

It should be noted that the requisition must be completed in every way. This means all items regarding quantity, description, price, etc. If the exact price is not known, an estimate should be given and noted as such. The estimate will not be typed on the final purchase order but it must be listed on the requisition. All requisitions not properly filled out will be returned to the originator, and this will, of course, cause a delay in obtaining the merchandise.

#### C. SOLICITATION OF FUNDS

Solicitation of funds from the community beyond the campus for any University activity must be cleared by the Vice-President, University Relations or the President.

Funds given to Pacific University must be routed through the University Relations Office and the Business Office so that adequate records may be kept and donors assured that the funds will be expended for the purpose designated.

The funds received by various groups of "Friends of" some part of the University are given to the University and only as such are eligible as tax deductions by donors. The funds do not belong to the Friends of ..." nor to an officer, but to Pacific. They may be authorized and spent on University projects only by those employees accountable for expending such funds.  
(1980)

#### D. CHARGES AGAINST ACCOUNTS

Charges against any account may be made only by the officer of the University responsible for the account as set forth in the chart of authorized signatures. Charges which do not bear the appropriate authorizing signatures will not be honored by the Business Office. Exceptions to this policy may be made only by the President with the concurrence of the Chairman of the Board of Trustees.

#### E. IMPROPER BANK ACCOUNTS

Any bank account purporting to be for a Pacific University project, or any account using the name of Pacific University, unless authorized by the Vice-President, Business Affairs, or the President, constitutes an improper use of the University's name.

#### F. SIGNATURE AUTHORIZATION

Any check or other form of payment drawn to Pacific University may be endorsed for the University for any purpose only by those so authorized by the Board of Trustees. The Business Office keeps the record of those who are authorized to sign.  
(Board of Trustees 1979-80)

## G. G-ACCOUNTS

1. Budgets must be approved by Administrative Council.
2. Expenditures must be approved by the advisor/director and the appropriate senior officer who is a member of the Administrative Council.
3. The appropriate senior officer who is a member of the Administrative Council must approve plans/programs of G-account groups/individuals.
4. Fundraising for any G-account must be with the advice and consent of the Vice-President, University Relations.  
(Administrative Council 1979-80)

## H. PAYMENT OF HONORARIA

In reviewing the accounts payable records, the University auditors have noted that in some instances we have been paying honoraria to University employees without taking the appropriate tax deductions. This is a violation of the Internal Revenue Code.

All payments to a University employee for services rendered to the University, regardless of the source of funds used to compensate the performer of the services, must be made through an adjustment to his or her monthly salary.

Requests for payment for services rendered, including honoraria, over and above the contracted salary must be submitted separately from requests for reimbursement for travel, supplies, etc. The closing date for the end of the month payroll is the 16th of the month hence requests must be filed prior to that date.

Requests for the payment of an honorarium to a non-University employee must be accompanied by a Social Security number and home mailing address.  
(President, 1980)

## I. ENTERTAINMENT EXPENSE

Reimbursement for entertainment may be provided by the University to full time faculty members. Requests for authorization of entertainment expenses shall be made to the appropriate division chairperson or dean prior to the expenditure of funds.

## J. GIFTS TO THE UNIVERSITY

It is necessary for each gift to Pacific University to be given through the University Relations Office in order to provide:

- assurance that adequate records are maintained for each gift,