

**POLICIES AND PROCEDURES RELATED TO
ACCOUNTING AND GENERAL OPERATIONS**

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1. SIGNATURE AUTHORIZATIONS

In order to maintain appropriate internal controls regarding the commitment and/or disbursement of funds via College accounts, the system of authorized signatures for such accounts should be consistent with the organizational structure of the College. Signatures authorized to commit and/or disburse College or Museum funds will be those of individuals having official fiscal management responsibility for such accounts.

The College's organizational structure accords certain individuals fiscal management responsibilities for specific funds and amounts. Please see the attached document for details as to the limits for each category of employee.

Note:

1. The Associate Vice President Administration and Finance or the Controller and Budget Director have the authority to approve monthly healthcare invoices or pre-approved budgeted items in excess of their authorized limits.
2. Items approved through the capital budgeting process have been pre-approved. They can be submitted directly to the Budget Office for processing.
3. Individuals may not authorize or approve expenditures primarily benefiting themselves, such as in the case of travel reimbursement vouchers.
4. The Board of Trustees has authorized the President or his /her designee to approve transactions with external parties (e.g. contracts, leases, or any other contractually binding agreements).
5. In the absence of the individual's direct supervisor, the next level up supervisor may authorize the transaction.

Change in Signature Authorization

In order to change an authorized signer, an employee's supervisor should notify the Controller in writing. The memo should include the employee's full name, title, account number(s) and a sample of his/her signature.

2. PROCUREMENT POLICIES

Purchasing

The RISD Purchasing Department is dedicated to assisting the College community with timely and cost effective procurement of goods and services. Departments should maximize their purchasing power through competitive bidding and the utilization of special pricing agreements and contracts established by the Purchasing Department.

Purchasing Methods

The nature of RISD is such that a singular method of obtaining goods or services to fulfill the educational mission of the College is not possible. For that reason, the Purchasing Office has established various methods to obtain goods or services. The College has determined that by allowing flexibility in procurement procedures the end user will benefit. The approved methods are:

Procurement Card

Essentially a corporate VISA card, the procurement card can be used to purchase goods or services with a value that does not exceed an individual's authorized signature level. A separate policies guideline has been developed to address all aspects of the procurement card. A copy follows this document. Cardholders should review transactions online at www.paymentnet.com on a regular basis. Capital expense cannot be charged to the procurement card.

Purchase Order

A purchase order is generally used when a department cannot use the procurement card or in situations where full documentation or a more complete audit trail is required.

All requests for the purchase of goods or services with a value exceeding the individual's authorized signature level should be processed via a RISD purchase order. A purchase order is the one reference point common to the originator, Purchasing, Accounts Payable and the vendor. It is essential for tracking the purchase from procurement through the payment stage.

When using a purchase order a purchase requisition should be sent to the Purchasing Department, from which a purchase order will be established and forwarded to the vendor. Departments should recommend vendors, especially where highly technical goods/services are required. Purchasing may consult various manufacturers with comparable specifications to obtain the best price, quality, and service. Purchasing will assist departments in the negotiation of price, service, delivery, and other considerations.

Purchase Requisitions Should Include:

- A detailed description of the goods or services being requested. The Purchasing Department will not alter specification requirements without approval of the department ordering the merchandise. Brand names are not considered part of the specifications, and generic substitutions are investigated. However, if program considerations require a specific brand name product, this should be noted on the requisition.
- The name, address and phone number of the preferred vendor along with a W-9 form if the vendor is new.
- The date of the requisition was filled out, the 11-digit account number to charge and the signature of the individual who is authorized to commit funds against the account.
- The purchase price for the order, including an estimate of shipping charges.
- The date when the merchandise or service is needed. Plan ahead to allow a reasonable period of time for delivery or service.

- All requisitions for printing services charged to subcode 4400 should be reviewed by the VP of Media before a purchase order is issued.
- The Funds Manager should cosign requisitions charged to restricted accounts before a purchase order is issued.
- Turnaround is typically 2-3 business days.

When an incomplete requisition is submitted, the Purchasing Department will assist the originator to ensure that the requirements of the purchasing policy and the department's needs are fulfilled.

Changes to Purchase Orders: If a change (correction, revision, etc.) is necessary after a requisition has been sent to Purchasing, the originating department should contact Purchasing, not the vendor.

Receipt of goods: All goods are delivered to Central Stores/Receiving, where the receipt is recorded into a computerized system. Delivery of goods will be made to the appropriate department by the RISD Delivery Service van. Exceptions to this include equipment that is bulky or may need to be set up by the vendor.

Return of Goods: It is the responsibility of the department to contact the vendor for a return authorization for damaged or unwanted goods. Sometimes the vendor will make arrangements to pick up the goods at your location. If not, contact the Mailroom to make arrangements for the return. The Mailroom will obtain and attach to the purchase order dated proof of return, i.e., UPS slip. It is a good business practice to have written communication between the originator and the vendor on record in the case of returned or damaged goods. Forward a copy of this communication to Purchasing to withhold payment.

There are some exceptions to the general policy concerning the use of a purchase requisition and purchase order. Please refer to the policy on check requests for a description of these items.

Requests for Price Quotes/Bids:

Please review the policy for bids and price quotes below. Requesting price quotes ensures that we are getting the best price and terms and/or faster delivery. From time to time, it is necessary to obtain materials that can only be secured from one vendor (sole source). If a requisitioner believes that to be the case, contact the Purchasing Department (and make note on the requisition) for assistance in possibly locating a competing vendor or to verify that a best effort was made and that none could be found. Vendors used by RISD may also have other relationships with the College and others could construe a sole source bid as an unfair business practice. Furthermore, failure could breach a good working relationship that you currently have with a particular vendor. It is each department's responsibility to seek out vendors and obtain the bids/quotes from vendors. When choosing a vendor for a purchase, please make sure to obtain a W-9 to send along with the purchase requisition. If at any time assistance with bids/quotes is needed please contact the Purchasing Department.

If a purchase is with a vendor the College currently has a contract with, there is no bid/quote requirement until the contract is up for renewal. An example would be Apple Computer.

