

	UNIVERSITY OF DENVER POLICY MANUAL GAINSHARE	
<u>Responsible Department:</u> University Budget, Planning & Administration <u>Recommended By:</u> Provost and SVC for Business and Financial Affairs <u>Approved By:</u> Chancellor	<u>Policy Number</u> BUDG 2.20.010	<u>Effective Date</u> 1/28/2022

I. INTRODUCTION

- D.** The calculation of funds available for Gainshare will be determined from year-end results.
- E.** The monies due divisions for Gainshare will be held in separate Designated Fund accounts. Interest earned on the Designated Fund accounts will go into the University's general fund (Operating

4. Deans and other division heads will have wide latitude in determining how Gainshare funds will be deployed across and within the responsibility centers and/or departments and programs under their management. It is anticipated that spending decisions will strike some balance between supporting increased expense of expanded divisional needs and furthering divisional priorities and strategic plans.
- I. Operating units will be expected to utilize balances in Gainshare accounts to cover revenue shortfalls or expenditure overruns should they occur in subsequent years.
 - J. The Controller will review all of the Gainshare calculations and results with the Provost and Executive Vice Chancellor and Senior Vice Chancellor for Business and Financial Affairs for their approval before the divisions are notified of their Gainshare amounts.
 - K. Operating units must submit spending plans to the Provost and