ALLOWABLE EXPENDITURES FOR GRADUATE MEDICAL EDUCATION EDUCATIONAL SUPPORT FUNDS FOR RESIDENTS AND FELLOWS	PENNSTATE HERSHEY Milton S. Hershey Medical Center
Effective: December 2011	

PURPOSE

To define allowable expenditures related to Graduate Medical Education-Educational Support Funds (expense account 690240) for residents and fellows.

DEFINITION

Graduate Medical Education Educational Support Funds (GME ESF) is a specific form of financial support to help residents and fellows learn about new & developing areas of their field. This includes activities such as professional conferences, written publications, online programs, and other media forms.

PROCEDURE

1. During the annual budget process GME ESF funds are approved for each applicable training program.
2. Allowable GME ESF Fund expenditures for residents and fellows include:
    - Professional conferences and related travel expenses
    - Medical books, Professional literature, Medical journals/magazine subscriptions (including electronic books and subscriptions)
    - Professional licensing exam fees
    - Individual membership dues and fees to Professional Organizations/Societies, if the Penn State Hershey Medical Center does not pay separate organizational membership dues to the same Professional Organization/Society.
    - Personal use items related to medical education or patient care activities (e.g., iPads or a tablet device that is for personal use, and that will be owned by the purchaser). The following rules/regulations apply:
        - The reimbursement will be reported as income to the resident/fellow and they will pay personal income tax on the item (as required by law). They will be reimbursed in their paycheck and applicable taxes will be deducted. The device is a "common or listed property" personal device, as classified by the IRS. Their W2 will reflect the reimbursement at the end of the year.

- Residents must have money in their current year CME/ESF/book fund account to purchase the tablet. The resident may use part of their ESF fund to buy the tablet - and be reimbursed for only a part of the device. For example, if they purchase a higher-end tablet for $799 but only have $300 in their account, they may be reimbursed for the $300.
- Residents are not required to purchase any particular type of tablet, nor are they required to purchase a tablet at all.
- The tablet will belong to the resident. If the resident loses the tablet there will be no further reimbursement. Also, residents will be liable for any protected or sensitive information that is stored on the tablet. The best advice is to not store ANY such information on the personal tablet.
- Permission for such purchases must be approved by the resident's Program Director and the appropriate forms submitted to the GME Office. (The resident must show a proof of purchase receipt.)

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3. Departments/Employees must follow established Accounts Payable policies & procedures for payment/reimbursement of GME ESF allowable expenditures. Please reference these policies and procedures at: Accounts Payable Policies.

PERSON RESPONSIBLE FOR REVIEW OF POLICY: GMEC

Reviewed: 12/11
Revised: 12/11

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