- **Purchases \$10,000 and less** - There is no bid/price quote required.
- **Purchases between \$10,000 and \$25,000-** Requires two written quotes/bids from vendors. These quotes should be attached to the purchase requisition when placing the order. If the low bidder is not selected a short explanation should also accompany the purchase requisition.
- **Purchases \$25,000 and over** – Requires three written quotes/bids from vendors. These quotes should be attached to the purchase requisition when placing the order. If the low bidder is not selected a short explanation should also accompany the purchase requisition.
- For the commitment of funds from subcode 8000 or 8100 of the Current Fund, or funds from Capital (65) or Grant Fund (22) more than one price quote should always be obtained.

Failure to abide by this policy will result in a delay in processing the transaction, as your paperwork will be returned to you for compliance.

If you have any questions contact Kim Harpin at x6424.

Departmental Transactions:

The College will directly charge back, to individual departments, the cost of transactions, through the Copy Center, Mail Services, Dining Services, Facilities, Public Safety, and Telecommunications areas. Additionally the RISD Store is a resource for goods that can be charged to the procurement card.

Please refer to the section "Capital Improvements, Alterations and Equipment" for guidelines regarding capital budget purchases.

Specific questions regarding the purchase or rental of equipment, facilities, or services should be directed to the Purchasing Department. Rental fees are sometimes classified as 1099 income per IRS guidelines and may require the social security number or federal employer identification number of the vendor.

3. CHECK REQUESTS

Check requests are for disbursements not normally processed through the usual purchasing procedures. An example of this type of transaction would be payment of honoraria.

Check requests should be typed or printed and should contain the following:

- the 11-digit account number expensed and the signature of an individual authorized to commit funds against the account
- the complete name and address of the payee
- the social security number when applicable
- the description of the goods or services
- the amount of the payment and the date the check is needed
- the appropriate documentation such as an original invoice attached to the check request
- distribution instruction for the check
- a W-9 for new vendors

This type of disbursement includes, but is not limited to:

- **Fees Paid for Lecturers and Visiting Critics** - Arrangements to obtain professional service from individuals should be in writing between the department head and the individual to ensure mutual acceptance of terms. While it is not necessary to attach backup, it is required that the individual's social security number be on the face of the check request.
- **Dues, Memberships, Subscription Renewals, Registration Fees, Prepaid Orders, and Similar Expenditures** - These expenditures should be supported by an original invoice and a copy of the invoice that will be mailed with the payment. (For more information regarding dues and memberships refer to the section on professional development.)
- **Incidental Items Totaling Under \$10 Needed Immediately** - The individual (with prior authorization) may pay for such items directly and then request reimbursement. The person seeking reimbursement cannot authorize check requests for reimbursements. These expenditures should be infrequent, under \$10 in total and supported by a receipt. Since Rhode Island School of Design is not subject to sales tax, the vendor should be made aware that the purchase is for the College. Students should not be put in the position of expending personal funds for College expenses.

There is normally a 7-10 business day "turnaround" period for the issuance of a check that has been properly prepared and documented. The original supporting documentation attached to the check request will remain in Accounts Payable. If a document (registration form, prepaid order, subscription renewal, etc.) is to be mailed with the check, attach a copy to the check request with mailing instructions.

4. PROFESSIONAL SERVICE PAYMENTS

Compensation/Payment Requirements

RISD is required by the Internal Revenue Service and the State of Rhode Island, Division of Taxation to report employee compensation and payments to independent contractors for professional services. Payments for merchandise used in conjunction with a project are not reportable if the independent contractor furnishes the College with a separate bill backed up with original receipts. Employees are paid through the College's Payroll department while independent contractors are paid through the Accounts Payable department.

The government requires the legal name, home address, and social security number for individuals or the legal business name, business address and employee identification number for companies receiving compensation as an independent contractor. This information should be furnished on the purchase requisition or check request submitted for disbursement. Payments of \$600.00 or more are reported to the IRS on Form 1099 on a calendar year basis. A copy of the form is furnished to the taxpayer by January 31st of the following year. A W-9 (Request for Taxpayer Identification Number and Certification) will be sent to all independent contractors providing services to the College per IRS guidelines. The independent contractor should fully complete the W-9 form and return it to the Accounts Payable department. Failure to do so will delay future payments to the independent contractor and could result in backup withholding tax.

BACKGROUND

Individuals who perform professional services for the College include lecturers, visiting critics, architects, photographers, and the like. RISD's policies and procedures in regard to payment for these activities are outlined as follows:

Two categories of people perform professional services for the college, employees and independent contractors.

Who are Employees? The core of the IRS employee definition of an employer-employee relationship exists under the Common-Law test in cases where the person for whom services are provided has the right to control and direct the individual who performs those services. A worker who can demonstrate that he or she is not an employee under the Common-Law test is generally entitled to treatment as an independent contractor for federal employment tax purposes.

Who are Independent Contractors? An individual who is subject to the control or direction of another only to the results to be accomplished, and not as to the details by which those results are accomplished, would be considered an independent contractor.

Requests for payment to an independent contractor performing a professional service should be accompanied by documentation certifying the amount to be paid. This documentation can be in several forms:

- an original invoice from the independent contractor indicating the service, the fee and any other reimbursable expenses incurred
- copies of correspondence between RISD and the independent contractor confirming the nature of the service performed, the amount to be paid and the payment due date
- a contractual document that may exist
- a letter of invitation for services

If an individual is to be paid at the time his or her service is rendered, as in the case of a lecturer, the host department should send the check request and documentation at least one week prior to the date of the event. This will allow time for the check to be processed and returned to the department for presentation to the lecturer. In the case of consultants requesting reimbursement after the fact, payment will be made as soon as the appropriate documentation has been received and reviewed.

Please note that generally, if an individual was employed by RISD and paid through Payroll during the current calendar year and then provided RISD with independent contractor services during that same year, that individual must be paid through Payroll for his/her independent contractor services unless that same individual has a separate business with a unique federal identification number (Social Security numbers do not qualify).

