

Damian Marheka/The Stanford Daily

Research vessel? The yacht Victoria, worth \$1.2 million, whose depreciation was charged to research overhead by Stanford University.

Stanford Sails Into a Storm

It was a small mistake, says Stanford University assistant controller Janet Sweet, when you consider the magnitude of accounting that a university must do. But it was an embarrassing one: The depreciation of Stanford's \$1.2-million yacht, *Victoria*—received as a gift in 1987 and used by members of the Stanford Sailing Association—was mistakenly charged to research overhead. Other embarrassing revelations, emerging from a congressional investigation of overhead charges at Stanford, were picked up by the national press: The government is paying 20% of such expenses as \$2500 to repair a grand piano, \$3000 for a cedar-lined closet, and \$2000 a month for flower arrangements at the home of Stanford president Donald Kennedy.

These press accounts failed, however, to explain the difference between these revelations. While the yacht charge is definitely not allowable by government overhead guidelines, the charges for the president's house are entirely legal—though perhaps unseemly. Representative John Dingell (D-MI) is interested in both. "Do we really want our taxpayer's dollars going to pay for a cedar closet in the president's house?" asks Dingell staffer Leila Kahn, adding that in the months to come Dingell's subcommittee on oversight and investigations will be looking not only for wrongdoing by universities, but also undue leniency in the government's guidelines on research overhead.

Stanford spokesman Larry Horton defends the charges that are permissible, pointing out, for example, that the president's house is owned by Stanford, not Kennedy. Research pays for a fraction of running the house, he

says, because some functions held there are research-related—such as dinners associated with science policy conferences. But he says Stanford may stop charging for some items that are "hard for people to understand."

The yacht incident is a different story. Assistant controller Sweet says that an accident of accounting caused the *Victoria* and more than \$800,000 worth of sailing and crew equipment acquired throughout the 1980s to be included in a pool of research-related gifts or purchases: things such as equipment and buildings whose depreciation Stanford routinely charges to government overhead. But Horton points out that this mistake resulted in \$184,286 in inap-

propriate charges, a mere 0.04% of the \$443 million in research overhead that Stanford charged to the government during the 8 years in which the unallowable charges were made. Furthermore, says Horton, when the error was first identified this fall, Stanford paid the money back.

But the repayment came only after an embarrassing sequence in which Horton first assured congressional investigators (on 25 October) that none of the yacht's costs were charged to the government—and then had to eat his words a month later. "Our assumption was that [athletic] equipment was charged to a series of accounts that couldn't in any way have gotten into the overhead," says Sweet. "We were incorrect in that assumption."

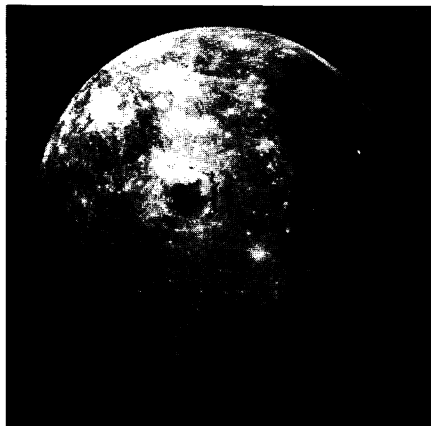
Sweet says such errors are random, and that there may be others, as yet undiscovered, favoring the government. But Dingell takes a darker view: While Stanford's mischarging of \$184,286 "may seem insignificant," Dingell wrote in a 4 December letter to the Defense Contract Audit Agency, which audits university overhead charges, "it calls into question the charging procedures. Clearly at this time Stanford does not even know what is being charged to the government until the government identifies the mischarges on an item-by-item basis. A serious audit...may very well reveal a series of excesses."

Despite such dire suspicions, Dingell staffer Kahn says the investigators have found no other clearly unallowable charges. But the Dingell committee's investigation isn't over. Nor is bad publicity likely to abate soon: The ABC news show "20/20" has been in touch, and as *Science* went to press, its reporters were gumshoeing around the Stanford campus.

■ MARCIA BARINAGA

A Rare View of the Moon

The Galileo spacecraft returned this side view of the moon after whizzing just 1000 kilometers above the southwestern Atlantic on 8 December. The swing by its home planet 14 months after launch was primarily a chance to pick up some more speed as Galileo ricochets about the solar system on its way to Jupiter. But team members took the opportunity to turn the latest in spacecraft instrumentation on Earth and its moon.



Earth-bound views of the moon do not range beyond the dark maria of Oceanus Procellarum on the right or Mare Orientale in the center. From its vantage point, Galileo could view the bright far-side highlands on the left that have not been scanned with modern instruments, such as Galileo's multispectral imaging system. Researchers will more precisely determine the composition of the far side by comparing Galileo images with those of the near side where Apollo astronauts collected samples. Next on Galileo's itinerary: the first flyby of an asteroid, called Gaspra, next October.

■ RICHARD KERR