

## **GME Residency Expenditures 2024**

### **WVU School of Medicine Standards For All Residency and Fellowship Programs:**

Funding guidelines are for use of clinical revenues for these expenditures.

1. Resident discretionary accounts to be used for professional development activities will be set at a **maximum** of \$1500/resident/year for all residents.
  - a. Programs may adjust spending allowance by PG level as long as the total allocated by program does not exceed this amount.
2. Residents will be permitted to charge to their discretionary accounts including but not limited to the following expenses:
  - a. Books, electronic devices\*\*, travel to CME and specialty society meetings, USMLE or COMLEX Step 3, WV medical license or educational training permit, FSMB universal license application, specialty society dues, review courses for certifying exams.
  - b. Other included expenditures would be at the discretion of the program director who will determine if it is a legitimate educational or professional development expense.
3. Program costs NOT to be charged to resident discretionary accounts include:
  - a. meals on call;
  - b. in-training examinations;
  - c. radiation protection equipment;
  - d. costs related to travel, housing and tuition for required curriculum elements not offered by the primary teaching hospital or sponsoring institution;
  - e. recruitment costs;
  - f. graduation gifts which must be limited to \$25/person
  - g. graduation dinners or celebrations limited to \$25/person for cost of celebrations/dinners. ++
  - h. refreshments provided at major department conferences including but not limited to Grand Rounds and Journal Clubs.
4. Budget items other than recruitment expenditures, professional development allowance, awards and recognitions, such as refreshments provided at daily or routine resident didactic conferences, should not be funded by institutional clinical revenue. A separate funding source needs to be identified and approved by the dean's office finance unit.
5. Annual budgeted recruitment expenses must be limited to \$1200 per position being filled for a core program, and \$600 per position being filled for a fellowship or a program of two years or less in length.
6. Program directors should be involved with the annual program expense budgeting process (which occurs June and July) working collaboratively with their department chair and department administrator.
7. Additional expenditures required as part of ACGME accreditation should be submitted by the department administrator to be reviewed by central GME administration. After review, these additional items will be sent to the UHA budget team for final approval.

Common additional expenditures include:

- a. In-training exams
- b. Off-site rotation funding
- c. Special program application and accreditation fees
- d. Program-specific required courses and equipment

Any additional expense not outlined in this policy is subject to review and approval from central GME administration and the UHA budget team. All requests must be submitted before the July 31<sup>st</sup> deadline.

++ - See attached Appendix A below

\*\* - Programs may purchase the following for residents: tablets, computers, or other technology devices from the annual discretionary funds. The amount spent on such devices will be reported as taxable income for the resident. Residents may use these outside of work and can take the device(s) when they leave the program. See attached Appendix B (from the HSC Shared Services Assistant Director for Financial Transactions) below.

If work based laptops or electronic tablets are purchased, the resident must sign an agreement that they will use it within the institutional guidelines. These will not be reported as taxable income for the resident and are to be returned when the resident leaves the Program.

## **GME Expenditure – Appendix A**

### **Guidelines for Graduation Recognition Celebrations**

#### **Overall guidelines**

WVU Medicine and the School of Medicine support reward and recognition events including those that recognize the graduation of residents and fellows who are graduates of our sponsored programs. The organizations strive to allow reasonable flexibility to each department on how it celebrates these events while maintaining equity/fairness between programs, adherence to ethical practices, and compliance with IRS guidelines.

WVU Medicine budgeted funds: WVU Medicine will budget up to \$25 per person for GME graduation events for the resident/fellows in the program, significant others of the graduating resident/fellow, faculty members and support staff directly involved in the GME program. Departments have reasonable flexibility on how to expend these pooled funds such as spending less per invitee in order to be more inclusive and expansive with the invitation list.

Supplemental funds and limits:

These additional sources may supplement the resident graduation celebration budget for up to \$50 per person.

Institutional funds: Departments may choose to supplement the WVU Medicine budgeted funds with either:

1. Appropriate WVU Foundation funds, or
2. Chair Discretionary funds generated from clinical activity.

Industry sponsors: Industry sometimes wishes to help sponsor events related to education such as graduation. Per institutional policy, all industry sponsors may make unrestricted contributions to the School of Medicine through the WVU Foundation. These funds may be applied as above with the same limits per person. Please refer to the policy on relationships with industry for more guidance.

Personal contributions: Departments wishing to hold events or provide gifts beyond the \$50/person pooled limit should do so based on personal contributions. These should not be processed through the WVU Foundation.

There are tax implications for gifts worth more than \$100. These should not be purchased or processed through any organization account.

PURCHASING DEVICES WITH PROFESSIONAL DEVELOPMENT FUNDS

Bring Your Own Device's (BYOD's) being purchased, using PDF/CME funds, will not be onboarded or managed by HSC IT (see below). That being said, all laptops/smartphones/iPads/tablets still must follow the State/WVU purchasing policies, including getting IT approval and purchasing through Mountaineer Marketplace (MMP), since you are using State funding. (IT approval is NOT required for requisitions in MMP meeting the following criteria:

- Item(s) in the cart that says "ITS Recommended" or "WVU Recommended" in the item description
- Small dollar item(s) like: monitors, webcams, speakers, carrying cases, cable, keyboards and mice.
- Apple Catalog - MAC and iPads

**Please note: If IT approval is necessary, it is imperative that when requesting IT approval that you advise IT you will be using PDF/CME funds and the device will be BYOD. Otherwise, the device will be WVU owned.**

When you submit a BYOD purchase in MMP, it can be shipped to the department, instead of being shipped to the HSC Helpdesk. We still need to continue to identify/track these purchases.

When placing the order in MMP, you need to name the cart with the end user's last name and CME or PDF. So, if I was purchasing a BYOD, using CME funds, I would put **Murphy CME as the Cart Name** on the requisition.

- **PLEASE NOTE: Devices MUST be identified as BYOD at the time of purchase. Reversal to BYOD after the device is purchased, and encrypted, WILL NOT be permitted.**

In the case of smartphones & accessories, these should be purchased through USCellular. USCellular is not a catalog supplier in MMP, therefore, these should be purchased with a State/WVU PCard, to receive the WVU contract rates. If you do not have a State/WVU PCard, WVU Shared Services – HSC can assist you with the purchase.

**Professional Development / CME Funds:**

- Please be advised that personally owned devices such as laptops/smartphones/iPads/tablets, including those purchased with professional development funds, cannot be used to store PHI, FERPA, and other confidential information and cannot be connected to the HSC's internal network (HS domain). Due to software licensing restrictions and related liability considerations, HSC Help Desk support for personally owned devices will be a best effort and support restricted to email setup, two-factor authentication setup, Wi-Fi connectivity and Citrix software installation assistance only.
- Upon completion of each Professional Development/CME funded order placed through Mountaineer MarketPlace, it is the responsibility of the Department to report the device value, date of purchase, employee's name and employee number to WVU Tax Services. Devices purchased for personal use are taxable and must be included as a taxable fringe benefit in the employee's wages. Please email WVU Tax Services with the above information at: [tax@mail.wvu.edu](mailto:tax@mail.wvu.edu).