IFC funds overlooked in budget director transition

By Beth Hege Emerald Contributor

When Trent Spradling took over the budget director's office at the University in 1990, he inherited the balance sheets of an institution that spends \$200 million a year. His predecessor, Ralph Sunderland, was there to help with the transition.

But some things, including the Incidental Fee Committee funds, got overlooked. Last summer, the budget office discovered a surplus of \$337,000 in IFC interest

Spradling announced the windfall in November, and University administrators and the ASUO have been grappling over the money ever since.

The budget office has been searching through stacks of ledgers and notes, trying to sort it all out.

Spradling offered two reasons as to why the funds were overlooked: a change in personnel in the budget office and a change in philosophy in the University administration

The fund, which came directly from student incidental fees, is one of the few accounts the state allows to earn interest. When Sunderland worked as budget director, he combined all the University's interest-earning accounts into one. He devised a schedule for transferring the funds and managing the interest.

The accounts earned interest the same way they would for anyone with an interest-earning checking account. A simple formula provided the maximum amount of interest: Receive money early, pay bills as late as possible and collect the interest on principal.

Sunderland also had to reconcile the accounts. Again, the idea is similar to maintaining a checking account. When a statement arrives from the bank, the owner of the account compares the balances in the checkbook to those on the statement. If the numbers match, the accounts are rec-

Sunderland managed the accounts and reconciled the balances according to schedule.

"I am very systematic. You have to be in this business," said Sunderland, who worked as University budget director for

It came as a surprise then, when a surplus of \$337,000 in IFC fund interest was discovered during audits.

'The ball was dropped someplace," Sunderland said.

Spradling said the funds were never lost "They were simply ignored," he said. "Since only (Sunderland) knew the system, there was no one there to wave the

To "wave the flag" would mean alerting Spradling to reconcile the IFC money according to Sunderland's schedule.

However Sunderland, in his long tenure. worked fairly independently. Other budget office employees didn't realize anything was amiss.

When Sunderland left, Spradling didn't

make a new schedule, and the fund remained unreconciled, slowly collecting interest

Both Spradling and Sunderland pointed to the change in University adminis-tration when Myles Brand became president as an explanation for the confusion. Along with the change in personnel at one level came a change in philosophy from another.

Before Brand, Sunderland used a centralized system, where a number of smaller funds were combined into and doled out from a larger account. Sunderland constantly transferred funds from one account to another.

Brand decentralized the University administration, a philosophical shift that has affected the nuts-and-bolts work of the budget office.

Spradling said he is creating a system compatible with Brand's goals. The accounts will be streamlined and flow directly to the people who control them, rather than go through transfers.

CONDOMS

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comes from their accidents."

Statistics back her up. Depending on the study cited, condoms generally have a 5 to 20 percent failure rate - almost entirely from incorrect usage.

Steve is another condom user who made a mistake. He had used a condom before and knew how to put it on. But that was all he knew

I didn't really think that much about it," he said. "I figured you just put the condom on and

Steve waited too long to withdraw from his partner. He lost his erection, causing the condom to

"It was a stupid mistake I shouldn't have made," he said. "I wasn't careful because I wasn't thinking.

Widoff has seen it before. She will be leading a discussion with a few half-listening teen-agers when she will bring up common errors. Several students will invariably shift in their seats.

"You see the lights go on and the look of horror when I start talking about mistakes," she said "People make them all the time."

Improper lubricants are probably the most common error, said Daniel Bow, director of the Condom Resource Center in Oakland, Calif. People often use oil-based lubricants, which can significantly weaken a condom within 30 seconds.

'People know not to use Vaseline," Bow said. "But hand lotions aren't as obvious to a lot of people. They don't know whether a lubricant is oil- or water-based because it isn't clearly marked.

There are several steps a person should follow when using a condom. They range from the obvious to the humorous, but they're all equally impor-

The condom must be placed on the erect penis prior to any sexual contact. The user should squeeze the air out of the tip and then leave about a half-inch space on the end

Following intercourse, he should withdraw the penis immediately to ensure the erection won't be lost and the condom won't fall off. And finally, both partners should thoroughly wash the sex organs immediately afterward - this ensures that if contact occurs again, no liquids will be trans-

Both men and women should really understand how to use a condom, otherwise it's selfdefeating.

