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SMITHSONIAN INSTITUTION  
FOREIGN CURRENCY PROGRAM

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SUGGESTED GUIDELINES TO ACCOUNTING  
FOR  
SMITHSONIAN FOREIGN CURRENCY GRANTS

July 1, 1969

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## INTRODUCTION

1. The Smithsonian Foreign Currency Program (SFCP) awards grants in foreign currencies to United States institutions (grantee institutions) for the performance of basic research of interest to the Smithsonian in the so-called Public Law 480 "excess" currency countries. These are countries in which the United States owns foreign currencies derived from sales of surplus agricultural commodities which are in "excess" of the normal requirements of the United States as determined by the U.S. Treasury Department. Research supported with such foreign currency grants is generally conducted in the foreign countries under the direction of an agent of the grantee institution--generally referred to as the Principal Investigator--who is named in the grant. For administrative purposes a "Designated Representative" of the grantee institution is also named in the grant; he is the person authorized to draw grant funds from American embassies in the "excess" currency countries; he may or may not be the same person as the Principal Investigator.
2. These grants involve the use of public funds and thereby impose a responsibility on the recipients for accountability. The grant funds are drawn from the U.S. embassy in the host country

which is the custodian of the funds on behalf of the U. S. Treasury, but which is not otherwise staffed to assist grantees in the administration of their grants; administration of the grant and accountability for the funds is therefore the responsibility of the grantee institution, which must take special measures to insure that its responsibility is carried out, under the special conditions of working in the "excess" currency countries.

3. The actual legal requirements for the use of and accounting for SFCP grant funds are specified in the grantee institution's grant contract and in a document appended to it -- "Administration of Smithsonian Institution Foreign Currency Grants ("Boilerplate")." The present document -- "Suggested Guidelines to Accounting for Smithsonian Foreign Currency Grants" -- has been prepared to aid grantee institutions in establishing the "normally accepted accounting standards" which the former document requires of SFCP grantees performing field work in one of the "excess" currency countries. Often the grantee institution and/or the Principal Investigator will use a different accounting system than the one outlined here or will want more precise control and more detailed record keeping and support than is suggested here -- this to be encouraged. In certain cases, the grantee institution may wish to have assistance in administering grant funds from local accounting firms, in the "excess" currency countries; the costs of employing such firms are allowable under SFCP grants. Since the grantee institution is

obliged to certify as to the proper use of grant funds in its final financial report (see Section 7, "Administration of Smithsonian Institution Foreign Currency Grants"), it may wish to execute such a certification on the basis of an independent audit of grant records performed by a local auditor. A list of some of the auditing firms acceptable to the Smithsonian is included in each of the "excess" currency countries' individual "Country Information Sheet" available from the SFCP. These lists are not all-inclusive. Generally local representatives of American accounting firms or of chartered accountants are considered acceptable.

4. In addition, the environment in which each project is performed will require some tailoring of the "accounting" to the situation. In Yugoslavia and Poland, for example, local laws limit the ways in which foreigners may employ their funds in these two countries. In fact, there are no local commercial auditing firms. A special Smithsonian agreement with the Yugoslav Federal Administration of International Technical Cooperation governs the administration of funds in Yugoslavia, and requires that the bulk of the grant funds be directly administered by a Yugoslav institution of higher learning collaborating with the American grantee institution on a joint research project. A U. S. Government agreement with Tunisia requires that projects funded by the SFCP be joint Tunisian -- American projects with the details of collaboration to be spelled out in individual project agreements.

Government of India procedures similarly require that projects be joint projects with some of the grant funds being directly administered by the collaborating Indian institution, although the American grantee institution remains ultimately responsible for the use of and accounting for such grant funds. Such joint projects may be carried out, in fact, in any of the "excess" currency countries. See the "Country Information Sheets" for further details regarding the individual countries.

5. In all cases, however, record keeping and documentation are called for in accordance with normal accounting standards; where grant funds are administered wholly or in part by a collaborating foreign institution, the grantee institution must insure through consultations and, if necessary, through firm project agreements, that the record keeping, documentation, and reporting to the grantee institution are on a level to enable the grantee institution to certify in turn to the Smithsonian that the project funds were properly used and accounted for in achieving the research objectives approved by the Smithsonian. The language of the certification which the grantee institution will be required to make is set forth in Section 7 of "Administration of Smithsonian Institution Foreign Currency Grants."

6. The Smithsonian Institution's continued interest in a grantee institution's research takes into account not only its scientific accomplishments but also the grantee institution and Principal Investigator's



responsiveness to their public trust in the use of and accounting for grant funds. Section 6 of "Administration of Smithsonian Institution Foreign Currency Grants" strictly requires the submission of "scientific and financial reports" if the SFCP is to continue to support the grantee institution's research. These "Suggested Guidelines" are intended to assist grantee institutions in keeping records that will enable them to prepare the latter reports adequately.

#### SECTION I - RESPONSIBILITIES

##### Grantee Institution Responsibilities

7. The SFCP grant contract and its attachment "Administration of Smithsonian Foreign Currency Grants" gives the grantee institution primary responsibility for accountability to the Smithsonian for the grant of public funds. Basically, this responsibility requires that the grantee institution oversee the financial and administrative aspects of the research grant. Since Smithsonian Foreign Currency grant funds are in "excess" currencies and can be spent only in foreign countries, and never actually pass through the administrative apparatus of the grantee institution, the latter must take special measures to insure that the Principal Investigator and/or the Designated Representative are provided with adequate instructions on the handling of funds, the keeping of records, and the submission of reports to enable the grantee institution to fulfill its accounting and reporting responsibilities to the Smithsonian. This entails being assured that the level of funds

control, accounting procedures, and reports from and in the field are adequate. Specifically, it entails, but is not limited to:

- a. advance planning with the Principal Investigator;
- b. establishing and obtaining the Smithsonian's agreement for accounting periods for reporting by the Principal Investigator to the grantee institution, and by the grantee institution to the Smithsonian (the latter will be specified in the grant contract);
- c. reviewing incoming reports and documents from the field to see that they are in conformity with the SFCP contractual requirements and the plan of work and budget in the research proposal approved by the Smithsonian;
- d. ascertaining reasons for significant variations from the project budget (Section 5, "Administration of Smithsonian Institution Foreign Currency Grants" ("Boilerplate"));
- e. recommending the disposition of public property at the completion of the project (Section 8 of the "Boilerplate" requires such recommendations 30 days prior to the expiration of the final grant for the research);
- f. undertaking various corrective actions (some in conjunction with the Smithsonian) in accordance with contractual requirements and as conditions warrant;
- g. periodic reporting to the Smithsonian and final certification

as to the use of grant funds (Section 8, "Boilerplate");

h. final settlement (Section 7, "Boilerplate"); and,

i. obtaining and retaining appropriate records and documents to be retained subject to audit by the representatives of the Smithsonian and the U. S. General Accounting Office (GAO) (Section 15, "Boilerplate").

