

office. But goodness, you are marvelously served by the quality of people they have pulled in.

The whole thrust, the whole orientation of the Office has been so drastically changed. I go back 10 years and I remember the annual production of statistics by Mr. Swatzenbaum who must have been a furiously busy man, and there wasn't much else.

The statistics were 2, 3, and 4 years out of date at the time. They had to do with the general sort of ideas that ignored the individual college.

I have never been able to use any of that stuff. Now, we have this remarkable new group of people who understand us and our problems. I think the country is extraordinarily fortunate in this.

Going on, I don't know whether it is in the purview of your investigation this morning but I would like to know that eventually you will come around to looking into the accounting procedures.

To speak for my own institution, I would simply have to classify our accountants as practically apoplectic over the problems that they have to contend with in trying to do an accounting job within the guidelines or the administrative rules or the law that they have been handed.

We have had almost to completely retool a very large, complicated, highly automated accounting system in order to do the job that has been demanded in this field. Now, we are talking about an institution that has an annual budget of \$70 million.

It is so big I don't even know about it. But just to handle a fairly small part of it, they have had to do a tremendous amount of work in redesigning their equipment, redesigning their programing, redesigning their categories.

I just wonder if we have not gotten the phenomenon of the tail wagging the dog here. I would like to know that eventually you people will be asking the college, its business officers and accounting officers their views on this aspect of the thing.

Mr. GIBBONS. Have any of you been audited by the GAO on NDEA?

Mr. KATES. Yes.

Mr. GIBBONS. Have all of you been audited by GAO?

Mr. GUNNESS. Two years.

Mr. GIBBONS. How about on the college Work-Study Program?

Mr. KATES. No.

Mr. GUNNESS. No. We have had careful review.

Mr. GIBBONS. Let me ask you something about the philosophy of forgiveness for teachers. What is your practical view?

Mr. JONES. Could I stick an oar in on that? I have a strong view on that. I think the forgiveness feature is marvelous. I am fully in agreement with it. I think it is simply too narrow.

I think there are other occupations which have a high social value which Congress certainly should take into account. That is where the normal economic return to the individual is, let us say, under scale in terms of the actual return of that occupation to society.

I would think generally of two other categories, and I am sure that my colleagues could come up with others. You undoubtedly have others still. In particular, I would think of the importance of social work and the whole apparatus that is now being developed in community action programs, with the underprivileged programs, et cetera, where we ought to be encouraging people by the same device.