University-Sponsored Institute In Karachi Three Years Old

In March, 1954, the Wharton School was asked by the Foreign Operations Administration (now the International Cooperation Administration) whether it would be willing to enter into “a sisterhood relationship” with the University of Karachi in Pakistan in order to assist that school in the establishment of an Institute of Public and Business Administration.

Dr. C. Canby Balderston, then Dean of the Wharton School, commissioned Dr. Norman D. Palmer, Professor of Political Science, to investigate the proposed relationship in Karachi and to work out contractual details. Following the necessary approvals of both Universities and the two Governments (who jointly finance it), the program became operational in the fall of 1954. It is one of eighty such inter-university projects abroad which are being sponsored by the ICA.

The first months of actual operation in Karachi were largely spent in preparing for the formal inauguration of the Institute in July, 1955. The Institute, functioning as a semi-autonomous unit of the University of Karachi, offers two-year programs leading to the degree of Master of Public Administration and Master of Business Administration to a highly selected group of students, and it carries on in-service training for more than 200 employees of the Government of Pakistan and business concerns. Besides teaching regular courses and directing these in-service training programs, the U.S. members of the staff work closely with their Pakistan colleagues, direct research projects, supervise the collection of library and reference materials, organize and conduct conferences, serve as consultants to Government agencies and business organizations, and in many other ways contribute to the training of future leaders of Government and business in Pakistan.

Members of the Wharton School began to staff the Institute in October, 1954.

At the University of Pennsylvania the project is being carried on under the general supervision of the Dean of the Wharton School, with Dr. Palmer as Coordinator of the project. In handling major contractual questions, Dr. Donald S. Murray and Mr. F. Haydn Morgan of the Office

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in his gross income for tax purposes. Income from fees and royalties should be listed on Schedule C of Form 1040, or Schedule G of Form 1040, and the deductible items should also be entered on these schedules. The difference is carried to the face of the tax return.

“You mentioned a second class of teachers a moment ago—the teaching teachers.”

“Yes, here the problems are a little different.

“Teachers not engaged in research leading to fees or royalties, and those who are not engaged in any kind of writing, consulting, or other ‘business’ activity are restricted with respect to the items which may be deducted in arriving at adjusted gross income. The major class of items deductible for adjusted gross are costs of transportation, meals, and lodging while attending teachers’ conventions, and other transportation expenses (other than commuting), to the extent not reimbursed by the employing institution. Thus, the cost of travelling to another institution for summer teaching purposes is deductible for adjusted gross income. Costs of travelling to summer school for the purpose of taking courses are deductible only if attendance is required in order to maintain a position—usually not the case with university personnel.

“However, the teacher as such may have certain expenses which are deductible as deductions from adjusted gross income, commonly referred to as itemized deductions. A teacher electing to itemize such expenses does so only if the amount would be greater than the optional standard deduction. Many taxpayers assume that they can benefit more from the optional standard than by itemizing, without putting the proposition to the test. All taxpayers, including teachers, should keep records every year, and make a calculation before arriving at a decision.”

“Are dues to professional organizations deductible?”

“Yes, and so are subscriptions to professional journals, rental of cap and gown, depreciation of the cost of a professional library of books, purchase of miscellaneous supplies, cost of official telephone calls (to the extent not paid for by the University), and registration fees at conventions. If a teacher pays a substitute for performing his job, the cost of doing so is deductible.”

“How about commuting costs?”

“No, the cost of commuting from home to school and return cannot be deducted. Nor can a depreciation deduction be secured on an office at home, if used for grading papers, and other work connected with the teaching function proper. These expenses are personal.

“In summarizing these items, the teacher may feel that the total amount is not very substantial, but the test is not how much any one itemized deduction will be, but how much all itemized deductions will be. Many individuals squeeze out a few dollars of deductible medical expense, even with a 3% exclusion, and in years when children are born, or there is a major operation, the deduction may be substantial. Each taxpayer, I might add, owes it to himself to pay the minimum tax within the law.”