8. In addition, the grantee institution's legal responsibility requires it to make judgements as to the reasonableness and propriety of expenditures made under the grant -- this is also the responsibility of the Principal Investigator and/or the Designated Representative as the agent(s) of the grantee institution.

9. As noted above, Foreign Currency costs of accounting services and other clerical or administrative assistance are allowable under Smithsonian Foreign Currency grants; where feasible, grantee institutions may also wish to engage local representative of American to perform administrative accounting firms or chartered accountants/and accounting functions for the project -- to maintain the project cash book, to write checks (on the basis of approval of vouchers by the Principal Investigator), to prepare the periodic reports for his signature, to reconcile the bank statements, and in general to function as an accounting service for a project.

10. Where the grantee institution activities abroad extend over a sufficient period of time and/or are a part of a larger program

and thereby necessitate a foreign headquarters to act as an extension of the grantee institution, such foreign headquarters can carry out some of the administrative functions of the grantee institution under the grant. Where this procedure is followed, the grantee institution can arrange for the interim and/or final financial reports of the grant to be audited and certified by local representatives of American accounting firms or chartered accountants.

11. A list of acceptable accounting firms in the "excess" currency countries is included in "Country Information Sheets" which may be obtained from the Smithsonian. Use of a local accounting firm to carry out specific functions does not, of course, remove accountability from the grantee institution or transfer any of its contractual responsibilities under the grant.

12. In the absence of a foreign headquarters, the grant documentation will be wisely retained in the possession of the U. S. offices of the grantee institution, except where specific project agreements provide that some of the grant documentation remain in the possession of a collaborating foreign institution. In the latter case, the project agreement, which in most cases can conveniently run concurrently with the grantee institution's grant contract with the Smithsonian, can also provide for accounting and record-keeping by the foreign collaborating institutions in accordance with the requirements set forth in the "Boilerplate" and the procedures outlined in these "Suggested Guidelines." It is

suggested that collaborating foreign institutions administering any SFCP grant funds be asked to maintain records of them separately from their regular institutional records.

Principal Investigator Responsibilities

13. The logic of "Administration of Smithsonian Institution Foreign Currency Grants" which makes the grantee institution accountable to the Smithsonian thereby makes the Principal Investigator in turn accountable to the grantee institution as its agent. Basically, this involves, but is not limited to:

- a. safeguarding public funds and property;
- b. being assured as to the reasonableness and appropriateness of each expenditure;
- c. maintaining appropriate records;
- d. submitting appropriate reports to the grantee institution; (these reports should be signed by the Principal Investigator);
- e. ascertaining and explaining significant variations from the budget to the grantee institution;
- f. taking measures to insure that any of the above, where appropriate, are carried out by any collaborating foreign institution in accordance with a specific institutional project agreement;
- g. preparing lists of project equipment and its condition to enable the grantee institution to recommend the disposition of public property at least 30 days prior to the expiration of

the final contract for work on the project; and,  
h. returning any unexpended funds to the U. S. embassy at the completion of the project.

## SECTION II - FIELD RECORDS AND REPORTS

### Bank Account

14. As disbursements are received from the U. S. Embassy against the grant funds, these should normally be placed in a bank account in the name of the grantee institution or of the Principal Investigator and/or the Designated Representative "SFC Grant No. \_\_\_\_." It is anticipated that cash on hand would be maintained at a minimum level consistent with local circumstances.

15. The authority to sign checks drawn on this account should be limited to the Principal Investigator and/or Designated Representative, his alternate and a minimum number of other persons compatible with efficient operations.

16. This bank account shall be used only for funds under the one SFCP grant. The bank statements and cancelled checks (where these are not retained by the bank) become part of the financial records of the grant and, following reconciliation with the Daybook, should be periodically forwarded to the grantee institution with other documentation, as set forth below.

17. In many foreign countries a custom exists of "crossing" checks; this consists of drawing two diagonal lines across the face of

the check, which then can only be deposited in a bank account of the payee named on the face of the check. Where this custom exists, such as in countries following the French Commercial Code, it is highly advisable to adopt it for payments to regular commercial suppliers of goods and services as an additional safeguard for grant funds.

18. As many of the payments as possible should be paid out of the bank account by check or by bank transfer (in the latter case a copy of the letter of instructions to the bank should be retained and included in the financial documentation of the grant).

19. In some countries the Post Office Department maintains a banking service ("Giro"). Where this service exists consideration should be given to utilizing these facilities as a post office may be more easily reached from a field site than a commercial bank.

#### Daybook

20. Receipts and payments of the grant funds should be currently recorded in a grant Daybook in local currency. A sample of how this record might look (filled out with representative entries) is attached. This Daybook should be kept in original and one carbon copy (unless there exist facilities to make copies for periodic reporting purposes).

21. It is of the greatest importance that in all cases the budget item to which the expenditure applies be indicated when entries are made in the Daybook. The grant contract contains the budget, the

items of which should be numbered in the same way as the form of financial schedule the grantee institution will use to report to the Smithsonian.

#### Vouchers

22. For each payment (whether by check or currency) a two-part expense voucher should be prepared, except that a number of petty payments may be grouped on one voucher. An English description of the transaction should be given.

23. An illustration of how such a voucher might look and the information needs to be considered, regardless of the form used, is attached hereto in Section V.

24. Vouchers for amounts in excess of the equivalent of \$15 (U.S.) should be supported by one of the following to constitute an

adequate record of the transaction:

- a. a commercial invoice or receipt;
- b. a cash register tape which would include the seller's name;
- c. a government receipt for taxes and other such items;
- d. a travel ticket stub or copy of the ticket;
- e. a travel report with appropriate attachments;
- f. a payroll register (see following sections); and,
- g. the payee's signature, seal or thumbprint.

25. In cases where it is impossible or unreasonable to obtain any of the above to support the disbursement, the Principal Investigator



or his alternate should sign an individual voucher attesting to the transaction. It would be reasonable to assume that the number of such vouchers would be few, however, and that the aggregate monetary value thereof would be small. In such cases, the Principal Investigator's signature should be annotated with "no receipt procurable," or similar wording.

