

## Graduate Medical Education (GME) Residency Expenditures

### WVU School of Medicine Standards For All Programs:

Funding guidelines are for use of clinical revenues for these expenditures. If a separate non-clinical course can be identified it should be reviewed and approved by the dean's office finance unit prior to implementation.

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. travel to meetings to present scholarly work;
  - c. in-training examinations;
  - d. radiation protection equipment;
  - e. costs related to travel, housing and tuition for required curriculum elements not offered by the primary teaching hospital or sponsoring institution;
  - f. recruitment costs;
  - g. graduation gifts which must be limited to \$25/person
  - h. graduation dinners or celebrations limited to \$25/person for cost of celebrations/dinners. ++
  - i. 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 working collaboratively with their department chair and department administrator.
7. Expenditures required as part of ACGME accreditation should be validated by the DIO. Identification of funding should be done in collaboration between the department administrator and the finance unit of the Dean's office.

++ - See attached appendix A

**\*\* - Programs may purchase 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.**

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

Revised: 2019

## **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 inclusion 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.