

Mr. BOWMAN. I believe the only significant Government program is the Fulbright program again, and I believe this comes to about 3,000 total, but that is several years old. I think it may be even smaller now.

Mr. CURTIS. I think that too is below 10 percent. The reason I emphasize this every chance I get is that unfortunately the Government spends an awful lot of money propagandizing what it does. Very little of this data is placed in context. The real efforts are being made in the private sector. The American people have an unbalanced view of what is being done.

You ask about student exchange and others say, "Oh, you mean the Fulbright program." I say, "No. I am talking about the nine for every one, or whatever it might be, that we are talking about here."

Now, the only reason I bring this up, for it is a minor way, is that the Federal Government hasn't talked about cutting back on its expenditures in this area. I am not necessarily arguing they should, but they haven't talked about it.

When the Government buys tickets, it does not pay taxes?

Mr. BOWMAN. That is correct.

Mr. CURTIS. Even in domestic travel it doesn't. I was just trying to put this relatively small factor into this study.

Well, thank you very much.

Mr. HERLONG. Are there further questions?

Mr. UTT. Mr. Chairman.

Mr. HERLONG. Mr. Utt.

Mr. UTT. I want to direct your attention to your attachment in the last two or three pages of the number of places they go to and the number of days they remain abroad at the estimated tax and ask you why with the 35 days in Russia the estimated tax is \$240, and then with 83 days in Leningrad, which also is Russia, it is only \$190, and why other areas are as low as \$35 and \$40 for a longer period of time.

Why is there this great variation in the estimated tax?

Mr. BOWMAN. On the two programs in the U.S.S.R., the short program is a program arranged through Intourist which travels from city to city and has a good bit of intercity travel. That is the reason why the per-day cost of this program in the U.S.S.R. is very high.

On the other hand, the Leningrad program is a program in which students are studying and live in the university dormitories for a period of 6 weeks and their costs there are, therefore, much lower than those who are traveling about and living in hotels.

As for other programs in other countries, I think there are many factors that go into the cost of the program, including the type of accommodations used and the amount of expenditure. While I am commenting on this I might add that there is a factor that is also involved which is that the number of professors who go with the program contribute to the cost of the program because the Treasury Department at present is saying that all of the money that would be paid to U.S. university or educational organizations arranging foreign travel would be part of the figure in computing the overseas cost, even though it applied principally to expenses that the university might have in the United States.

Mr. UTT. Isn't this last column a cost per student?