Payrolls(See sample form attached)

26. As a general rule an adequate payroll record is one containing as to each employee or laborer, the following data (to the extent applicable): (a) name of employee or laborer; (b) position; (c) period covered; (d) amount of salary or wages; (e) amount of subsistence, maintenance or cost-of-living allowance; (f) amount of tax or other deductions -- if any; (g) net amount paid; (h) mode of payment -- check (give check number), or cash; (i) employee or laborer's receipt, if paid in cash, by signature, seal impression, or thumbprint.

27. An expense voucher should be used to summarize each payroll and serves as the basis for its entry in the daybook.

28. If the foreign government prescribes the maintenance of a pay book or the like (which, by definition, will be in the local language and will have to be retained locally), this will have to be maintained in addition to the grant record.

Local Travel Reports (See sample form attached)

29. Local travel expenses should be reported on a travel report similar to the attached sample. It should be supported by transportation receipts, hotel bills, and other receipts. No receipts are necessary for flat per diem allowances. Local travel reports must be signed by the Principal Investigator or his alternate.

30. An expense voucher should be prepared for local travel and can serve as the basis for the entry in the daybook.

International Travel

31. International travel is handled by the issuance of U. S. Government Travel Requests (GTR's) in order to take advantage of provisions of Intergovernmental Public Law 480 agreements dealing with official U. S. Government travel. Under these provisions, the carrier used (TWA or Pan American, unless otherwise approved) bills the U. S. Embassy in the "excess" currency country directly for the cost of the travel. To provide for this, a Smithsonian Institution Government Travel Authorization Request form (SI-15) -- available from the Smithsonian-- is prepared by the grantee institution for each traveler in accordance with instructions provided and submitted to the Smithsonian for processing. Thus the Smithsonian, rather than the Principal Investigator or the grantee institution, directly authorizes the international travel of project personnel. Generally international carriers will not accept foreign currencies in payment

for international travel unless requested by means of a Government Travel Request.

32. Funds budgeted for international travel and transportation in SFCP grants are thus normally retained by the U. S. Embassy; this is provided for in the grant contract. Since this part of the grant funds cannot be drawn by the Principal Investigator and/or the Designated Representative, any reports to the grantee institution should assume the amount of international travel to be equal to the amount provided in the budget and retained by the Embassy.

33. Arrangements for international travel should be made through the Foreign Currency Program, Office of International Activities, Smithsonian Institution. International travel under SFCP grants is in less-than-first-class accommodations and on American carriers, except as specified in the "Boilerplate," Section 20.

Purchase of Major Equipment (with a useful life of more than one year and a cost in excess of the equivalent of \$50.00 (U. S. ))

34. For such items one normally may expect to receive a commercial invoice (which for this purpose is defined as an evidence of a sale of goods or services by a business enterprise on stationery imprinted with its name and address and containing a summary description of the goods sold and the price thereof). It is important to write on the voucher a description of the equipment, its serial number, condition, etc.

35. All such purchases should be listed on the equipment inventory (see below).

Equipment Inventory (See attached sample)

36. This listing should be maintained on a current basis. It should be kept by the Principal Investigator until near the end of the final grant period when it should be submitted to the grantee institution with the Principal Investigator's recommendations as to its disposition; it should include a notation as to the equipment's condition; the grantee institution is required to recommend disposition of such major equipment at least 30 days prior to the expiration of the final grant for work on an SFCP project "Boilerplate," Section 8).

37. Before the end of the first three months of the grant period the Principal Investigator should prepare an informal listing (from the above mentioned permanent listing) containing only the description, date of purchase, and the cost of the equipment. This should be mailed to the business office of the grantee institution. Thereafter, it will only be necessary to notify the grantee institution when a change to this initial listing occurs. These changes may be submitted in note form along with periodic reports.

Cash Report

38. See the attached sample which is self-explanatory.

Insurance

39. The Principal Investigator is required by the conditions of

his SFCP grant to purchase any insurance required by the laws of the country in which he is working. The Principal Investigator should submit within thirty days of actually beginning work under the grant a statement of insurance coverage to the grantee institution which is required to submit such a statement to the Smithsonian ("Boilerplate," Section 9). Some information regarding insurance can be obtained by consultation with the Smithsonian Foreign Currency Program, the U. S. embassy in the host country, or a collaborating foreign institution.

#### Interest and Refunds

40. Any and all interest earned on funds advanced or paid on the grant becomes the property of the United States of America and must be paid to the Embassy for deposit into the Treasury of the United States as miscellaneous receipts. Such interest is not to be used for additional services under the grant or any other agreement ("Boilerplate," Section 13).

41. If any of the funds paid or advanced under the grant are unexpended (after deduction for outstanding obligations) upon the expiration, termination, or revocation of the grant, and any amendments thereto, such unexpended funds must also be forwarded to the Embassy ("Boilerplate," Section 13).

#### Inadmissible Expenses

42. Items of office equipment, furniture, air conditioners, and similar furnishings may not be charged to the grant unless specifically

included in the budget, and approved as part of the grant. ("Boilerplate," Section 5).

43. Under no circumstances are expenditures for gifts, gratuities, fines, alcohol, or tobacco chargeable to a foreign currency grant ("Boilerplate," Section 5. The same is true of expenses for "representation" or "entertainment"; regardless of local custom these are never allowable.

Cash Advances to Project Personnel

44. From time to time it may be appropriate to advance small amounts of cash to a project employee for a short period of time for local purchases, travel expenses, etc. In such cases the employee should sign (or thumbprint or seal) an expense voucher for the amount which should be annotated "Advance for . . . . . ." Such vouchers should be held as a part of the cash on hand and be surrendered to the employee following settlement of the advance.

45. Advances of a longer duration or of larger amounts should be recorded in the Daybook. The "Budget line" column for such entries should be indicated as "Adv." (Advance). Subsequent settlement of the advance should reflect an amount equal to the advance as a receipt in the Daybook with the "Budget line" column again indicated

"Adv." The following is an example:

Date	Paid to or received from	Voucher	Budget	Cash on hand	
		No.	line	Recd	Paid out
7-1	Advance to J. Jones (Later he returns \$100 and an expense report for \$400)	123	Adv.		\$500
8-15	Settlement of Advance- J. Jones	789	Adv.	\$500	
		789	2 b		\$400

In summarizing the Daybook by Budget line the amount paid-out will thus be offset by the subsequent settlement. At the completion of a project, all advances should have been so offset.

#### Currency devaluations

46. Since Smithsonian Foreign Currency grants are authorized in terms of a foreign currency equivalent of a specific amount in U. S. dollars, a devaluation of the foreign currency will result in a gain in the amount of local currency available under the grant. Such a gain, however, is often accompanied and nullified by increases in costs. The U. S. Government normally claims any devaluation gain -- it should result in either a reduction in funds drawn from the Embassy or should be included in the return of excess funds to the Embassy at the completion of the project.

