General Allocation (GA)

Policy Statement

The Yale School of Medicine (YSM) General Allocation (GA) is support provided from the Dean for clinical departments, basic science departments, Interdisciplinary Units, Molecular Biophysics & Biochemistry (MB&B) and Yale School of Public Health (YSPH) in support of their research efforts and administration activities. While support is allocated based on specific metrics and intended to support specific aims, departments are free to use these funds as they see fit. The GA is broken down into two major components—(I) Clinical Departments and (II) Basic Science Departments—which have their own unique calculations.

I. GA Component - Clinical Departments

A. Clinical GA: support provided by the YSM Dean to the clinical departments (excluding Genetics) and is composed of the following components:
   1. A base allocation of $100,000
   2. A return on Dean’s office assessments from the most recent closed fiscal year calculated as 9.1% of the following assessments:

   Table 1: Dean’s Office Assessments

<table>
<thead>
<tr>
<th>Assessment Category</th>
<th>Associated Ledger Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>G&amp;C Indirects</td>
<td>91017: F&amp;A Indirect Costs</td>
</tr>
<tr>
<td>Clinical</td>
<td>91026: Plan Unit Level - Clinical Other</td>
</tr>
<tr>
<td></td>
<td>91030: Plan Unit Level - Dean’s Patient Care Adjustment</td>
</tr>
<tr>
<td></td>
<td>91031: Plan Unit Level - Dean’s Patient Care</td>
</tr>
<tr>
<td>YNHH Overhead</td>
<td>[Comes Directly to the Dean’s Office]</td>
</tr>
</tbody>
</table>
3. A fixed MD teaching allocation – removed in FY 2023 and replaced with direct funding of faculty with defined Undergraduate Medical Education (UME) roles
4. Research faculty salary support (the only component updated in the Fall) is calculated as each clinical department’s F&A ÷ total F&A for clinical departments × the general allocation pool, which is currently $1,660,000 (background info contained here: 5.24.17 Research Faculty Salary Support.pptx)
5. Any discretionary allocation approved by the Dean

B. **Deliverables for the Clinical Department GA**: include the budget GA calculation for next fiscal year and a fall update (where the research faculty salary support component is updated)

1. **Budget GA Calculation Process:**
   - **Timeline: Late November**
   - **Deadline: In time for departments to create their budget for the next fiscal year**
     i. Run a report to get the relevant Dean’s office assessment overhead for the clinical departments as outlined in Table 1. (Please note that information on YNHH Overhead is currently provided to us by Carrie Capezzone.)
     ii. Calculate 9.1% of the above overhead for each department based on the most recent closed fiscal year.
     iii. MD Teaching and Graduate Student Support are held consistent with previous fiscal years. Make no changes here without guidance from the Dean’s Office.
     iv. Update the GA calculation, including relevant discretionary amounts.
     v. Update the department summary files and email to the department chairs and lead admins. No department feedback is required.
     vi. Give total GA Calculation to Deputy Dean (DD) for Finance and Administration for review and approval. The DD normally reviews with Dean’s working committee.

2. **Fall Update Process:**
   - **Timeline: Mid-September**
   - **Deadline: Prior to the end of September**
     i. Get F&A from the recently closed fiscal year for all the clinical departments (LA=91017), and calculate their percent of the total F&A for all those departments to distribute the $1.66M by their percentage of F&A.
     ii. Update the department summary files. No other component besides the research faculty salary support component changes during the fall update.
     iii. Email department files to the lead admin for review. No department feedback is required.
iv. Email final documents to YSM Controller’s Office, (David.crockett@yale.edu; Financial Analyst) so payments can be scheduled for September closing.

II. GA Component: Basic Science Departments

A. Basic Science GA: support provided to the basic science departments (including Genetics) based on the methodology outlined in the following document: 2020 BS GA_Allocation_Methodology.docx

B. Deliverables for the Basic Science Department GA: include the Budget GA calculation for the next fiscal year and a Fall Update which aims to reflect the most recent status of recruitments, promotions, merit increases, departures, etc. based on Workday’s data, on the stipulations of hiring letters, whether recruits are on dowry, and on departmental feedback.

