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Control by Accountants

Science is coming more and more under the influence of accountants. Here are some examples:

1) The *Administration of Government Supported Research at Universities*, a compilation of much information on federal grant programs and many recommendations on the management of grants, was written by the Bureau of the Budget. One of the principal spokesmen for universities was the National Association of College and University Business Officers.

2) The Department of Health, Education, and Welfare has recently appointed a Grant Administration Advisory Committee, a majority of whose members occupy positions of financial and administrative, rather than research or educational, responsibility.

3) The Department of Health, Education, and Welfare has announced the availability of a pamphlet of instructions, *Time or Effort Reporting*, to aid universities and other grant recipients in complying with the requirements of Bureau of the Budget *Circular A-21*, the controlling document on financial records of government grants to universities.

4) National Science Foundation auditors are in some cases extending the principle of time or effort reporting, which now applies widely to staff members working directly on project activities, to others who are only indirectly involved. In other cases, NSF requires separation of those expenses of a project the NSF auditors classify as "off-site" from those expenses of the same project they classify as "on-site," so that indirect charges can be paid at different rates on the two categories.

5) Additional accounting records will have to be kept by universities and scientific associations if the Internal Revenue Service succeeds in imposing a proposed regulation (*Science*, 21 April) whereby nonprofit organizations would be taxed on the advertising income of scientific (and other) journals they publish.

Records must be kept; government funds must be accounted for; carelessness in grant administration and the use of public funds cannot be condoned. It is therefore necessary to have close understanding between the auditors and accountants in government agencies and the administrative and business staffs of their grantees. Nevertheless, the original purposes of the federal grant programs are endangered by having too many of the rules written by accountants. Although scientists and accountants, in and out of government, are aware of the other's point of view, they consider scientific activities and the grants that support them from fundamentally different vantage points. The scientific interest is primarily in the purposes for which funds are granted and in the accomplishments made possible by grants. The accounting interest is primarily in seeing that the accounts balance accurately and that there is a proper piece of paper on file to justify each expense item. The danger of having too many of the rules written by accountants is the obvious one that the form will be given more weight than the substance. Accountants, however, are not solely responsible for this situation; they have been filling a gap the scientists have allowed to develop.

Twenty or more universities in the United States are now developing programs of research and study on "science and government" or "science and society." Most seem to be concentrating on political theory, political science, congressional responsibility, social philosophy, or kindred matters. It may seem cynical, but it is realistic to suggest that it would be timely for at least one of these universities to study the effects on science of current accounting practices.—DAEL WOLFLE