47. Project accounts should reflect any change in the exchange rate and the new rate should be used in reporting expenditures made after the official date of devaluation.

#### Reporting

48. The Smithsonian Foreign Currency grant contract will specify the dates when interim or final financial reports must be submitted by the grantee institution to the Smithsonian; the Principal Investigator and/or Designated Representative should accordingly conduct their work to insure the forwarding of grant records from the field in time for the grantee institution to be in a position to fulfill its

reporting responsibilities to the Smithsonian. Seasonal field activity may call for a single reckoning at the end of the season's work in the field. Final reports will always be required in SFCP grant contract. If applicable, the Smithsonian will also require in grant contracts reports of accrued expenses as of June 30 of each calendar year in order to meet its own financial reporting requirements laid down by the Bureau of the Budget and the GAO.

49. At the end of an accounting period, the Principal Investigator would normally review, sign and airmail the original pages of that period's Daybook to the grantee institution together with the original of the cash report for the same period, the vouchers with their supporting invoices, payrolls, etc. Bank statements, bank reconciliations, and cancelled checks (to the extent available at that time) could also be airmailed at that time. Such bank items that are not available in time to be included in the packet for the accounting period should be airmailed at the earliest opportunity.

50. In projects where grant funds are administered by a collaborating institution in the host country, the latter must forward, normally through the American Principal Investigator, acceptable records and reports to the grantee institution to enable it to fulfill its reporting requirements to the Smithsonian. The mechanism by which a grantee institution can insure that its collaborating institution in the host country keeps project records in accordance with generally



accepted accounting standards is through concluding individual project agreements with the collaborating foreign institution. Model Research Project Agreements suitable in most situations are available from the SFCP.

51. In some cases, Principal Investigators in the field, a foreign-based unit of the grantee institution or foreign collaborating institution may send in their reports to the grantee institution certified by a local representative of an American accounting firm or chartered accountant approved by the Smithsonian; the grantee institution can in turn certify these reports to the Smithsonian on the basis of the audit by the local firm; but, in such cases, records of the collaborating foreign institution or foreign-based unit must still be retained and available for scrutiny as required in Section 16 of Administration of Smithsonian Institution Foreign Currency Grants ("Boilerplate"). "

52. After the periodic mailing the Principal Investigator should have in his possession, duplicate copies of the Daybook, the cash report, and the vouchers. As the grantee institution or the Smithsonian may have some questions on expenditures while the Principal Investigator is still in the field, it is suggested that these duplicate records be retained by him until his return to the U. S.

### SECTION III - GRANTEE INSTITUTION'S RECORDS AND REPORTS

#### Receipt of Field Reports

53. The grantee institution will want to instruct the Principal

Investigator to insure that, where applicable, it will receive from the field for each accounting period on which it is required by its grant to report to the Smithsonian the original Daybook pages for the period and the related cash report by airmail, together with the supporting data.

Reporting to Smithsonian Institution and Certification

54. The grantee institution has to file interim financial reports with the Smithsonian as provided in its grant contract. These reports will generally consist of a summarization of the Daybook pages by budget line and a comparison with the grant budget and should indicate to what extent the supporting documentation has been received and reviewed by the grantee institution. The Smithsonian provides financial reporting forms automatically, but additional copies may be requested at any time.

55. If for any reason the grantee institution is unable to submit a financial report to the Smithsonian as specified in the grant document, Section 7 of "Administration of Smithsonian Institution Foreign Currency Grants" requires it to notify the Smithsonian and request permission to submit at a later date.

56. The grantee institution should feel free to consult the SFCP staff on any question it may have on the use of and accounting for SFCP grant funds in "excess" currencies.

SECTION IV - ILLUSTRATIVE FORMS

57. Illustrations of the several forms discussed in the preceding sections follows:

- a. Daybook Sample Page (including page with illustrative entries).
- b. Expense Voucher
- c. Payroll
- d. Travel Expense Report
- e. Cash Report
- f. Equipment Inventory
- g. Reports of expenditures by grantee institution to Smithsonian

Institution: SI-Fis-240(a) and SI-Fis-240(b), dated 7/1/69.

58. As a part of project planning the grantee institution should

review and approve, to the extent practicable, the forms to be used and insure that the Principal Investigator is supplied with such forms.

59. If institutional or other forms are used, rather than the forms illustrated here, they should include substantially the same information as those shown here, if the grantee institution is properly to discharge its accountability for an SFCP grant; the two Standard forms for reporting to the Smithsonian, of course, should be used, although they be locally reproduced provided all information is included.

Grantee Institution with U. S. address  
Principal Investigator with foreign address

DATE	PAID TO OR RECEIVED FROM	NUMBER OF		CASH ON HAND		CASH IN BANK		
		VOUCHER	BUDGET LINE	RECEIVED	PAID OUT	DEPOSITED	WITHDRAWN	CHECK N
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
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APPROVED \_\_\_\_\_

DATE \_\_\_\_\_

DAYBOOK

SFC # \_\_\_\_\_

PAGE # \_\_\_\_\_

DATE	PAID TO OR RECEIVED FROM	NUMBER OF		CASH ON HAND		CASH IN BANK		
		VOUCHER	BUDGET LINE	RECEIVED	PAID OUT	DEPOSITED	WITHDRAWN	CHECK #
1968 June 1	Balance carried forward	-	-	825				
1	American Embassy	-	-			2000		
1	Transfer of cash	-	-	10000		50000		
2	Auto Rental Co.	751	3		3000		10000	3201
2	Postage costs	752	1b		175			
2	Lab Supply Co	753	5				732	3202
3	National Photo Co	754	7				842	3203
4	Hotel ABC	755	1b				1475	3204
15	Pension DEF	756	1a		1000			
15	Salary Payroll	757	1a				1800	3205-9
		757	1a		1100			
15	Wages Payroll	758	1a		1200			
15	Postage	759	2b		35			
16	General Storage Co	760	6		964			
17	American Embassy	-	-			15000		
17	Jeep Dealer Co	761	4				18500	3210
18	XYZ Bookshop	762	4		250			
		762	5		375			
20	Baggage Handlers Co	763	3				6500	3211
30	Salary Payroll	764	1a				1800	3212-6
		764	1a		1100			
20	Wages Payroll	765	1a		1100			
	Balance to be carried forward			10 825	10 374	67 000	47 275	
				10 825	10 825	67 000	19 725	67 000

