A. Introduction

A significant number of gifts are received by the University of Colorado Denver (UC Denver) from The Children’s Hospital (TCH) to support the research efforts of faculty members who have appointments at UC Denver and also perform clinical activities at TCH. This policy and procedure provides information on mechanism for processing these gift funds. This policy and procedure is based on funding gift expenses on a monthly basis.

B. Policy Statement

The purpose of this policy is to document the policies and procedures to appropriately process and account for gifts from TCH.

C. Procedure

See the following Procedure Guidance for the internal procedures for gifts from TCH.
<table>
<thead>
<tr>
<th>Performed by:</th>
<th>Action:</th>
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<tbody>
<tr>
<td>TCH/Department of Pediatrics Responsible Person(s)</td>
<td>1. Submit appropriate gift program setup forms and complete the Statement of Responsibility Form for Gifts (Exhibit C) from UC Denver Fiscal Policy 4-14, with signature of responsible persons.</td>
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|                                      | 2. Review and approve gift program setup and Statement of Responsibility forms for creation of TCH gift programs.  
   3. Forward approved forms to the accountant responsible for the creation and administration of gift programs. |
| Grants and Contracts Pre Award Manager | 4. Create an initial TCH gift program clearing speed type to be used for the receipt and deposit of funds on a monthly basis from TCH.  
   5. Create appropriate gift programs in the PeopleSoft financial system.  
   6. Inform the appropriate Pediatrics/TCH personnel of gift program speed type creation.  
   7. Add all speed types created to the allocation tree that will be used in the month end allocation process to match revenues to expenses incurred during the month.  
   8. Generate an Access query on the second to last business day of each month to provide information for TCH of the amount of cash transfer needed to cover the expenses incurred during the previous month on TCH gift programs.  
   9. Provide query information to TCH for the transfer of funds. |
| Grants and Contracts Gift Program Accountant | 10. Complete an electronic transfer of funds based on the query information provided to TCH personnel. (TCH)  
   11. Complete a monthly review of all TCH gift program speed types to assess their expenditure status. (Pediatrics)  
   12. Provide PeopleSoft financial system summary and detailed transaction information to appropriate TCH personnel. (Pediatrics)  
   13. Inform UC Denver gift accountant of gift programs that have reached their expenditure limit so that these programs can be inactivated. (Pediatrics departmental administrator)  
   14. Inform Pediatric divisional administrators of gift programs that have been inactivated and any over expenditures that need to be transferred from TCH gift programs. (Pediatrics departmental administrator) |
| TCH/Department of Pediatrics Responsible Person(s) | 15. Inactivate gift programs that have reached their expenditure limit.  
   16. Modify the TCH gift program monthly allocation as appropriate. |
| Grants and Contracts Gift Program Accountant | 17. |