1. Budget GA Calculation Process:
   - Timeline: Late November
   - Deadline: In time for departments to create their budget for the next fiscal year
     i. Create file for next budget cycle with budget parameter merit increases to the salary and keep all the other components at the current calculated levels. When the next year actual starts, they all get updated with new numbers in September.
     ii. Update the GA calculation worksheet with the amounts by department.
     iii. Give total GA calculation schedule to Deputy Dean for Finance and Administration for review and approval. The DD normally reviews with Dean’s working group.
     iv. Once GA are reviewed and approved, update individual department summary worksheets and send to the department chair and lead administrator in January (prior to the upcoming budget submission deadline).
     v. Send the department summary file and the detailed faculty salary file to basic science dept lead administrator for review and approval. This is done to capture possible promotions that might not have been completed yet and new faculty arrivals.

2. Fall Update Process:
   - Timeline: Mid-September
   - Deadline: Prior to the end of September
     i. Update all the salaries and other components of the GA with current fiscal year salary and faculty ranks, along with lead administrator’s current fiscal year salary levels.
     ii. Update individual files for each department and give them to the lead administrators for review and approval.
     iii. Email final documents to YSM Controller’s Office, (David.crockett@yale.edu; Financial Analyst) so payments can be scheduled for September closing.

III. Interdisciplinary Units
A. **Interdisciplinary Units GA**: These units have a set GA allocation amount which is based on what is required to provide administrative and specific aims (seminars, etc.) support to the unit and set by the Dean’s Office. They should not overspend this amount.

B. **Deliverables for the Interdisciplinary Units GA**
   1. **Budget GA Calculation Process**:  
      - **Timeline: November**  
      - **Deadline: In time for units to create their budget for the next fiscal year**
        - i. Give total GA calculation schedule to Deputy Dean for Finance and Administration for review and approval. The DD normally reviews with Dean’s working group.
        - ii. Once GA amounts are reviewed and approved, email Unit Director and lead administrator in January (prior to the upcoming budget submission deadline).

   2. **Fall Update Process**: No updates are done unless Dean or Deputy Dean’s indicate that there should be changes.  
      - **Timeline: Mid-September**  
      - **Deadline: Prior to the end of September**

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IV. **Molecular Biophysics & Biochemistry (MB&B)**

A. **MB&B GA**: This department is a mix of FAS and YSM faculty based on where the Principal Investigator’s (PI) lab is located. Their GA allocation is based upon the Net Operating Results in YD000002. YSM pays 25% of that amount to the department on Ledger Account 51024 and FAS pays the remaining 75% to the department on Ledger Account 92001.

B. **Deliverables for MB&B GA**
   1. **Budget GA Calculation Process**: Need to provide FAS representatives (currently Phil Bujalski, Philip.bujalski@yale.edu, Portfolio Owner for FAS Business Operations) the 75% amount of the departmental submitted GA allocation during the budget process  
      - **Timeline: February**  
      - **Deadline: Amount is based on MB&B’s budget submission**

   2. **Fiscal Year Updates**: Budget amount gets paid to MB&B monthly and gets trued-up at year-end close.  
      - **Timeline: Quarterly**  
      - **Deadline: Fiscal year-end**
V. Yale School of Public Health (YSPH)

A. YSPH GA: The GA allocation is based on a 9.1% return on specific ledger accounts (currently excludes gifts), along with a calculation of their payment to YSM central for their share of the University Services Assessment and their space costs (provided by Jess Caponigro, Associate Director of Costing in YSM Associate Controller’s Office, Jessica.caponigro@yale.edu).

B. Deliverables for YSPH GA
1. Budget GA Calculation Process:
   - Timeline: November
   - Deadline: In time for department to create their budget for the next fiscal year
   i. Run a report to get the relevant dean’s office assessment overhead as outlined in Table 2.