APPROVED \_\_\_\_\_

DATE \_\_\_\_\_

DAYBOOK

SFC # \_\_\_\_\_

PAGE # \_\_\_\_\_

EXPENSE VOUCHER

SFC # \_\_\_\_\_ VOUCHER # \_\_\_\_\_

DATE \_\_\_\_\_ AMOUNT \_\_\_\_\_

PAYEE \_\_\_\_\_ Address \_\_\_\_\_

PAID FOR \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ENGLISH SUMMARY \_\_\_\_\_  
\_\_\_\_\_

IF NECESSARY \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

BUDGET LINE _____	AMOUNT _____
_____	_____
_____	_____
_____	_____

PAYMENT AUTHORIZED  
IN ABSENCE OF DOCUMENTATION \_\_\_\_\_







SEC # \_\_\_\_\_

## CASH REPORT

FOR ACCOUNTING PERIOD FROM \_\_\_\_\_ TO \_\_\_\_\_

	LOCAL CURRENCY	U.S. DOLLAR TRANSLATION
CASH IN BANK AND ON HAND PER PREVIOUS REPORT	_____	_____
ADD RECEIPTS		
_____ <i>date</i> ADVANCE FROM U.S. EMBASSY	_____	_____
_____ <i>date</i> ADVANCE FROM U.S. EMBASSY	_____	_____
INTEREST (IF ANY) ON BANK ACCOUNT	_____	_____
OTHER RECEIPTS (DESCRIBE)		
SUBTOTAL	_____	_____
LESS EXPENDITURES FOR THE ACCOUNTING PERIOD PER DAYBOOK		
BALANCES AT END OF PERIOD	=====	=====
REPRESENTED BY: CASH ON HAND PER DAYBOOK	_____	
CASH IN BANK PER DAYBOOK	_____	
BALANCE AT END OF PERIOD, AS ABOVE	=====	

MEMORANDUM: LAST VOUCHER NUMBER USED IN PERIOD: # \_\_\_\_\_

COMMENTS:

(This report is to be prepared in two copies - original for grantee institution; copy to be retained by Principal Investigator. This report should be airmailed with Daybook pages in time to reach grantee institution in time to enable the latter to fulfill its reporting responsibilities to the Smithsonian.

Grant # \_\_\_\_\_

Equipment Inventory

Date Purchased	Description of Equipment or Books	Serial No.	COST (Local Currency)	Vouchers No.	Purchased From	Location of Equipment	Person in Possession	Recommended disposition at Expiration of Grant
3/20/68	One Nikon F Photomic TN Camera	2105	1,000.00	20	ARB Camera	Israel/Campite	Mr. Smith	

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NOTE: Copies of the following two forms, SI-Fis-240(a), FOREIGN CURRENCY GRANT FINANCIAL REPORT, and SI-Fis-240(b), FOREIGN CURRENCY GRANT STATUS SUMMARY REPORT, are available from:

Director  
Foreign Currency Program  
Office of International Activities  
Smithsonian Institution  
Washington, D. C. 20560

Locally reproduced forms, however, are acceptable for reporting purposes, provided all required information is included.

[SMITHSONIAN INSTITUTION FOREIGN CURRENCY GRANT FINANCIAL REPORT]  
(to be reported in U.S. dollar equivalent - submit in triplicate)

Title of project: \_\_\_\_\_

- |   |   |
|---|---|
| 1. Grantee Institution _____<br>and U.S. Address _____  | Principal Investigator _____<br>and Foreign Address _____ |
| 2. Contract or Grant No. _____  | 5. Date of Award _____                                    |
| 3. Amount of Grant \$ _____   | 6. Interest or other receipts (if any) \$ _____           |
| 4. Payments received from U.S. Embassy<br>(U.S. dollar equivalent) \$ _____ (local curr.) _____ | 7. Period from inception to _____                         |
|   | 8. This report is: [ ] Interim [ ] Final*                 |

Line No.	Allotted Per Grant Contract		Cumulative Expenditures Per Prior Report	Expenditures for This Period		Cumulative Expenditures to End of This Report Period
	Description	Budget Amount		Local Currency	U.S. Dollars	
I.	<u>WITHHELD BY EMBASSY</u>	\$	\$			\$
1.	International Travel					
2.	Transportation of Things, International					
3.	TOTAL WITHHELD					
II.	<u>EXPENDITURES IN HOST COUNTRY</u>					
4.	Salaries and Wages					
5.	Living Allowances					
6.	Travel, Host Country					
7.	Transportation of Things, Host Country					
8.	Equipment					
9.	Supplies					
10.	Rents, Communications and Utilities					
11.	Printing and Reproduction					
12.	Other					
13.	TOTAL					
14.	GRAND TOTAL	\$	\$	\$		\$

\*Interim reports should show the dates through which supporting data has been received from the Principal Investigator; final reports should include Grant Status Summary Report and Certification by the grantee institution (see Section 7 of "Administration of Smithsonian Institution Foreign Currency Grants.")

For the Grantee Institution:

\_\_\_\_\_  
(signature)

\_\_\_\_\_  
(date)

\_\_\_\_\_  
(typed name)

\_\_\_\_\_  
(title)

SI-FIS-240(a)  
7 - 1 - 69

TO BE SUBMITTED  
IN 3 (THREE) COPIES

\_\_\_\_\_  
(date)

\_\_\_\_\_  
(principal investigator)

FINANCIAL REPORT  
Schedule "A"

penditures for Salaries and Wages. (Itemize)

Name	Position	Dates Employed	Salary & Wages	Maintenance	Total
			\$	\$	\$
Total . . . . .			\$	\$	\$

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## FINANCIAL REPORT

4

## Schedule "C"

Expenditures for Travel, Host Country (Itemize all travel expenses over \$25 equivalent)

Date of Travel	Name of Traveler	Destination	Carrier	Transportation Charges	Other Travel Allowances	Total
1.				\$	\$	\$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
			Total . . . .	\$	\$	\$

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Expenditures for Transportation of Things, Host Country (Itemize all expenses over \$25 equivalent)

Date of Shipments	Goods Shipped	Destination	Carrier	Transportation Charges	Other Charges	Total
1.				\$	\$	\$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
			Total . . . .	\$	\$	\$

FINANCIAL REPORT  
Schedule "E"

Expenditures for Equipment (Itemize all purchases over \$50 equivalent)

	Amount		Amount
1.	\$	11.	\$
2.		12.	
3.		13.	
4.		14.	
5.		15.	
6.		16.	
7.		17.	
8.		18.	
9.		19.	
10.		20.	
		Total..	\$

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Schedule "F"

Expenditures for Supplies (Itemize all invoices over \$50 equivalent)

	Amount		Amount
1.	\$	16.	\$
2.		17.	
3.		18.	
4.		19.	
5.		20.	
6.		21.	
7.		22.	
8.		23.	
9.		24.	
10.		25.	
11.		26.	
12.		27.	
13.		28.	
14.		29.	
15.		30.	
		Total....	\$

FINANCIAL REPORT

Schedule "G"

Expenditures for Rents, Communications, and Utilities; Printing and Reproduction; and other expenditures (specify).

