The Battalion Texas A&M University November 16, 1977

Saving Jonathan Livingston Seagull

Only recently seagulls were granted majestic, even mystical status as free-wheeling philosophers who gathered their inspiration from the ocean's

Up and down the east coast of the United States, however, seagulls enjoy a less mystical stature as the common scavengers of sanitary landfills. Grown so inflated on public handouts, in fact, the lazy birds have even begun to avail themselves of airport runways, an unnatural flight pattern which has made the gulls a nuisance.

Now the U.S. Interior Department wants to declare this nuisance a capital offense, and officials are going to spread a poison which will knock off the birds by the thousands. Some people say that the plan is inhumane, and they of course falsely anthropomorphize a bunch of birds — not to say second-rate

But regardless of whether it is impossible to be humane to birds, the government can still be cruel. This project certainly qualifies as cruelty, particularly when other chemicals could be used to sterilize the birds for effective nuisance control. This would save the life of a whole generation of

Among them may be the one who knows which came first: the chicken or the egg. The Pittsburgh Post-Gazette



Rusty Cawley

Dragging out the education bandwagon

One thing has to be said for the United States Senate: When someone comes up with a sturdy bandwagon, everyone jumps

Senators Bob Packwood (R-Ore.) and Daniel Moynihan (D-N. Y.) have come up with a real, honest-to-God, chromeplated, steel-belted, four-wheel-drive bandwagon. And suddenly everyone in the Senate wants to carpool.

This magnificent machine is a bill that gives taxpayers supporting students a tax break. They could subtract one-half of the tuition they pay, up to \$500 per student, directly from their income tax.

This applies to tuition paid to elementary and secondary schools, prep schools, colleges, vocational schools, technical colleges, accredited business and trade schools and graduate schools.

A nice idea, especially if you're running for re-election anytime soon. It's bound to

benefit just about any taxpayer with children, as well as some who aren't parents The bill covers anyone putting themselves through school.

"We are facing an education crisis," Senator Packwood said during a press conference last week. "Education is becoming gourmet item, soon to be savored only by the poor and the well-to-do.

ator has some convincing data to back his argument. It now costs

an average of \$2,790 for a year at a public college, and \$4,569 at a private school. Because of this, Packwood said enrollment in universities will drop 50 percent by 1984.

"The loser in this escalating tuition war

is, as in all else, the middle class taxpayer,'

Packwood said. "He is too poor to afford the cost of college, too well-to-do to qualify for federal financial assistance

The American dream of a new home, a family car, a vacation and a college education for their children has become a with-

And I thought the American dream was something simple, like a chicken in every pot. I must be wrong. Look at the support the bill is getting and the senators who are

There's Bob Dole, last year's Republican vice presidential candidate from Kansas, and Richard Schweiker, last year's would-be Republican candidate from Pennsylvania. The war-hawk himself, Barry Goldwater (R-Ariz.) and the happy warrior, Hubert Humphrey (D-Minn.) stand side-by-side

on this one Texas Senators John Tower and Lloyd

thing, agree on this one. And there are 42 more co-sponsors.

It's been a tough year for the Senate, with the sex-scandals just fading and the Korean pay-off scandals just starting. Surely the senators have the right to try to capture the favor of the American people just once more before special prosecutor Leon Jaworski crucifies them.

But more governmental funding of education, no matter how indirect, isn't the answer. It's another symptom a nation becoming increasingly socialistic by the day.

Americans don't want red-herring legis lation. They want some real answers to some real problems: shortages of job, fuel, money ... and faith in American govern-

City Editor Rusty Cawley writes a weekly commentary on local affairs, government

More financial disclosure for churches?

By DAVID E. ANDERSON UPI Religion Writer

"Philanthropy has got to survive and its not going to unless there is full disclosure
— and that includes the churches."

That is the blunt conclusion of Mal

Gross, a partner in the prestigious accounting firm of Price, Waterhouse and Co., and the only top Certified Public Accountant who spends full time worrying about accounting procedures, financial disclosure and nonprofit organizations.

Right now Gross, who describes himself as a "crusader" on the subject, is the target of much rancor by some religious organiza-

Commentary

tions because he is chairman of the Ameri-

can Institute of Certified Public Account

principles and reporting practices for non-

mittee of CPAs from 11 top firms - has

issued a tentative set of principles and

practices for nonprofit organizations such

as trade associations, labor unions, con-

dominium management associations,

museums and religious organizations.

Not surprisingly the set of principles, which would be informally binding on CPAs if approved by the AICPA, has

The subcommittee — it really is a com-

profit organizations.

drawn a small mountain of comment from interested and affected parties, not least the churches and other religious organiza-

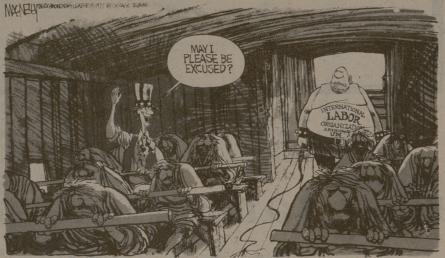
The heart of the proposed set of principles is to bring financial reporting by non-profit organizations into line with "generally accepted accounting principles.' particular, it would require that organizations report on the "accrual basis" of accounting rather than the cash basis.