We nodded in agreement and left with a pocketful of new certitudes. And also a thought: namely, that the one thing that would hurt more than paying an income tax would be not having to pay it.

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of Project Research and Grants, are directly involved. Financial matters, of course, are handled through the University Comptroller’s Office, with Mr. John C. McGrath and Mrs. Thelma A. Shoemaker having the major responsibility.

An Advisory Committee for the Karachi Project consists of Professors W. Norman Brown, Chairman of South Asia Studies; C. M. Kahler, Chairman of the Insurance Department; W. N. Loucks, Economics; N. D. Palmer, and S. B. Sweeney, Director of the Institute of Local and State Government, with Dean Kulp and Vice-Dean Winn as members ex officio.

A pleasant by-product of the “sisterhood relationship” is provided by occasional visits between Karachi and Philadelphia. Several Pakistanis have come to this country as participants under the program; more will come during the next few years. On their return to Karachi these persons will become staff members of the new Institute. Dr. Harnwell made an inspection trip to Karachi in February-March of 1955. Dean Kulp and Professor Sweeney are hoping to be able to visit Karachi next year.

Dr. Palmer is now in Karachi on an inspection trip. The Almanac sought him out just before his departure and learned from him that the present contractual arrangements will continue at least until mid-1959.

“After that,” said Dr. Palmer, “we expect that the Institute will be a going concern with little need of American assistance. But we hope and assume that the ties between Pennsylvania and Karachi developed during the period of cooperative activity will be lasting. I’d like to add, too, that this whole experience is a most challenging kind of opportunity for the University of Pennsylvania. It provides us with an opportunity to perform a real international service and to make a contribution to international cooperation and understanding and to the development of a great new country in a part of the world which will be of increasing importance in global affairs.”

Dr. Palmer is expected to have further news for us on his return to the campus on March 25th.

A SPECIAL INVITATION

If The Almanac is to serve as an effective organ of communication for the faculty and staff, it must reflect the opinions and expressions of these groups.

Let us remind you, therefore, that we welcome such expressions in the form of letters or in signed articles.
The Senate Reports

The three articles about The Faculty Dining Hall in the January issue of The Almanac contain inaccuracies, mis impressions, and instances of misplaced emphasis that ought, we think, to be corrected.

It is of first importance, we think, to have it made clear that it is the faculty who will pay the service charge of some $21,000 per year on the $400,000 loan for which application has been made to Housing and Home Finance Agency. The estimated operating statement of the proposed Faculty Dining Hall shows other expenses—including maintenance and operation, building repairs, utilities, insurances, bond service, furniture replacement, and supervision—that bring the total expenses to almost $55,000, of which almost $50,000 has to be covered by income from membership dues. This, we think, is as it should be, and we are particularly anxious to correct any possible misimpression that the Hall is being given to the faculty much as we appreciate the help provided.

Further, on the subject of membership and membership dues, we wish to explain that Dr. E. L. Brink's estimate of initial membership is 800, an estimate projected to total faculty from the smaller number of those returning his questionnaire. It is believed that the membership list will increase to something like 1200 within a few years after the Hall is in put in operation.

We should like next to point out that the spectacular jump in total cost from the $300,000, figure of January 1956 to the $800,000, figure of January 1957 was due, not so much to the fact that "the neighborhood has been getting more expensive" as (a) to the decision that the size of the Hall would have to be increased from some 16,000 to over 24,000 square feet in order to enable it to meet minimum requirements of the immediate future, and (b) to steeply rising building costs.

The plans for the Faculty Dining Hall are not fixed and final; suggestions from the faculty are still welcome. The University Administration has designated the Senate Faculty Dining Hall Committee as the architect's client with the power of final approval of drawings and with authority to make decisions regarding organization and operation of the Hall when completed. Indeed this Committee has, since the appearances of The Almanac articles referred to above, drawn up a list of some eleven plan changes that have been transmitted to the architect for consideration. The plans have in no way been modified to meet Housing and Home Finance Agency requirements; only the functions of one or two rooms have been redesignated for this purpose.