THE TWENTY COMMON-LAW FACTORS

1. Instructions- An **Employee** should comply with instructions about when, where and how to work. Even if no instructions are given, the control factor is present if the employer has the right to control how the work results are achieved. **Independent Contractors** determine the place and sequence of work.
2. Training- An **Employee** may be trained to perform services in a particular manner. **Independent Contractors** ordinarily use their own methods and receive no training from the purchasers of their services.
3. Integration- An **Employee's services** are usually integrated into the business operations because the services are essential to the success or continuation of the business. This shows that the employee is subject to direction and control. An **Independent Contractor's** services may not be related to the employer's business.
4. Services Rendered- An **Employee** renders services personally. This shows that the employer is interested in the methods as well as the results. With an **Independent Contractor**, others can do the work if a contract is completed or substitute workers can be used.
5. Hiring, Supervising & Paying Assistants- An **Employee** works for an employer who hires, supervises, and pays workers. An **Independent Contractor** can hire, supervise, and pay assistants under a contract that requires him or her to provide materials and labor and to be responsible only for the results.
6. Continuing Relationships- An **Employee** generally has a continuing relationship with the employer. A continuing relationship may exist even if work is performed at recurring although irregular intervals. An **Independent Contractor** works by the job.
7. Set hours of Work- An **Employee** usually has set hours of work established by the employer. An **Independent Contractor** generally can set his or her own hours.
8. Full Time Required- An **Employee** may be required to work or be available full time. This indicates control by the employer.
9. Doing work on Employer's Premises- An **Employee** usually works on the premises of an employer, or works on a route or at a location designation by an employer. An **Independent Contractor** generally works off-site.
10. Order or Sequence Set- An **Employee** may be required to perform services in the order or sequence set by an employer. This shows that the employee is subject to control and direction of the employer. **Independent Contractor** can set his or her own schedule.
11. Oral or Written Reports- An **Employee** may be required to submit reports to the employer. This shows that the employer maintains a degree of control. An **Independent contractor** files reports when the job is done or possible interim reports.
12. Payment by hour, Week or Month- An **Employee** is paid by the hour, week or month. An **Independent contractor** is usually paid by the job or on a straight commission.
13. Payment of Business and/or Traveling Expenses- An **Employee's** business and travel expenses are generally paid by an employer. This shows that the employee is subject to regulation and control. An **Independent Contractor** pays his or her own business and travel expenses as part of the cost of the job.
14. Furnishing of Tools and Materials- An **Employee** is normally furnished significant tools, materials and other equipment by the employer. An **Independent Contractor** furnishes their own tools and equipment.
15. Significant Investment- An **Employee** has no investment in the facilities used. An **Independent Contractor** has a significant investment in the facilities he or she uses in performing services for someone else.
16. Realization of Profit or Loss- An **Employee** does not incur a profit or loss. An **Independent Contractor** can make a profit or suffer a loss as a result of work.
17. Working More Than One Firm at a Time- An **Employee** works for one firm at a time. An **Independent Contractor** is generally free to provide his or her services to two or more unrelated persons or firms at the same time.
18. Making Services Available to the General Public- An **Employee's** services are generally not available to the general public. An **Independent Contractor** makes his or her services available to the general public (advertising).
19. Right to Discharge- An **Employee** can be fired by the employer. An **Independent Contractor** cannot be fired so long as he or she produces the result that meets the specifications of the contract.
20. Right to Terminate- An **Employee** can quit his or her job at any time without incurring liability. An **Independent Contractor** usually agrees to complete a specific job and is responsible for its satisfactory completion, or is legally obligated to make good for failure to complete it.

5. EMPLOYEE COMPENSATION PAYMENTS

This section does not cover treatment of independent contractors. Please see the separate Independent Contractors section for more information.

These guidelines pertain to all compensation payments regardless of the source of funds: operating, unrestricted or restricted funds, and plant funds.

Payments to RISD employees for work performed in any department of the institution should be processed first through the Human Resources Office and then by Payroll. Teaching contracts are issued for work performed in either the Continuing Education or the Museum Art Education Department.

Payments to student employees for work performed in any department of the institution must be processed through RISD's Work Study office. This includes all compensation whether under work-study or grant. The College Work Study Office should be contacted before making any arrangement involving wages paid to students. Students cannot be considered independent contractors; they can only be treated as student employees regardless of the type of work or project they are engaged in providing to the College. Students are paid on a monthly basis.

Graduate Studies will issue contracts for teaching assistantships and forward the information to Payroll. Assistantships are paid on a monthly basis.

6. TERMS OF EMPLOYMENT

The Human Resources department is the chief source of all information concerning employment at Rhode Island School of Design. The following topics are included in this guideline because of the financial impact and general accounting issues surrounding the transactions.

Moving Expenses

The mileage rate for moving expenses is established in accordance with IRS guidelines. Please contact Kim Harpin at x6424 for the current rate. Reimbursement above this rate is considered taxable income.

During the hiring process negotiations may be made to subsidize a newly hired employee's relocation expense. RISD is committed to compliance regarding the IRS stand on nondeductible expenses. Therefore, we will not reimburse nor include the following types of expense in the subsidy.

- Any part of the purchase price of the employee's new home
- Car tags
- Drivers license
- Expenses of buying or selling a home
- Expenses of getting or breaking a lease
- Home improvements to help sell your home
- Loss on the sale of your home
- Losses from disposing of memberships in clubs
- Meal expenses
- Mortgage penalties
- Pre-move house hunting expenses
- Real estate taxes
- Refitting of carpets and draperies
- Security deposits (including any given up due to the move)
- Storage charges except those incurred in transit and for foreign moves
- Temporary living expenses

Computer Loans

RISD acknowledges, promotes and supports the use of technology during the workday and also as a means of personal growth and accessibility. In view of that principal the College currently offers non-interest bearing computer loans to employees who meet pre-established employment conditions. You can obtain an application for a computer loan on the Intranet on the Human Resources link.

Cell Phones/Pagers

You can find information regarding the policy for cell phones and pager requests and usage on the Intranet.

7. PAYMENT TO FOREIGN NATIONALS

The payment and tax requirements for foreign nationals are both specific and strict. This section applies to people coming into the United States specifically at RISD's invitation and to foreign nationals already in the United States sponsored by another institution for another purpose. It applies regardless of the length of time needed to perform the services.

The College has a legal obligation to fully comply with government policy. At the same time, the educational experience associated with bringing world-renowned expertise to our campus is of great value and strongly supported. There will be no exception to full compliance regarding payments to foreign nationals.

The following memo will continue to be updated to comply with government regulations.

