to one year.

Example: Budget Construction

DEL	*CHART	*ACCOUNT	SUB ACCOUNT	*OBJECT	SUB OBJECT	POSITION	V
█	NW  NORTHWEST	0660154 MODERN FOREIGN LANGUAGES	----	2000 ACAD SALARY	---	00006756 FACULTY/INSTRUCTOR	1

ROW OPERATION	AMOUNT	HOURLY RATE	MONTHS	PERCENT TIME
CSF:	81,300			100.00
Request:	82,519	0	10	100.00
Leave Request CSF: NONE No Leave	0			0.00
Total Intended:	0			