Finally, we have never regarded the problem of finding money to furnish the Hall as "one for the future." What the Senate Committee has proposed, after consultation with the architect and as a means of bringing the total cost figure within reach at this time, was that the third floor might have to be left unfinished until such time as additional equity can be procured. This was regarded as sound procedure from the point of view of construction and mechanical equipment (plumbing, heating, wiring, ducting, etc.) though, of course, it would postpone the availability of the meeting-dining rooms for which a very active demand is anticipated.

Mr. Pemberton's prediction that it may be only a few months before construction will begin on the Hall is most encouraging and one that we, in our enthusiasm, find it easy to accept.

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What Is The Almanac For?

The Almanac is virtually never used for the purpose for which it was originally conceived. It is time to recall that this publication came into existence as a result of the work of a Senate committee and a resolution adopted by the Senate on November 25, 1952. In pressing for an "intra-university organ of frequent communication," the Senate was not interested in adding to the literary embellishments of the campus but hoped for an effective channel of communication between the Faculty and other segments of the University community, particularly those engaged in policy making. This hope was based upon the belief that the minimal participation of the Faculty in shaping University policies might appropriately be enlarged, to the benefit of the University as a whole.

Little news of policy matters still in formative stages seeps to the Faculty out of the pages of The Almanac despite the best efforts of the Editor in this direction. It is hoped that the introduction of "The Senate Reports" as a regular feature may serve to ameliorate somewhat this distressing condition.

The Faculty alone is responsible for the dismal extent to which The Almanac serves as a means of articulating the views of faculty members. If this is the result of a misconception of the nature of The Almanac, the Editor, I am sure, stands ready to assure any and all persons that his pages are open to the expression of their opinions, and as an earnest of this will hereafter take special pains to remind his readers of the invitation. If the silence of the Faculty is the result of apathy and caution, this is a matter of deep regret.

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Phipps To Study Chronic Disease

According to Dr. Norman Topping, Vice-President for Medical Affairs, a broad program of research in the chronic diseases will be conducted by the Henry W. Phipps Institute staff when it is relocated in the new quarters to be constructed at 43rd Street and Chester Avenue. Functioning as part of the School of Medicine's Department of Public Health and Preventive Medicine, the Phipps Institute staff will undertake field studies of diseases among large population groups, especially those which afflict our aging population. Dr. Julius L. Wilson, Professor of Medicine, is the Director of the Institute.
Among Other Things

Names: President Gaylord P. Harwell received the honorary degree of Doctor of Laws at the recent commencement exercises of the University of Pittsburgh. According to the Pittsburgh Legal Journal, he was honored for both his academic and his scientific leadership. Dr. William H. Dubarry, Executive Vice-President, received the degree of Doctor of Laws from Temple University. Also recently honored was Dr. W. Norman Brown, Professor of Sanskrit and Chairman of the Department of South Asia Regional Studies, recipient of the honorary degree of Doctor of Literature at ceremonies marking the centenary of the University of Madras in India. Prime Minister Nehru and Indian Vice-President S. Radhakrishnan were among other recipients of honorary degrees at the exercises. Best wishes to Walter W. Wright, Assistant Librarian of the Service Division of the Library, who becomes Librarian at Ohio University at the close of the spring semester. Mr. Wright has been at Pennsylvania in a variety of responsible posts since 1947; he formerly was associated with Harvard, Johns Hopkins, and the New York Public Library. And congratulations to Dr. Robert E. Spiller, Professor of English, who has been elected First Vice-President of the Modern Language Association of America for the current year.

Medical Note: One of the bright lads over at Holiday Magazine has just informed us of a new service soon to be offered to hypochondriacs everywhere by an enterprising Manhattan physician. Each month the patients who pay the prescribed fee will receive the symptoms of a new disease under a group plan to be known as The Disease-Of-the-Month Club.