FROM: Margaret Lewis, Academic Affairs

RE: FOREIGN NATIONALS WORKING AT RISD

Each year information about international visitors is sent to academic department heads, deans, the directors of the Museum and Library and their assistants. The information is distributed annually to remind all concerned with good practice, introduce new department heads and staff to how the law intersects with invitations to speakers and contracts for adjuncts, and to call everyone's attention to changes in the law. Essential information about short term and long term visitors appear on pages 2 and 3 of this memo: please keep it where you can refer to it.

It is noteworthy that the federal government is currently performing random immigration audits of institutions of higher education and is fining schools that are not complying with the law and may restrict international programs in others. RISD in fact has been visited by Homeland Security twice already. RISD's internationalism is a core value: please help us continue our sound practice and strict compliance with the law so that our global aspirations are not checked.

Short-term visitors, visitors on campus for 9 or fewer days.

Visitors who will work on campus for more than 9 days in any capacity are not considered short-term visitors but employees and must have a different kind of visa.

Short term visitors may be exempt from tax if they are from a nation with a tax treaty with the United States and if they have an International Taxpayer ID number (ITIN) or a US Social Security number. Visitors from a tax treaty nation who do not have an ITIN or SS# may apply for an ITIN and wait for tax-free payment until RISD receives the ITIN from the IRS. Visitors from non tax-treaty nations or those without ITINs are subject to taxation.

Visa Waiver Program. 36 nations have visa waiver agreements with the US. As of January 12, 2009, federal law requires that all Visa Waiver Program travelers apply for authorization in advance through an Electronic System of Travel Authorization ("ESTA").

Step 1. Contact Academic Affairs as soon as you know that you are inviting a short-term visitor so that the Office can convey to them the steps that they must take to travel to the US and receive payment or reimbursement or purchase of travel, accommodations, or other per diem expenses. Academic Affairs will also send a formal invitation that the guest should travel with.

Step 2. The visitor applies for travel authorization on the ESTA system.

Step 3. The visitor visits Academic Affairs with passport in hand to fill out forms related to immigration and tax status. Without these forms completed, Accounts Payable will not issue any payment to a foreign national. **OR** your office completes the Short Term International Visitor Form, W8BEN and attachments and forwards these with a check request to Accts Payable.

Countries approved for visa waiver:

Andorra	Germany	Luxembourg	Slovenia
Austria	Greece	Malta	South Korea
Australia	Hungary	Monaco	Spain
Belgium	Iceland	the Netherlands	Sweden
Brunei	Ireland	New Zealand	Switzerland
Czech Republic	Italy	Norway	United Kingdom
Denmark	Japan	Portugal	
Estonia	Latvia	San Marino	
Finland	Lichtenstein	Singapore	
France	Lithuania	Slovakia	

B visa. During any six-month period of time, a foreign national with a B1 visa may visit up to five US universities for no more than 9 days at each school. A B1 visa holder can visit RISD as a critic, lecturer, etc. Visitors from Central and South America, Africa, many Pacific Rim nations, Turkey and other Eurasian nations not listed above, must travel on a B1 visa if they will receive honoraria.

Step 1. Contact Academic Affairs as soon as you know that you are inviting a short-term visitor so that the Office can convey to them the steps that they must take to travel to the US and receive payment or reimbursement or travel, accommodations, or other per diem expenses purchased on their behalf. International Programs will also send a formal invitation that the guest can take to the Consulate if they are applying for their B1 visa and which they should travel with.

Step 2. If the visitor does not already have a B1 visa, the visitor applies for one at the US Consulate closest to the guest's home. The fee is \$100 US and the wait may be considerable.

Step 3. The visitor visits Academic Affairs with passport in hand to fill out forms related to immigration and tax status. Without these forms completed, Accounts Payable will not issue any payment to a foreign national. **OR** your office completes the Short Term International Visitor Form, W8BEN and attachments and forwards these with a check request to Accts Payable.

Canadians. For short-term visits, Canadian citizens don't need a visa of any kind. *Nevertheless, they must visit Academic Affairs with passport in hand to fill out forms related to immigration and tax status. Without these forms completed, Accounts Payable will not issue any payment to a foreign national.*

J1 visa from another institution

We may ask to "borrow" a J1 visa holder from another institution of higher education for a brief visit. Some J1 holders on fellowships may not be allowed to receive honoraria. Academic Affairs needs contact information about the J1 visa sponsor in order to obtain a formal letter of permission to engage their J1 holder at RISD for short-term activities. The visitor needs to visit Academic Affairs with passport in hand to fill out forms related to immigration and tax status. Without these forms completed, Accounts Payable will not issue any payment to a foreign national.

H1 visa/O visa from another institution or US business

H1 and O visas are employer specific: we may not legally pay honoraria to someone working in the US on an H1 or O visa sponsored by another institution or business. We may however, legally offer the per diem allowable by the US government for the City of Providence. At this writing, that allowable per diem is \$200. Academic Affairs needs an email contact for the visitor's visa sponsor to confirm that the visitor has the permission of their sponsor to visit.

International Faculty, Curators, Librarians at RISD for more than 9 days

Contact: Margaret Lewis

20 Washington Place, room 422, 401-454-6591

J1 visa: A foreign national who is invited to enter the US to teach or work at RISD for a significant part of the semester (more than 9 days) must enter the country on a J1 visa as an Exchange Visitor. I need contact information (and a salary amount) for your prospective foreign adjunct faculty as soon as possible because the visa process is time consuming. As soon as I am in contact with your prospective guest and have answers to some key questions I will prepare and FEDEX to them Homeland Security documentation necessary to make an application for a J1 visa at the Consulate nearest their home. When they arrive on campus, I need to see them to complete immigration and tax paperwork. *If your visiting faculty does not already have a Social Security Number, they must apply for one and will not be paid until they have received one.*

Recent changes in the law compel J1 visitors who have reached the end of their visa to not re-enter the country on another J1 visa until two years have passed. This means that you cannot invite the same J1 visitor year after year. The purpose of this type of visa is to encourage exchanges between institutions and can't be used to employ someone on a regular year to year basis.

NB: Every J1 Exchange Visitor is tracked through SEVIS, an on-line immigration monitoring system overseen by Homeland Security. When the J1 visitor arrives, does not arrive as planned, or leaves I need to notify SEVIS on-line. I also need a local address for your J1 visitor just in case Homeland Security wants to pay us or them a call. No joke.

