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## The bean counters and the residents

Just before the start of the residency year in July, a long-standing resistance to the introduction of tuition fees in residency came to a head when Toronto interns refused to pay the newly levied fee of \$1950. The university maintained that the fee was justified. Physician associations such as PAIRO, the Ontario Medical Association and the CMA, all of whom have been dealing with this issue since 1995, supported the residents' cause. In the end, Ontario's Ministry of Health agreed to cover the amount of the tuition fees, at least for this year. On other pages (478 and 479) we review the situation across Canada and at the U of T.

At the U of T, tuition fees represented almost 22% of the \$1 billion in revenue reported for fiscal year 1998. Charges to medical residents would have brought the university \$411 450 the first year and, when implemented across all residency years, 4 to 5 times that amount. We presume that these funds would be transferred to the Faculty of Medicine.

Why do medical schools need more money? Despite record endowments, contributions from government have fallen steadily. In fiscal year 1998 the U of T received \$450 million from government (46% of total revenue), compared with \$479 million in fiscal year 1997 (52% of revenue). In addition, teaching hospitals have come under increased fiscal scrutiny. Their costs per patient day, higher than in nonteaching hospitals, are increasingly difficult to justify and maintain. Government funding for all hospitals has declined substantially. Faculty must rely to a greater extent on clinical income, which itself is getting harder to come by. Shrinking government support for higher education and health care has meant cutting back on programs, shifting the burden of education to students, and reducing faculty and faculty income.

There have been legitimate attempts to rationalize the distribution of ever-

scarcer resources. In the process, the bean counters — perhaps reluctantly — have arrived on the wards. Of course, it is easier for accountants to track costs when the product is something solid like a rubber tire or a pineapple. Education is far more difficult to reckon. The department of medicine at Columbia-Presbyterian Medical Center in New York attempted to quantify teaching and financial compensation by asking its faculty to describe their teaching activities.<sup>1</sup> During a 1-year period (1992/93) the 188 full-time faculty spent 46 086 hours (average 245 hours per person per year) teaching residents and medical students. Almost 30% of instruction was provided by attending physicians on a ward. Most (74%) of the compensation for full-time faculty members came from clinical earnings; only 1% was derived from payments by the medical school for teaching and administration. Such reports undoubtedly underestimate the time spent with residents and students. Moreover — and adding to the accounting complexity — faculty also learn from residents and students, and all benefit from the prestige that comes with their appointments. We are unaware of any published attempts to create a similar accounting of residents' contributions to teaching.

In the end the U of T task force struck to resolve the tuition controversy will have to count some of their pineapples. But the solution will not be found, to any important extent, through accounting. Teaching and learning provide intangible rewards that are not easily converted into dollars. Teaching in medicine must remain both a privilege and a duty, both for faculty and for residents.

### Reference

1. Shea S, Nickerson KG, Tenenbaum J, Morris TQ, Rabinowitz D, O'Donnell K, et al. Compensation to a department of medicine and its faculty members for the teaching of medical students and house staff. *N Engl J Med* 1996;334: 162-7.