Clippings: A massive two-volume biography of Jay Gould: His Business Career by Dr. Julius Grodinsky, Professor of Finance, and a new edition of Franklin Pierce, a biography of the nation’s 14th president, by Dr. Roy F. Nichols, Vice-Provost and Professor of History, are now on the way to the bookstores from the University of Pennsylvania Press. Already at the stalls is a volume entitled How to Study, co-authored by Dr. Ralph C. Preston, Director of the University’s Reading Clinic, and Mr. Morton Botel, Reading Consultant for the Bucks County, Pa. Public Schools. E. Craig Sweeten, Director of Development, delivered the keynote address (“New Frontiers for Placement and Recruitment”) at the Seventh Annual Conference of the Western College Placement Association recently held in San Francisco, Calif.

Worth Another Thought: “Where all think alike, no one thinks very much.”—Walter Lippmann.

Reminder: A group of students has formed the Edwin E. Aubrey Memorial Book Fund in memory of our late esteemed Professor of Religious Thought. Dr. Aubrey was intensely interested in developing the University’s collection of books in his field and the Fund will help to assure the continuation of the project he initiated. Checks may be made payable to the University of Pennsylvania and sent to Dr. Elizabeth Flower, room 217-A, College Hall.

Catching up with the News: The Rev. Edward G. Harris, Chaplain of the University, recently delivered the annual Boardman Lecture in Irvine Auditorium. Subject: “Mission to Mankind.” The Boardman Lectureship in Christian Ethics was established in 1899 in honor of the Rev. and Mrs. George D. Boardman. The former was for 23 years a University Trustee and for a time its Chaplain.

As part of the 20th anniversary celebration of the Institute of Local and State Government, Dr. James C. Charlesworth, Professor of Political Science, last month presided over a panel discussion on the relationship between state and municipal governments. Among panel members were Governors George M. Leader of Pennsylvania, Robert B. Meyner of New Jersey, and Caleb Boggs of Delaware, as well as Mayors George E. Brunner of Camden and August F. Walz of Wilmington. Dr. Octavio M. Salati, Assistant Professor of Electrical Engineering, has been faring forth on the lecture circuit in an effort to interest young people in the engineering profession. Most recent stop: Media High School. Dr. Albert C. Baugh, Professor of English, is revising the Oxford Edition of Chaucer’s works, originally prepared by famous scholar W. W. Skeat. The place of business in American culture was the general subject of six lectures recently delivered at the University of Chicago by Dr. Thomas C. Cochran, Professor of History.

Financial Annex: Dr. Norman Topping, Vice-President for Medical Affairs, has announced that the W. K. Kellogg Foundation of Battle Creek, Michigan, has made a five-year commitment of $401,515 to the School of Medicine. The grant will be used for the testing and improving of the periodic health examination as an instrument for the early detection of disease and the promotion of health. The project will be carried on by the Department of Preventive Medicine and Public Health, of which Dr. John P. Hubbard is Professor and Chairman. Dr. Lester W. Burket, Dean of the School of Dentistry, reports that a commitment of $150,000 in graduate training grants over a five-year period has been made by the United States Public Health Service to the School of Dentistry. The funds will be used primarily as trainee stipends to train research workers and teachers in all of the sciences associated with dentistry. The University has been awarded a $12,000 grant from the Rockefeller Foundation for conducting a survey of modern landscape architecture in America: highways, parks, playgrounds, city open spaces, and housing developments. Mr. Ian McHarg, former Scottish Government Planning Officer and since 1954 Assistant Professor of Landscape Architecture at Pennsylvania, will direct the project. The University’s landscape architecture course (presided over by Mr. McHarg) has been accredited by the top educational authority in the field, The American Society of Landscape Architects.

Opinion: “The chief knowledge that a man gets from reading books is the knowledge that very few of them are worth reading.”—H. L. Mencken.