J1 visa from another institution:

RISD may employ a J1 visa holder from another college, provided that the original sponsor approves of the activity, adds RISD as a second site of activity on the visa, and RISD pays the J1 visitor as a contractor. Please contact Academic Affairs as soon as you know that you wish to hire someone currently in the country on a J1 visa. RISD's J1 Responsible Officer will contact the visa sponsor's Responsible Officer to start the process.

TN visa: NAFTA provides Canadian citizens with a relatively simple TN visa that may be applied for at the border (rather than at a Consulate). There are some extraordinary requirements—the visitor must carry their high school and university diplomas, letter of invitation from the Responsible Officer at RISD, etc.

H1B visa: Some adjunct faculty, curators, or librarians who are already in the US on a J1 or F1 visa may want to apply for an H1B visa. The H1B visa will allow them to work at RISD and only at RISD, unless they submit additional H1B applications specific to other employers. The H1B application requires hiring an attorney to file the appropriate paperwork: **RISD is obligated by law to pay a \$500 filing fee and a \$320 Fraud and Detection fee to Homeland Security. These fees will be charged to your department's operating budget. The faculty member is obligated to pay the attorney or legal assistant's fees.** RISD will also provide the attorney with documentation in support of an H1B visa application.

If the faculty member already holds an H1B visa sponsored by another institution or company, they must either apply for a transfer of program to RISD or for a parallel H1B visa. The same fees described above apply.

O1 visa

Some adjunct faculty, curators, or librarians who are already in the US on a J1 or F1 visa may want to apply for an O1 visa. The O1 visa will allow them to work at RISD and only at RISD, unless they submit additional O1 applications specific to other employers. The O1 application requires hiring an attorney to file the appropriate paperwork: **RISD is obligated by law to pay a \$500 filing fee and a \$320 Fraud and Detection fee to Homeland Security. These fees will be charged to your department's operating budget. The faculty member is obligated to pay the attorney or legal assistant's fees** and has to provide their attorney a considerable burden of evidence of their extraordinary status. RISD will also provide the attorney with documentation in support of an O1 visa application.

If the faculty member already holds an O1 visa sponsored by another institution or company, they must either apply for a transfer of program to RISD or for a parallel O1. The same fees described above apply.

OPT

Students who have completed their program of study may be granted a year of Optional Practical Training following their graduation. As such they receive an Employment Authorization Card and may work for employers that can provide them with a work opportunity consistent with their study. The student must apply for OPT in advance of their graduation through their home schools. Academic Affairs will contact their home school to verify their status and the duration of their eligibility for employment. Please provide Academic Affairs with contact information for any recent graduate you wish to hire as faculty.

Full-time faculty

At the conclusion of a search Academic Affairs and Human Resources will be in touch with the incoming full-time faculty member to assist them with obtaining the appropriate working papers. RISD retains legal counsel to assist foreign national full-time faculty to successfully complete applications for H1B status, permanent residence (green card) or citizenship. Academic Affairs will provide the attorney with all documentation relevant to the visa application. Faculty who willfully trespass the limitations of their immigration status are liable for any resulting additional legal costs.

8. TRAVEL POLICY AND PROFESSIONAL DEVELOPMENT

Reasonable travel expenses that facilitate the performance of official College business will be reimbursed. The traveler is expected to be prudent in incurring these expenses. Exceptions to the following guidelines should be cleared in advance with the employee's immediate supervisor. The College is not responsible for spousal travel: arrangements and expense are the responsibility of the traveler.

Transportation

- Transportation arrangements should be arranged by the traveler and obtained through the procurement card program or a purchase order.
- **Railroad** - Standard accommodations are allowed. Travel on extra-fare trains is allowed where official necessity requires such means of travel.
- **Airplane** - Round-trip air coach fare rates are the standard. The traveler is personally responsible for the difference between a coach ticket and a higher-priced ticket.
- **Automobile** - Travel by private auto is reimbursable at a rate established by IRS guidelines. Please contact Kim Harpin at x6424 for the current rate. It is reimbursable provided that such total reimbursement does not exceed equivalent air coach fare or other reasonable available transportation. Employees are not permitted to use the procurement card for gasoline purchases when using a personal vehicle. The College insurance plan does not cover vehicles or passengers while on school business.
- **Rental Automobiles** - Rental autos may be used when such travel is more advantageous to RISD than the use of taxis or other means. Advance reservations for compact automobiles should be requested. When a rental reservation for a compact vehicle has been made and none is available, rental agencies usually provide a standard vehicle at a compact or competitive rate. Contact the Purchasing Department for preferable rental car vendors. Arrangements can be made by procurement card or purchase order. Since our credit card company insures rentals, optional insurance is not necessary; passengers are covered by the College's insurance plan.
- **Taxi and Limousine Service** - Fares including reasonable tips are allowable if no other public transportation is available. Many taxis are equipped with receipt printers.
- Travelers are expected to obey the law and act accordingly. The College will not pay for motor vehicle violations or accidents.

Meals and Lodging

- **Meals** – An original receipt should support reimbursement for meals and tips. The meal cost should be reasonable. Moderately priced restaurants should be selected. Dinner, drinks, and other selections should not be the highest priced menu items. The traveler should limit consumption of an alcoholic beverage to one with his/her meal. The College will not reimburse for drinks in excess.
- **Lodging** - Reasonable hotel expense supported by an invoice will be paid for the RISD employee only. It is recognized that reasonable expense differs according to the size of the city, location of the hotel and area of the country. Accounts Payable has a copy of the Internal Revenue Service per diem rates to use as a basis for review. The traveler can prepay the accommodations once the lodging reservation has been made using the procurement card. The hotel should fax a confirmation of the reservation as backup for the credit card statement or check request.
- Notify Accounts Payable to send a tax-exempt certificate to the hotel. The Purchasing Department has a tax-exempt information card that may be helpful. Although the College's tax-exempt status is not always acknowledged in this regard, this cost saving measure is extremely beneficial. For example, when traveling to New York City various hotel taxes amount to 15%!
- The College will not pay for in-room movie or internet services, unless required to conduct business.

Registration Fees

Registration fees for conferences and seminars should be paid by the College directly to the organization. Payment can be made by the procurement card, a purchase order or a check request signed by the employee's direct supervisor.