Doug DeWitt, AIDS/HIV Resources Inc.

However, there are several other lesser-known precautions a condom user should follow, said Doug DeWitt of AIDS/HIV Resources Inc., a local organization committed to providing AIDS education and support services

DeWitt said a couple must make sure a female has enough natural lubricant for comfortable intercourse, otherwise the condom could rip. A man should unroll the condom properly, taking care that the condom isn't stressed.

A person should open the condom package carefully, with one's hands if possible - not with one's teeth. And anyone engaging in anal sex should use plenty of lubricant because the friction is much higher, and the condom is more susceptible to tears

But why are mistakes so common when the instructions are printed clearly on condom packages? Because most people don't want to take the

'Give me a break," Bow said. "People never read instructions, especially in a sexual situation. It's just not realistic. And there's no one to teach condom usage because no one wants to talk about

Experts generally agree the best way to use condoms effectively is to open a package alone and examine the condom. Men should practice putting them on. Women should grow accustomed to handling condoms.

Both men and women should really understand how to use a condom, otherwise it's selfdefeating," DeWitt said.

Widoff agreed. "It's called user effectiveness." she said. "People can make a lot of mistakes and maybe condoms will only be 80 percent effective. Or they can use it perfectly every time and condoms can be as good as 99 percent effective. In this day and age, we'd better make perfection realis-

VOTE

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The requirement would affect freshmen entering the University starting with the 1994-95 school year or the following year, depending on how quickly the University can approve courses for the requirement and hire additional faculty to teach them.

President Myles Brand told the senate the requirement would cost the University \$350,000 to hire seven new faculty members. However, he said, the University has the money to do this, because it already plans to hire new faculty during the next two years. When hiring new faculty members, Brand said, the University will consider whether they can teach courses that fulfill the requirement.

"I am fully convinced we have the wherewithal to do this."

One opponent said the money could be better spent.

'A deplorable number of juniors and seniors in my classes display deficiencies in reading, writing and arithmetic," said economics Professor Henry Goldstein. He added that he believes the proposed requirement would mold students' ideological views into the same politically correct shape.

Sandra Morgen, an associate professor of sociology who

helped draft the proposal, hotly disagreed

These are basic life skills," Morgen said. "When racism is the kind of cancer we have in society ... I can't understand how educating people to think critically about these issues is considered narrow

ASUO President Bobby Lee said students want the require-

ment to focus on current racial and gender issues. "It's great to learn about Asian history," Lee said, "but we need to learn how to live together in our society here today.

But linguistics Professor Tom Givon said a course requirement won't help race relations.

"Racism is not going to go away because of one piddling lit-tle course," Givon said. "We have to fight it in our own

ET ALS

MEETINGS

EMU Board will meet today at 2 p.m. in the EMU Board Room. For more information,

Constitution Court will meet for court session tonight at 7 (Room TBA - call the EMU). For more information, call 686-0305.

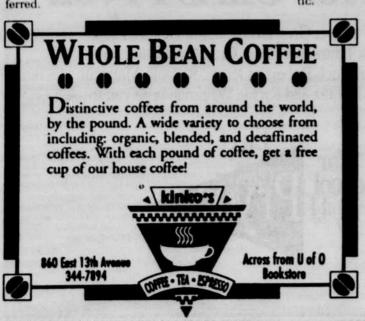
Incidental Fee Committee will meet with a budget hearing tonight at 6:30 in the EMU Board Room regarding the following groups: LASC, Dance Oregon, Philosophy Club, Legal Services and EMU Maintenance/House. For more information, call 346-3749.

MISCELLANEOUS

Chi Alpha Christain Fellowship will sponsor "Dinosaurs and Big Bang or Big Boondoggle," a lecture by Dr. Thomas Kindall today at 1 p.m. in the EMU Ben Linder Room and at 7:30 p.m. in the EMU Bri Room. For more information, call 346-0910.

PACC Health Plans will present "Future Vision: Health Care Cost-Containment and the Clinton Administration" by Kenneth Abramowitz tonight from 5:30 to 8 at the Valley River Inn.

Hillel will meet for Torah Study today at 4 p.m. at 1414 Kincaid. For more information, call 343-8920.



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