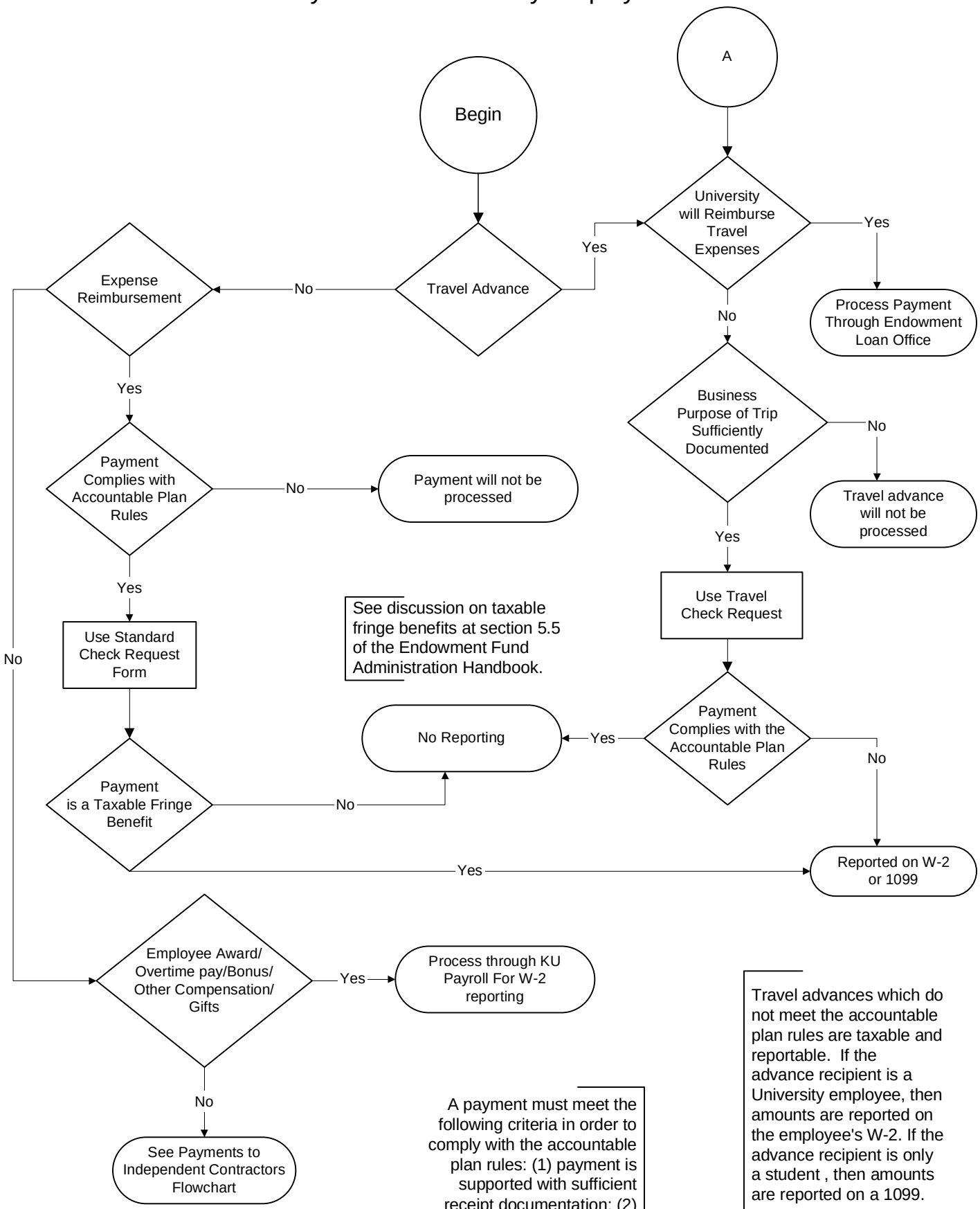Payments to University Employees