



Chem!stry

Name: ()

Class:

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Case #6: A Valid Purchase?

As a student, you are on a very limited personal budget, but your research group has a very large budget for supplies. Next semester you will be taking a course in which a graphics calculator will be required. These calculators are quite expensive and it will be difficult for you to find that much extra money in your budget. While discussing the problem over lunch, a fellow student suggests that you charge the calculator to your supervisor's research grant. "Dr. Harrison will never notice such a small amount of money. We spend that much on solvents every week. Besides, you probably *will* also use it in your research from time-to-time." Should you take this advice?

Taken from Kovac, J. (2004). *The Ethical Chemist: Professionalism and Ethics in Science*.

New Jersey: Pearson Prentice Hall. ISBN: 0-13-141132-2

Commentary: A Valid Purchase

This case raises the question of the proper use of research funds. Grants are usually awarded for quite specific purposes, and the expenditures are audited. Because academic research is quite free ranging, all “reasonable” expenditures are allowed. The question, of course, is, “What is reasonable?” In this case the calculator can probably be justified as a research project expense because the student is likely to use it for some research related work, but its primary purpose, at least initially, will be to perform coursework. In addition, the student will treat the calculator as a personal possession, not as equipment belonging to the research group. When the student leaves the research group, she will probably take the calculator, not leave it behind for others to use.

Since it is a relatively small purchase, it will probably not be noticed by the bookkeeper. Therefore it really is a personal moral question for the student and for the research supervisor, who is ordinarily required to approve all purchases made on a grant. Technically, all purchases made with research grant funds are the property of the institution that accepts the grant. Practically, many small things, such as office supplies, effectively become personal property. Some, such as paper and pens, are used-up. Others, staplers, scissors and such, are not worth worrying about. But where should the line be drawn? Taking a laptop computer purchased with grant funds would probably be viewed as theft. Is a \$150 calculator in the same category?

It is best for those who manage research funds to set strict guidelines for their use. But, if the guidelines are not clear, the student should certainly ask their research supervisor for permission before making any questionable purchase.