Accrual accounting means that in addi-

tion to recording transactions resulting just from receipt and disbursement of cash, the amount owed to an organization and its debts would also be listed in a financial statement.

The idea, says Gross, is to provide a set of financial records that fairly reflect the actual financial situation of the organization and that "can easily be understood by a grandmother" who is deciding whether or where to send her \$5 contribution.

A number of church groups have op-



posed the tentative principles, saying that religious organizations are unique and that the principles would be burdensome. As the Roman Catholic response said, constitutional law "sharply distinguishes churches, for certain financial purposes,

from all other nonprofit organizations."

"The reason why the churches are uptight," said Gross, "is that they see that federal legislation is all but inevitable and that disclosure is going to be a part of it."
"They're concerned that a back-door regulation will force them to disclose how

much money they spend in raising money," he said.

Acceptance of the AICPA accounting principles would not mean that any religious organizations have to disclose more than they do now. If disclosure were written into law, however, the financial statements would be much easier to understand by the general public.

Disclosure generally would not have an adverse impact on mainline churches who solicit funds from their members. Instead it would be directed at organizations which engage in solicitiation from the general public through either direct mail campaigns or television and radio appeals.

"We've got to protect philanthropy," Gross said. "It is an institution that is unique to America. But without some kind of disclosure its credibility will be de-

Mr. Inside & Mr. Outside in the White House

By DICK WEST United Press International

WASHINGTON - Some Carter watchers are saying the president has all but abandoned the "outsider" stance he took during the 1976 campaign and is now playing the established inside game.

It is good we have seasoned observers to point these things out. For changes such as this are not always apparent to the untrained eye.

In case you can't tell the outsiders from the insiders, the following scorecard may be helpful. It shows typical differences in the way inside and outside presidents approach various Washington institutions.

CONGRESS

Outsider — Tries to overcome congressional opposition to administration programs by taking his case directly to the

The Lighter side

Insider — Overcomes congressional home districts of key lawgivers.

FOREIGN CRISIS

good will, mutual regard for human rights and traditional spirit of cooperation to produce amicable settlement of international issues

Insider — Sends 7th Fleet on maneuvers in home waters of recalcitrant countries.

DOMESTIC CRISIS

Outsider — Makes emergency appear Insider — Appoints presidential commission to study problem and report back

APPOINTMENTS

Outsider - Assigns trusted aides to

compile list of best qualified potential nominees regardless of political affiliation. sex, race, religion or ethnic background. Insider — Fills vacancy with someone

least likely to offend any major pressure

Insider — Never forgets a face but has trouble remembering some cabinet mem-

lation of administration policy.

VICE PRESIDENT

Outsider - Holds regular cabinet meet-

ings to get benefit of members' views on national issues and consult them on formu-

Outsider — Uses the Veep as his right hand man, assigning him a prominent role in decision-making process and keeping him apprised of all important developments both foreign and domestic.
Insider — See Cabinet.

NEWS MEDIA

Outsider — Recognizes that press must play adversary role and feels that frequent media contacts help reporters do better job of keeping the people informed.

Insider — Cancels semi-annual news conference and has press secretary issue blast at media bias.

Letters to the editor

Flag over dorm again

Last Friday, Nov. 11, the residents of the North Area Community witnessed an American flag flying from the flagpole by Walton Hall for the first time in years. We should all thank Bill Bradshaw of 216 opposition by threatening military bases in Moore Hall for his perseverance in seeing that this project became a reality. With the help of the Moore Hall Council, Bill Outsider — Depends on reservoir of purchased the flag and rope, cleaned the flag pole, and prepared it for the initial flag-raising. Although, using the flagpole had been an idea floating around for years, I commend Bill for again initiating interest

We hope that the other halls in the North Area will join Moore Hall in the flag raising duties so that this program can be ance before joint session of Congress and recommends comprehensive crash program dealing with every facet of problem.

maintained. In the meantime, though, I think I am speaking for everyone in the North Area Community by expressing our gratitude to Bill for his efforts. We are

and personally seeing that the job got

proud to see the flag flying in our area. - Tom Murray

Two cents worth

As with other topics in this column, the Cyclist-Pedestrian topic seems to have come to a standstill, but before it is closed altogether I would like to get my two cents worth in. I know from first hand experience that it takes a lot of skill and patience to ride a bicycle around this campus. All I have heard about is the pedestrian get-ting the short end of the stick. I think it's

time to speak up for the cyclist's side.

First, I would like to ask one question. Is it really easier to walk on the bike ramps from street to sidewalk than it is to just step up onto the curb? If it is, then we need more ramps, some for pedestrians and some for bicycles. If not, then why

must you walk on them? We can't both use them, and a couple of tires ago I found out that it's surely more convenient to ride up a ramp than a curb.

