

THE OHIO STATE UNIVERSITY
COLUMBUS

DEPARTMENT OF PHYSICAL EDUCATION
L. W. ST. JOHN, *Director*

April 23, 1940

Dr. Forrest C. Allen
University of Kansas
Lawrence, Kansas

Dear "Phog":

Answering your letter of April 19, I should like to make this observation:

The N.C.A.A. Basketball Tournament should be handled substantially as would the athletic business of any reputable college or university. Expenses should be itemized so they are perfectly clear and understandable to any auditor. I do not believe in this day and age that any athletic department permits an expense item of the character which you have mentioned, namely, "miscellaneous expenses" so much. I feel that we, as a committee, in order to protect ourselves in this matter, should absolutely insist that any items which might be classified as miscellaneous, such as taxi cab fare, etc., must be definitely itemized as to amounts. I don't know of any other way to handle this matter.

I am very sure this method of procedure is the one which we will be held to by the Executive Committee of the N.C.A.A., so insofar as I am authorized to rule on this matter, you can consider that this letter is a ruling to the effect that we can't permit any unitemized miscellaneous items in our expense accounts.

After all, this whole matter is not one that should be handled particularly according to your views or mine, but it is rather a matter of being in accord with recognized sound financial practice in athletic matters.

You may use this letter as you see fit.

Very sincerely yours,

"H.G."

H. G. Olsen
Chairman, N.C.A.A. Basketball
Tournament Committee

HGO:M

Copies to: C. S. Edmundson, Seattle, Washington
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