Vendor	Description	Amount
1.		
2.		\$
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		
26.		
27.		
28.		

Total..... \$

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Form approved by  
Comptroller General, U.S.  
March 19, 1953

**PURCHASE ORDER, RECEIVING REPORT  
AND VOUCHER**

(For use in foreign countries only)

D.O. Vou. No.

Bu. Vou. No.

Purchase Order No.

Department or Establishment  
U.S. **Smithsonian Institution**

Prepared at **Ambassy, Belgrade, Yugoslavia** <sup>(place)</sup> **1/6/71** <sup>(date)</sup>

PAID BY

Purchaser  
**THE UNITED STATES GOVERNMENT, DR.**

**Harry E. Christie - USDO**  
**Belgrade, Yugoslavia**  
**6229**

Seller (Payee)  
**Askell Love**

Address of seller  
**c/o Embassy, Belgrade**

Contract No. (dated)

Order is hereby placed with the above-named seller for the articles or services described below, to be furnished:

ITEM NOS.	ARTICLES OR SERVICES	QUANTITY	UNIT PRICE		AMOUNT	
			Cost	Per		
	Travel allowance in lieu of per diem while on duty in Yugoslavia. Period covered 1/6/71 - 16/71 11 days @ \$17 = \$187.00 and for miscellaneous expenses \$25.00 Total \$212.00 As authorized by Tel. #206060 dtd 12/19/70				MD	2,656 99

Use continuation sheet(s) if necessary

Ordering Officer (Signature)	Approp.	Funds Available:	
Name:	Allot.	Name:	
Title:	Obl. No.	Title:	TOTAL 2,656 00

I certify that the ordered items listed were received on \_\_\_\_\_ (date) except as follows:  
  
Signature \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**PAYMENT:**  
 Complete  
 Partial  
 Final

Amount billed, as per attached bill(s)	
Differences	
Amount verified correct for	2,656 00
Prepayment Audit (Signature or initials)	

Approved for **MD 2,650.00** \$ **212.00**  
Exchange rate **MD 12.50** to \$ **1.00**

Pursuant to authority vested in me, I certify this voucher correct and proper for payment.  
Signature of Authorized Certifying Officer  
**Dorothy E. Weihrach**  
Name:  
Title: **Authorized Certifying Officer**

**ACCOUNTING CLASSIFICATION**

Fund	Allotment	Oblig. No.	Paying Office	Date Paid	Object	Amount
<b>33X0102</b>	<b>TA #700</b>			<b>286</b>		<b>\$212.00</b>

**P A I D B Y**  
Check No. \_\_\_\_\_ dated \_\_\_\_\_, 19\_\_\_\_, for \$ \_\_\_\_\_ on Treasurer of United States.  
Check No. **MD 2,650.00** dated \_\_\_\_\_, 19\_\_\_\_, for \_\_\_\_\_ on \_\_\_\_\_  
Cash \_\_\_\_\_ on \_\_\_\_\_, 19\_\_\_\_  
Payee **Askell Love**  
Title of Payee: \_\_\_\_\_

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UNIVERSITY OF COLORADO  
OFFICE OF THE PROVOST AND  
VICE PRESIDENT FOR RESEARCH  
BOULDER, COLORADO 80302

*Ka 27/5/73*

Professor Askeff Love  
Ramaley 219  
University of Colorado

PERSONAL AND CONFIDENTIAL

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It is difficult for me to explain questions that have not been asked since no ~~any~~ remarks have ever been made to me on any of these points. It could, however, help to clarify matters for you if you are informed that:

1) The students spent one week on their way to Yugoslavia studying herbarium material and rare literature at the Royal Botanic Gardens at Kew, and gave us a full month of additional ~~extra~~ literature work after their return to America; this was necessary because of the limited library facilities at Kew. During their stay in Yugoslavia they worked 12-14 hours a day including Saturdays and Sundays, or 84-98 hrs a week instead of the required 40. However, Mr. Fisher, ~~with~~ who was travelling in Europe and left without forwarding address for a visit to Finland and the USSR, helped us in literature work for ~~about~~ 8-10 hours a day only ~~for~~ for a month, and did not work on Saturdays and Sundays.

I doubt that you would find it fair to ask them for a reward. The other two feel they could take their detour on Sundays, at all and at least a little easier, in which I believe every reasonable person will concur, because what they had ~~to~~ accomplished was significant. If the academy had asked me, I would have answered 40.

2) It is true that the office space we rented was ~~at~~ the same house as we rented our sleeping space, and this made it possible for us to put in our full 14 hours a day ~~each~~ every day of the ~~over~~ three <sup>months</sup> ~~months~~ months, of which <sup>only</sup> two were salaried. However, we paid for the the sleeping accommodation for our living allowance and salaries, and ~~not~~ not for the office rent money as <sup>instructed</sup> ~~instructed~~ in the letter to you.

3) I admit that

accepted the challenge. On basis of our ~~deep~~ very thorough knowledge of the European flora and its problems, and with the aid of the able Slovenian botanists, we ~~of~~ conceived a project ~~to~~ for a thorough investigation of the Slovenian flora on basis of modern cytological methods, which are fundamental to evolutionary taxonomy. It was a good project and a thoroughly documented project the completion of which we believed would take about five years.

After the first ~~preliminary~~ preliminary reviewing, <sup>and it was adopted as a</sup> <sup>major project by the Yugoslav Committee</sup> <sup>and also by the American</sup> <sup>peers, as</sup> <sup>far as we</sup> <sup>could understand,</sup> apparently done by people with no local or little European acquaintance, we were asked to make some budget changes, which we did although our Yugoslav colleagues were reluctant in doing so. We thought we had a good reason to believe that the project now would be approved, since no indication contrary to this had been given to us, and proposed student assistants for coming with us. Then suddenly we were told that our peers had disapproved of the project and made numerous remarks on our abilities to carry it out. These remarks were <sup>made</sup> made by others than our peers and by people completely unaware of our long experience and demonstration of abilities to carry out just this kind of work, and the advice so clearly made without a proper background knowledge, that I found it possible to tell ~~the~~ <sup>my</sup> Mr. Whitehead, the associate Director of the Office, that these people could not have included any of our very few American peers and so asked for a new review. He consented to this and asked for a list of those we regarded as our peers, and received a list of American, Canadian and European specialists who <sup>perhaps</sup> were highly qualified for this, and a somewhat revised <sup>project</sup> proposal. This was accepted only in the spring of 1970 I believe. But no money was made available, and the students we had promised employment got into difficulties and we had to hurriedly reorganize our <sup>own</sup> plans.