<table>
<thead>
<tr>
<th>Associated Ledger Accounts</th>
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<tbody>
<tr>
<td>91017: F&amp;A Indirect Costs</td>
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<tr>
<td>91026: Assessment Expense-Plan Unit Level - Clinical Other</td>
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<tr>
<td>91027: Assessment Expense-Plan Unit Level - Non-Clinical</td>
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<tr>
<td>91037: Assessment Expense-Plan Unit Level - Contractual Services</td>
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<tr>
<td>91044: Assessment Expense-Plan Unit Level - Rebates</td>
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</tbody>
</table>

   ii. Calculate 9.1% of the above overhead for the department based on the most recent closed fiscal year.
   iii. Obtain the US and space payment amounts for YSM central costing unit (currently Jess Caponigro).
   iv. Give the GA allocation schedule to department lead administrator for review and approval.
   v. This GA allocation does not get updated again until the next budget cycle.

Related Information

Basic Science GA Allocation Methodology – FY2023

GA funds will be allocated to basic science departments based on uniform principles, and departments will then be free to determine how these funds should best be used to support their educational and research missions.

General Goals of the GA Allocation
- Provide salary support for traditional track faculty members to cover teaching, grant writing, university service, and other activities not appropriate for externally funded effort.
- Avoid fluctuations in business office and support staff as grants come and go.
- Provide funding for some items unallowed on grants (e.g. IT charges, computer purchases).
- Provide a level of funding that chairs can count on as traditional track faculty members are added.
• Provide an opportunity for departments to build reserves from funds that are not needed in a given year.

**Components of the GA Allocation**

**Faculty Salary Support**
- **Pre-Tenured** - 50% salary support for each traditional track faculty member with a primary appointment in the department, except as described below.
- **Tenured** - 30% salary support for each traditional track faculty member with a primary appointment in the department, except as described below.

As is current practice, faculty size will be managed via the RFP process and annual departmental planning meetings. The GA calculation will be based on actual salaries except in the case of clinicians appointed in basic science departments, where the calculation will be based on the percent of time spent on educational and research activities.

- **Endowed Professors** - Included in calculations as 0.5 FTE with 12.5% salary support
- **HHMI Faculty** - No GA salary support.
- **Newly-hired Faculty** – No GA salary support during the start-up period (typically three years); instead, salary is covered by dowry funds during this period.
- **Faculty in the Investigator and Clinician-Educator Tracks** – Faculty in these tracks who are involved in education may be included in the calculation of salary support with the approval of the Deputy Dean for Scientific Affairs (Basic Science Departments).
- **Faculty at the Pierce Laboratory** – Not included in any part of the GA calculation.
- **Faculty in Phased Retirement Program** – included in the GA calculation.

**Staff Support**
- One business manager (salary plus fringe, split between the department and the School)
- One FTE for the Chair
- One FTE for business office support
- 0.5 FTE for every ladder faculty member, including endowed professors but not including HHMI faculty. *Assumes 0.25 FTE for secretarial support and 0.25 FTE for business office/general administrative office support.*
- 0.25 FTE for each HHMI-paid faculty member *(assumes that secretarial support is provided by HHMI)*
- Graduate program support based on the number of graduate students.
  - 0-9 students = 0 FTE
  - 10-20 students = 0.25 FTE
  - 21-49 students = 0.50 FTE
  - 50 + students = 1 FTE

**Computer Support**
- One new computer at $2,000 every four years for each ladder faculty member, including endowed professors and HHMI faculty.
- One new computer at $2,000 every four years for the business manager and the number of business office/administrative support staff FTEs calculated in the model
- $42.10 per month (FY23 bundle rate) to cover IT support for each ladder faculty member, including endowed professors and HHMI faculty.
• Non-personnel Support
  Intended to cover non-salary administrative expenses that are not covered by grants: business meals, entertainment, food and beverage, catering; seminars and conferences; ITS, telephones, and data processing; photocopying, printing, postage; dues and memberships; general office supplies, etc.
  - $3,000 for each FTE in the model, including faculty (except HHMI faculty) and staff.
  - 3.00% of indirects are returned to department to cover administrative costs related to FTEs on grants.

Take-away message
While the formula drives the GA allocation, it does not drive the use of GA funds. Departments are free to allocate these funds based on their individual needs. The model affords the opportunity for Basic Science departments to build reserves for investment in new opportunities and to cover gaps in funding.

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<tr>
<th>Contacts</th>
<th>Title or Department</th>
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<tbody>
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Revision History  1/27/2021; 5/13/2021; 10/12/2022

Form and Exhibits