Other Necessary Miscellaneous Expenses

Reimbursement is provided if properly explained and if supported by receipts for expenses in excess of \$10. Expenses include such items as taxis, tips, telephone, and all other expenses of a routine miscellaneous nature. Items of a personal nature are not reimbursable; examples include, but are not limited to, dry cleaning, mini-bar items, premium TV or headsets, in-flight movies or drinks, toiletries, medical supplies.

Submitting the Travel Expense Report

- Within five business days of the conclusion of the trip, a fully itemized Travel Expense Report should be submitted to Accounts Payable.
- Receipts, invoices, ticket stubs or other appropriate forms of documentation, should support expenses in excess of \$10 per item.
- The report should be signed by the traveler and approved by his/her direct supervisor. An employee cannot authorize his or her own Travel Expense Report.
- Accounts Payable will prepare a reimbursement check for the traveler within 7 days.

Travel Advances - Travel expenses are reimbursed only after the expenses have been incurred and receipts submitted. A request for an advance should be minimal for out of pocket expense since most service providers accept credit cards. Travel advances are not encouraged but there may occasionally be an extenuating circumstance when the traveler requires a cash advance (i.e., a trip of lengthy duration or overseas travel). The advance should be reasonable. The traveler is required to clear the advance within five business days of the conclusion of the trip. Failure to do so may result in the traveler being denied future travel advances. In addition, in the absence of the expense report within the above time period, the amount of the advance will be reported to the IRS as taxable income to the employee.

- Submit a check request to Accounts Payable one-week prior to the date when the advance is needed.
- The employee's direct supervisor should sign the check request. An employee will not be allowed a second advance if one remains outstanding.

9. ENTERTAINMENT/MEAL REIMBURSEMENT

There are occasions when official entertaining is in RISD's best interests. It is essential that such entertaining be in keeping with the image of the institution and is reasonable in nature.

The College strictly enforces and supports the Provost's guidelines regarding alcohol use on campus. A copy of the guidelines and approval form follow this section.

Entertainment and meal costs are reimbursable for RISD employees when:

- attending a local seminar
- traveling on out-of-state business trips
- taking a visitor and/or guest of RISD to breakfast, lunch, or dinner to discuss RISD business
- a meeting is hosted or sponsored by the College and includes outsiders involved in RISD business
- entertaining a prospective staff member; (Expense for spouses of RISD staff members may be reimbursed if the spouse of the prospective staff member is included.) The chair of the Search Committee should limit the number of RISD employees participating in such reimbursable entertainment activities

Entertainment and meal costs are not reimbursable for RISD employees when:

- celebratory or of a personal nature; e.g., birthday parties, showers, "welcome to RISD" for new employees, departmental transfer recognition, etc. "Goodbye Parties" are limited to non-alcoholic beverages and cake or pastries supplied by Dining Services.
- departmental holiday parties or outings
- flowers, gifts, greeting cards

It is RISD's policy that lunch is the responsibility of the employee. If two or more employees meet to discuss RISD business on their lunch hour or after work and have the pre-approval of their supervisor it is permissible to use Dining Services. Every effort should be made to schedule meetings during normal working hours. Employees working overtime may use Dining Services if pre-approved by their immediate supervisor. Departmental and committee meetings should be scheduled, when possible, during workday hours eliminating the need for food service. However, if this is not possible, but is pre-approved by the dean or department head, food service should be conservative, limited and supplied by Dining Services.

Keep in mind that all dining function sheets should include a description of the event and the number of people in attendance.

Generally, the number of employees entertaining a RISD guest should be kept to a minimum. For instance, a RISD faculty member and spouse may entertain a visiting critic and spouse. However, a visiting critic and spouse being entertained by two or more RISD employees and spouses is not appropriate if the entertaining is paid for with RISD funds. Exceptions to the above may occur; however, permission should be requested in advance from the Dean or the Vice President of the applicable division. One alcoholic beverage is allowed during a meal. Entertaining guests over cocktails alone is not allowed. A faculty member may choose to include a graduate student when entertaining a critic to promote discussion within the discipline. The term "guest" would apply to critics, visiting artists, lecturers, consultants, and professional peers.

Personal arrangements can be made through Dining Services. The employee is required to inform Dining Services of direct billing arrangements. The departmental account number is not to be included on the function sheet and must be paid for when presented.

Reimbursement Procedures

Reimbursement of appropriate entertainment, meal and travel costs may occur in one of two ways. If the costs are incurred on RISD business trips out of state, the traveler should complete a Travel Expense Report. Reference the purpose and date of the trip as well as the names of those attending. The documentation supporting the expenditure (original receipts, invoices, or other appropriate documentation) should be attached to the report. Keep in mind that procurement card receipts should be stapled to the credit card statement and not be included in the travel expense report accounting. The supporting documentation should fully answer "who, what, when, where, and why" regarding the expenditure. The Travel Expense Report should be signed by the traveler and approved by his/her direct supervisor. Local entertainment and meal reimbursements may be requested on a check request, properly prepared, signed, and approved. Again, the documentation should be sufficient to answer the five W's noted above. The person seeking the reimbursement should sign the check request and have it approved by his/her direct supervisor. The check request should be sent to Accounts Payable for processing. Note that the next level supervisor should approve the expense if the direct supervisor was in attendance.

The traveler is encouraged to use the procurement card for entertainment/meal expense. The original receipt should be attached to his/her credit card statement. The statement would be signed by the traveler and approved by the supervisor. All aspects of the entertainment/meal reimbursement policy stated above apply to procurement card transactions as well.

Please refer to the Social Events section of the Student web site for procedures and protocols for social events involving the use of alcohol: http://www.risd.edu/Students/Policies_Forms.

REQUEST FOR PERMISSION TO SERVE ALCOHOL ON CAMPUS

As a general rule, the service and consumption of alcoholic beverages is prohibited on the RISD campus and at any other locations owned, leased, or being used by RISD. However, such beverages may be served and consumed at specific social events and locations, provided that the following guidelines are observed and the following approvals are obtained.