You've got to remember there are some of us who truly need a bike to get from class to class on time. I'll admit, it's no tough job to get from the Academic Buildings to SLAB in 15 minutes, but I'll race a pedestrian from a 1:00 PE class at Kyle Field to a 2:00 Engineering class at Zachry

anyday. (Try it sometime).

But let's compromise, we need no more laws for bikes on campus. Pedestrians, just give us our rights as cyclists; dont' walk in the bike paths or on the bike ramps, they were put there exclusively for bikes. Try to watch out a little for us and we will be much more apt to be watching out for you, instead of being so preoccupied with watching out for ourselves. Thanks.

- Doug Luecke, '81

Top of the News

Campus

Thursday first day to get tickets

Tickets to the Texas A&M-Texas football game will be distributed to season coupon holders as follows: Graduate students and senior will draw on Thursday, juniors will draw Friday, sophomores will draw Monday, and freshmen will draw Tuesday. Ticket windows be open from 7 a.m. until 4 p.m. each day.

Bus to game may be cancelled

A charter bus to Fort Worth for the Texas A&M-TCU game m cancelled Thursday, unless some empty seats are filled. The bisponsored by the Brazos County A&M Club. Reservations can made at the Association of Former Students Office. Questions can answered by calling 845-7514, extension 38. The bus is scheduled to leave the Rudder Center parking lot at 9

a.m. Saturday. It will leave Amon Carter Stadium after the 21 game has ended. A dutch-treat supper stop at the Waterwo Waco has been scheduled for the return trip. Refreshments will sold on the bus. The round trip will cost \$13 per person. Club official suggest a sack lunch be brought for the noon meal.

State

Personnel holiday moved back

The Christmas-New Year's holiday schedule for Texas A&M Uni versity and Texas A&M University System personnel has been moved back one day, Texas A&M Chancellor Jack K. Williams a nounced. Employees will now finish work Dec. 21 and return Jan.

State says motto patriotic

The State of Texas has asked a federal court to dismiss ather Madalyn Murray O'Hair's suit to remove "In God We Trust" from the U.S. currency on grounds the wording is a national motto and not a religious symbol. Assistant Attorney General Barbara Allen Babcok filed the motion to dismiss O'Hair's suit, saying "In God We Trus" was adopted as the national motto by an act of congress and is patr tic rather than religious. O'Hair contends the motto violates the pri ciple of separation of state and church, and also infringes guarantees of free speech and free exercise of religion.

Cullen Davis claims 'politics'

Millionaire capital murder defendant T. Cullen Davis Tuesday said he was prosecuted by politically ambitious district attorneys who spent \$500,000 trying to convict him of crimes he did not commit. Davis, 44, jailed without bond for more than one year for the Fort Worth shooting death of his 12-year-old stepdaughter, said one pro ecutor hoped a conviction would propel him into a judgeship. Jo Shannon, who will make the state's closing argument, said he did no "give a damn" about the defendant's accusations. "Did you ever he of a defendant in a notorious criminal case who didn't holler polities? Shannon asked. Final arguments in the trial are scheduled to be

Nation

Black students, teacher attacked

Charles Battles, a history teacher, his wife and 12 students from an all-black Pennsylvania Seventh Day Adventist high school were touring Boston's historic sites Monday when they were attacked by a small band of whites wielding wooden sticks and golf clubs. Battles and four of his students were injured, none seriously. The city Charlestown section has been a center of racial conflict since the implementation three years ago of court-ordered busing to achieve racial desegregation. Senior John Jones, 19, said students let the women get on the bus first. "We all tried to get in the bus, but we all couldn't make it," Jones said. "The guys didn't get on. We were attacked with sticks and golf clubs and other wooden clubs." Three men were arrested Monday and charged with five counts of assault with a deadly weapon. Police Commissioner Joseph Jordan vowed the city would "fully prosecute" the alleged attackers.

World

Queen's first grandchild born

Soviet officials, who recently announced their 1977 grain harves will be smaller than expected, have bought another 601,600 met tons of American corn, the Agriculture Department said Tuesday was the second Soviet purchase in two days, strengthening admi tration forecasts that Russians will buy 15 million tons of America corn and wheat in the year that began Oct. 1. In the last fiscal ye the Soviets bought six million tons of grain. The Soviet sales coming from an American harvest which includes a near-rewheat crop and a record corn crop of almost 6.4 billion bushels.

Soviets buy more U.S. grain

Princess Anne, Queen Elizabeth's only daughter, gave birth Tues day to a 7-pound, 9 ounce son - fifth in line to the British throne and the first grandchild of a ruling sovereign to be born a commoner Buckingham Palace spokesman said Princess Anne was resting com fortably after giving birth at 10:46 a.m. at St. Mary's Hospital in London. The 27-year-old princess' husband, career army officer Capt. Mark Phillips, was present at the delivery. The baby boy is the queen's first grandchild and will displace Princess Margaret, the queen's sister, as fifth in line to the throne. He follows Princes Charles, Andrew, Edward and his mother in the line of succession

Weather

Mostly cloudy and mild today and tomorrow with southerly winds 8-12 mph. High today low 80s. Low tonight low 50s. High tomorrow mid-70s. No rain.

The Battalion

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