In November, I believe, I was suddenly contacted by Mr. Whitehead, who indicated some difficulties in the contacts with the Yugoslavs, who had asked that I <sup>with my</sup> <sup>principal</sup> be <sup>investigator,</sup> one ~~to~~ for a discussion in Ljubljana. Although the Yugoslavs



indicated, and thanks to energetic efforts by Mr. Roach of the IRS, we were able to leave around the middle of May for three months additional work. It shows the continued interest of the ~~FFSOFCC~~, however, that ~~no~~ arrangements were made so late and so ineffectively to get our funds transferred for the American Embassy in Belgrade that we had to wait a month before we received them; ~~but~~ thanks to our colleagues we could live on loans until then, although this certainly greatly retarded our efforts. —————→ 4-

The remaining part of the story is in the letter for the auditor you sent me, but Mr. Roach would be able to fill you in on the methods behind it.

I ought to mention that our harshly judged very preliminary report showed that we had accomplished considerable work which had already been accepted for publication. Our report last fall, for which we have received no acknowledgment, was also aggressive, although still several of the papers have been delayed in the Yugoslav journals, and it shows that ~~at~~ the project has already resulted in hundreds of new chromosome numbers, two new genera, six new species and numerous new combinations of scientific interest. Above all, it showed a fast progress in our work on a computerized cytotaxonomic atlas and floristic checklist of the Slavonic flora of about

When we arrived in Ljubljana in May 1972, Dr. Suvich reluctantly showed me a letter he had received in March from the Scientific Attaché of the Yugoslav Embassy in Washington. I enclose a copy of this distinctly defamatory document which was sent upon the request of Mr. Schmeitz, ~~and also~~ ~~translations~~ since I do not know your knowledge of Slavic languages I also enclose a translation by Dr. Suvich and his translation of a relevant part of his answer. I do not know if he has later received a response, but we had arrived when we left in late August.

It is worth while to point out the double standard ~~one~~ which is evident from this document, because the judgment of my work as unjust and Dr. Suvich's work as unjust

is based on the same ~~arguments~~ ~~pages~~ pages which all were completed by me. And I ~~do not~~ <sup>think</sup> that the judges ~~had~~ <sup>did not</sup> ~~even~~ <sup>even</sup> ~~consult~~ ~~my~~ ~~fifty~~ ~~times~~ ~~more~~ ~~or~~ ~~so~~ ~~and~~ ~~Dr.~~ ~~Suvich's~~ ~~previous~~ ~~publications,~~ <sup>since</sup> ~~the~~ ~~procedure~~ ~~which~~ ~~would~~ ~~have~~ ~~been~~ ~~unfavorable~~ ~~to~~ ~~him~~ ~~because~~ ~~of~~ ~~his~~ ~~shortage~~ ~~of~~ ~~working~~ ~~time,~~ ~~but~~ ~~they~~ ~~could~~ ~~not~~ ~~have~~ ~~been~~ ~~likely~~ ~~to~~ ~~engage~~ ~~in~~ ~~productive~~ ~~work,~~ ~~though~~ ~~it~~ ~~might~~ ~~have~~ ~~prevented~~ ~~them~~ ~~to~~ ~~so~~ ~~insult~~ ~~him~~ ~~in~~ ~~the~~ ~~way.~~ ~~this~~ ~~claim~~ ~~actually~~ ~~did~~ ~~become~~ ~~he~~ ~~knows~~ ~~where~~ ~~he~~ ~~stands~~ ~~as~~ ~~a~~ ~~scholar.~~ ~~But~~ ~~when~~ ~~such~~ ~~judgments~~ ~~are~~ ~~made~~ ~~that~~ ~~the~~ ~~Yugoslav~~ ~~botanists,~~ ~~at~~ ~~the~~ ~~one~~ ~~time~~ ~~as~~ ~~they~~ ~~are~~ ~~praised~~ ~~as~~ ~~being~~ ~~unjust,~~ ~~are~~ ~~then~~ ~~deprived~~ ~~of~~ ~~the~~ ~~very~~ ~~best~~ ~~and~~ ~~only~~ ~~such~~ ~~assistance~~ ~~available~~ ~~in~~ ~~America,~~ ~~then~~ ~~one~~ ~~wonders~~ ~~about~~ ~~the~~ ~~value~~ ~~of~~ ~~the~~ ~~if~~ ~~the~~ ~~eulogies~~ ~~have~~ ~~not~~ ~~been~~ ~~classified~~ ~~as~~ ~~something~~ ~~else~~ ~~not~~ ~~turned~~ ~~into~~ ~~eulogies,~~ ~~to~~ ~~be~~ ~~shown~~ ~~as~~ ~~an~~ ~~expression~~ ~~of~~ ~~opinion.~~ ~~are~~ ~~not~~ ~~really~~ ~~meant~~ ~~as~~ ~~something~~ ~~seriously~~ ~~required.~~



5000 taxa which I and my wife have worked on for two winters and almost completed, without financial support. It is the first computerized atlas of its kind, but the fourth such compilation for our hands, and ~~the~~ its taxonomic part ~~is an~~ is an about 50,000 computer cards and we expect the bibliography to take up about half that many lines. We made this atlas mainly in order to find out what is already known about this flora so that we could concentrate upon its real problems in the field concerned. It is no bragging to say that because of our influence in this field groups are working intensively on the floras of various countries of Europe. Dr. Suominen sent the preliminary and incomplete draft of the Atlas this fall to one of these groups and showed it to those who visited Ljubljana. The reaction was universally enthusiastic so we know that the final product will be useful. We had planned to list this doubtlessly great work as one of the results for the project, although we did not make it when suggested by the Swedes, but of their ~~rather~~ hostile attitude is not doubted, we see no reason to give them any part <sup>in</sup> the honor that is regularly ours. ~~It would be a shame that~~

The entire story smells of a witch-hunt, including ~~hoped~~  
~~Justice~~ ~~peace~~ judgment by hooded Justice peace and ignoring  
honest judgment by real peace, as I thought it had  
culminated in the letter to the University last winter  
and in the derogatory letter which Dr. Schwartz, the  
self-appointed organizer of the hunt, asked the Yugoslav Embassy  
to send to Dr. Sussink last March (copy enclosed, with  
a translation by Dr. Sussink, at his answer). Since the  
new accusations ~~seem to~~ ~~be~~ certainly will cause a great  
damage, especially for the Yugoslav, to whom we now  
will not release the remarkable <sup>document</sup> ~~letter~~ of the copyrighted  
Atlas of the Slavic flora which we have compiled  
in Boulder, without Smithsonian support, for the past two years,  
there seems to have come the time when the University