Guidelines for the Service and Consumption of Alcohol On Campus

- To ensure sufficient time for arrangements to be made, this booklet must be completed and submitted for the required approvals a minimum of two weeks before the event for which approval is sought. NO APPROVALS WILL BE GRANTED ON THE DAY OF THE EVENT.
- The event must be sponsored by a department or college-recognized group.
- A college Faculty or Staff member must be present throughout, as well as oversee, the event.
- The alcoholic beverages to be served must be obtained from, and may only be served by a bartender contracted through Dining + Catering Services. The sponsoring department or group will be responsible for all associated costs and must provide an appropriate budget number in advance.
- Only beer and wine may be served, and only one drink may be served at any one time to any one person.
- All persons wishing to be served alcoholic beverages must present valid proof of age.
- The space in which alcoholic beverages may be consumed must be defined ahead of time in consultation with Public Safety, and such beverages may not be taken outside of that space.
- Unless waived by the Director or Assistant Director of Public Safety in appropriate circumstances, a public safety officer must be present throughout the event. The sponsoring department or group will be responsible for all associated costs and must provide an appropriate budget number in advance.
- The availability of alcohol may not be the focus or purpose of the event and may not be promoted as a primary reason for attending the event.
- Alternative beverages and food or snacks must also be made available throughout the event.
- A fully executed copy of this booklet, including all required approvals, must be kept at, and for the full duration of, the event.
- The service and consumption of alcohol is never permitted in classes, during critiques, in situations where grades are assigned, in other academic settings, or at events that are expected to be attended primarily by underage persons.
- PUBLIC SAFETY MAY CLOSE ANY EVENT THAT IS NOT IN COMPLIANCE WITH THESE GUIDELINES.

INSTRUCTIONS

1. The Event Organizer must complete the Event and Sponsor Information portion of this booklet first (page 3) and have it signed by a Faculty or Staff member willing to oversee the event (who may be the same person as the Event Organizer) and the relevant department head or officer of a college-recognized group.

2. Once that portion has been completed, meet with the Director or Assistant Director of Dining + Catering Services to contract a bartender and to discuss the appropriate amount of alcohol to purchase and any additional catering needs.

3. If you receive authorization from Dining + Catering Services, the next step is to meet with the Director or Assistant Director of Public Safety to make arrangements for a public safety officer and to define the space in which alcoholic beverages may be consumed.

4. Once those arrangements have been made and both of those approvals have been obtained, submit the booklet to the Provost or Associate Provost for Academic Affairs, Associate Provost for Student Affairs, or Director of the RISD Museum, as appropriate, for final approval.

5. Finally, send or fax a fully completed copy of pages 3 and 4 to Dining + Catering Services (fax: 6745) and Public Safety (fax: 6388) to confirm the event. THE EVENT WILL BE SUBJECT TO CANCELLATION UNLESS SUCH CONFIRMATION IS RECEIVED BY BOTH OFFICES AT LEAST ONE WEEK BEFORE THE EVENT DATE. IF YOU WISH TO CANCEL AN EVENT AFTER IT HAS BEEN CONFIRMED, YOU MUST DO SO A MINIMUM OF THREE DAYS BEFORE THE EVENT DATE, OR THE DESIGNATED BUDGET ACCOUNT WILL BE CHARGED THE STANDARD MINIMUM FOR BARTENDING AND PUBLIC SAFETY SERVICES.

2/05

10. WINTERSESSION/CONTINUING EDUCATION TRAVEL COURSE POLICY

Wintersession Travel Course proposals should be submitted by the faculty member to the Director of International Studies who will approve and forward a copy to the Budget Director and Student Accounts by DATE of each year.

The travel course proposal should include the following information:

- detailed description of the proposed course and the dates of travel.
- itemization of the expenses - such as airfare, accommodations, meals, land travel, entrance fees, etc.
- enrollment required to run the course.
- proposed fee to the student.
- exchange rate differences

The Budget Director will review the proposed travel fee, which should cover all expenses, direct and indirect overhead costs. It is clearly understood that departmental budgets will not support any expense associated with the travel program.

Due dates for deposits and full payment will be determined and adhered to. The preferred payment method is by credit card due to the limited time span for collection or revenue and disbursement of expense. Cashiers checks or cash will also be accepted for payment.

The faculty member should provide the following information to Student Accounts to facilitate collecting fees from the students:

- roster of students to accept payment from or a memo indicating enrollment; i.e., first come up to maximum number of students
- total fee to the student
- amount of the deposit
- the final payment should be made by the predetermined due date to ensure that all checks received have cleared the bank and that there are sufficient funds to process expense.

Student Accounts will review the student's account before accepting a deposit for a Wintersession travel course. The account should be current in order for the student to be eligible for the program. Students using financial aid for Wintersession should have written confirmation from Financial Aid that the aid has been approved.

Although Student Accounts is maintaining a roster of the students paying for Wintersession Travel Courses, each student should officially register for their course at the Registrar's Office.

Excess Funds: If the travel fees collected from the students exceed the costs of operating the travel course, the excess is considered part of normal RISD operations. The unused funds will not be refunded to the students in the course. Therefore, it is the instructor's responsibility to adequately research the cost of the travel program.

Extra Tuition Fee: Students on a reduced course load who are not paying the full time tuition fee for at least one semester during the academic year will be assessed a tuition fee for the Wintersession course in addition to the travel fee. The tuition fee will be based on the per credit fee in effect for special students.

RISD students are given preference for enrollment. Brown students may enroll if space is available due to the RISD/Brown reciprocal agreement. Brown students will be liable for the same cost as RISD students. Brown students may enroll if space is available and will pay the per-credit course price in addition to the travel program cost.

Minimum Enrollment: The minimum enrollment for Wintersession travel courses is ten students per instructor. Courses will be offered only if minimum enrollment figures are met.

Withdrawals From Wintersession Travel Courses: Students who wish to withdraw from a travel course after paying should notify the faculty member running the course. Refunds are made at the discretion of the faculty member. The faculty member will prepare a refund to the student. The student is responsible for any expense paid on his/her behalf that is non-refundable.

Transfers: If a student wishes to transfer from one travel course to another he/she should have written permission from the faculty members of both courses. Student Accounts will process the accounting transfer as well as adjust the course rosters. The dollar value of the transfer will depend on the date of the transfer.

Continuing Education: Faculty member should submit travel course proposals to the Director of Continuing Education and to the Business Manager in Continuing Education for their approval. The proposal includes a description of the trip, dates of travel, detail of the expenses, required enrollment and the proposed tuition fee.