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of Colorado ought to request a proper study of the project  
by qualified ~~and~~ ~~at~~ ~~respectable~~ ~~specialists~~, to protect  
the reputation of the University and its scientists. ~~The~~  
~~only~~ ~~acceptable~~ ~~possibility~~ ~~is~~ ~~that~~ The Smithsonian ought to be  
requested to appoint at once such a committee, and  
the only acceptable ~~with~~ possibility involving the few American  
cytogenetists rather than the very much more numerous European ones,  
seems to be to <sup>promote the distinction</sup> ~~ask~~ the President of the International Organization  
of Plant Biologists, ~~Dr.~~ Dr. H. H. Lewis, who is the Dean of  
Science at the UCLA, to act as its chairman and select  
its other members.

Before asking for such an action, you may want to inquire  
as to its necessity by contacting informally one or two specialists who could  
give you ~~a~~ ~~first~~ ~~approx~~ ~~or~~ ~~preliminary~~ ~~approximation~~ of the problem.  
It seems fortunate that at the meeting in Boulder of the  
Organizing Committee of ICSEP on and about April 9 three outstanding  
specialists will be in the city: . . .

~~Dear Sirs:~~

2 (xx)

Although I need more information on the accounts, and hope this will be given through the ORJ and Mr. Roach, whom everybody trusts, two of the points are clear enough for an answer now: ~~(1) I did~~

(1) I did certainly not overpay the students, who were supposed to spend three months of a 40 hrs week working for the project, whereas they worked instead seven days a week for two weeks abroad, never less than 12 hrs a day and frequently 14; one week they did ~~liberally~~ ~~at their own expense~~ they gave me a full month's work on ~~biological~~ ~~studies~~ which could not be performed <sup>with</sup> the limited facilities at Ljubljana. ~~Actually~~ ~~to~~ Actually, they were ~~underpaid~~ as we were with only two months salaries for three months work of 12-14 hrs a day every day of the week in ~~the~~ Yugoslavia and ~~two weeks~~ ~~of~~ energetic work on the collection in Dooler for two winters without the slightest support for the grant. But an auditor who does not bother to ask the subject of his investigation ~~cannot guess about our~~ ~~guess or dream~~ of that scientists outside the Smithsonian could work without pay twice as long weeks as is official.

(2) It is true that the office space we rented was in the same house as we slept. However, we paid for that ~~the~~ sleeping accommodation for our salaries, since the living allowance was insufficient for our collecting and study travels when additional costs for ~~expensive~~ hotels and food had to be taken care of ~~and also other costs for that part~~ <sup>important</sup> of the work. Thus the auditor could have gotten ~~the~~ ~~explaining~~ ~~if~~ he had ~~asked~~ ~~me~~.



The amount I actually paid G. Aug & M. Kirk were . . . . for three months of work although their receipts were for only \$ . . . or short \$755 each — so the correct audit ought to have said that the amounts reported are not in excess but in . . . . of actual payments. The same for the living allowance. In the case of M. Fisher, I actually did not pay him for the grant ~~amount~~ but from my own pocket, so a remark should have been made that these sums were out of context — ~~but~~ though it was my mistake to ~~omit~~ let his sum bridge the apparent but not actual gaps between the sum allotted and the receipts — this was probably caused by the hurry in which I was put when forced to report it once, when neither of the students were long available.

Since my experience of the methods of the Smithsonian Institution are such as you can see from the enclosed copy of a letter ~~with~~ written at the request of Mr. Schwartz by the scientific attaché of the Yugoslav Embassy to Dr. Sussink last winter, I see no reason to protest against their ~~new~~ <sup>and equally untrue and unfair</sup> new accusations ~~in~~ in the letter of which you have sent me a copy. Therefore, I am enclosing a cheque for \$... made out to the University of Colorado, in the hope that you will be able to forward it to the appropriate authorities at once.

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It ~~ought~~ <sup>ought to</sup> be in the interest of the University of Colorado to ~~know~~ ~~the~~ ~~quantity~~ ~~and~~ ~~quality~~ ~~of~~ ~~the~~ ~~work~~ ~~we~~ ~~have~~ ~~done~~ ~~in~~ ~~Yugoslavia~~ ~~for~~ ~~two~~ ~~months~~ ~~in~~ ~~1971~~ ~~and~~ ~~three~~ ~~months~~ ~~in~~ ~~1972~~ ~~and~~ ~~how~~ ~~the~~ ~~workers~~ ~~in~~ ~~Douglas~~ ~~on~~ ~~material~~ ~~collected~~. <sup>we would also welcome such a study by our real peers, especially since we are aware of the situation here you know what we believe is a value judgment of our workers.</sup> May I suggest that you ask the present president of the International Organization of Plant Biologists, Dr. H. Louis Deane, Director of Science at the UCLA, to perform <sup>with your advice</sup> ~~with~~ ~~a~~ ~~study~~ ~~by~~ ~~aid~~ ~~of~~ ~~American~~ ~~and~~ ~~foreign~~ ~~colleagues~~ ~~selected~~ ~~by~~ ~~him~~? <sup>critical and not unimpaired</sup> Of the letter, two who have <sup>already</sup> seen the results <sup>as available last fall in 1972</sup> are, e.g., Dr. Keith Jones, the keeper of the Ingham Laboratory of the Kew Botanic Gardens in London, and Dr. Song Hsiang of the Czechoslovak Academy of Science in Pruhonice near Prague. <sup>The letter</sup> ~~is~~ ~~sent~~ ~~to~~ ~~a~~ ~~group~~ ~~which~~ ~~has~~ ~~been~~ ~~performing~~ ~~a~~ ~~similar~~ ~~investigation~~ ~~in~~ ~~his~~ ~~laboratory~~. I think such an evaluation is necessary from all points of view, and that especially since it is to be Yugoslav colleagues in case we ~~are~~ ~~not~~ ~~at~~ ~~the~~ ~~Smithsonian~~ ~~Institution~~, actually ~~we~~ ~~are~~ ~~the~~ ~~workers~~ ~~or~~ ~~scientists~~ ~~of~~ ~~the~~ ~~Smithsonian~~ ~~people~~ ~~would~~ ~~like~~ ~~to~~ ~~believe~~.