Purchasing Services or Goods: RISD purchasing policy should be observed to the greatest extent possible. Airline tickets, lodging, and other purchased services or goods should be requested through the established purchasing process. The instructor should contact Accounts Payable prior to disbursing any funds. This will ensure that the most competitive prices are obtained, deposits have been received and that payments will be made through the College.

Expense Report: Upon returning from their trip, faculty members should promptly file an expense report with Accounts Payable. The Associate Provost for Academic Affairs or the Director of Continuing Education should approve the travel expense report. It is the instructor's responsibility to include an average rate of exchange where foreign currency is involved. The report should be submitted and any advance cleared within two weeks following the end of Wintersession.

11. USE OF VEHICLES

Reimbursement for the use of personally owned vehicles for RISD business is paid at a rate established by the IRS. Please contact Kim Harpin at x6424 for the latest rate. A travel expense report should be submitted for reimbursement at this rate. The report should be signed by the traveler and approved by his/her direct supervisor. The .405 cents per mile is in accordance with IRS guidelines and is subject to change. The employee should have an appropriate amount of auto liability insurance.

11a. VEHICLE VIOLATION POLICY

The College does not reimburse gasoline unless it is through use of a rental car that is being used for business purposes. Employees are not permitted to use the procurement card for gasoline purchases when using a personal vehicle.

RISD will not pay for motor vehicle violations of any kind. Travelers are expected to respect the law and act accordingly. This rule applies to all vehicles being used for personal or business use. This policy also applies to all personal, rental, or RISD owned vehicles.

12. MEMBERSHIPS

Memberships in professional organizations and associations should be approved by the employee's immediate supervisor and should be directly beneficial to the institution or germane to the performance of an individual's job. Institutional rather than multiple memberships (more than one per department) are endorsed. Memberships are to be in the name of "Rhode Island School of Design" rather than that of the employee if possible.

Private memberships to country clubs or athletic facilities are neither allowed nor reimbursed. Currently RISD does have an arrangement with Brown University for use of their athletic facilities. More information can be found on the Intranet.

13. BUDGET AUTHORIZATIONS AND CHANGES

Overview

The Operating or Current Fund includes assets, liabilities, revenue and expenses of the entire College. It is a record of day-to-day activity. The activity in the fund does not carry forward from one year to the next.

RISD is tuition driven. The budget is primarily based on the enrollment established by the Academic Task Force and the Admissions Office. Once this number, along with other revenue budgets, has been established, key expense elements are deducted. The key elements include salaries and benefits, financial aid, depreciation, debt service, margin areas, such as the RISD Store, and utilities. The remaining dollars, if any, are used to fund the inflation increase for non-salary items and new initiatives.

Budget Authorization

Expenditures may only be charged to established account numbers that have been funded through the budget process or with appropriate income. Expenditures cannot exceed budgeted amounts; budget transfers should be made to cover the excess.

Budgets are set and funding allocated through the process of establishing the annual operating budget. Authorized individuals may initiate the transfer of funds in budgets for processing through the Budget Office to cover expenditures. In certain circumstances, funds may be transferred between departments.

All fund transfers should be approved by the appropriate authorized signer on the account and then submitted to the Budget Office. Any requested fund transfers should be in writing and adequately explained.

The transfer of funds should be submitted prior to the event necessitating the change when practical. Revised budgets are reflected on the "Budget Status Report".

Occasionally RISD may host a collaborative event. A memo should be sent to the appropriate vice president outlining the event and indicating revenue/expense details. Once authorized, participation in the event can begin.

A partnered project is an arrangement between a private business or corporation and the College. A formal agreement outlining the terms of the agreement and the budget follows this section.

Policy and Procedures for Partnered Projects

Prior to the start of any partnered project:

Agreements should be finalized and signed by all parties.

General ledger account numbers will be assigned by the Restricted Funds Manager upon instruction from the Coordinator.

No expenditures relative to a partnered project may be charged to a departmental operating account or departmental discretionary account. Upon receipt of a signed agreement, deficit spending will be allowed for a partnered project. The level of deficit spending allowed will be determined by the amount due RISD from the sponsor and the budget for the studio.

Any salaries to be charged to a partnered project should be communicated to the payroll office prior to the start of the studio or as soon as we are made aware of the faculty selection by the department head. The Staff person's name, salary amount, and duration of partnered project should be included in the notification.

Subsidiary ledgers, budget to actual, should be maintained by the Coordinator and forwarded to the Restricted Funds Manager on a quarterly basis for review.

Any expenses determined by the Restricted Funds Manager and Office of Corporate, Foundation and Government Relations to be inappropriate or outside the stated budget will be charged back to the operating account of the department responsible for the project.

14. OPERATING IMPROVEMENTS/ALTERATIONS AND EQUIPMENT

General

Requests for the acquisition of equipment and improvement/alterations to school facilities should follow established purchasing procedures. Definitions for those accounts are provided here. Any purchase exceeding \$3,000 is deemed capital and must be pre-approved and charged to the Plant Fund. [Note that for accounting purposes, the threshold for depreciation is \$5,000.] It is against College policy to split components of a project or piece of equipment to circumvent the \$3,000 threshold. For example, improvements to a designated space should be tallied for a total cost; the purchase of a computer, printer and related equipment for the use of the same individual or office exceeding \$3,000 should be capitalized.

Minor Equipment (object code 6600): used for the acquisition of equipment costing less than \$500.

Improvements/Alterations (object code 8000): budget expenditures for improvements and alterations to buildings, with a cost of over \$100, but less than \$3,000.

Equipment (object code 8100): used for the acquisition of equipment costing more than \$500 but less than \$3,000.

Computer Equipment (object code 8300): used for acquisition of hardware; related subcodes include 3600 Computer Supplies, 4800 Contract Services, 6701 Computer Hardware Maintenance.

NOTE: Any improvement/alteration to be performed by an outside contractor should be approved by Facilities. A work request must be submitted at <http://workorders.risd.edu> with specific information as to the scope of the work. In addition, Facilities should be informed prior to the acquisition of equipment that might require any physical alteration to a structure (i.e. carpentry, electrical, plumbing, etc.).

15. CAPITAL IMPROVEMENTS/ALTERATIONS AND EQUIPMENT

Overview

The Plant or Capital Fund is a record of assets that are depreciated over time. In order to be included in the capital fund, the value plus the life of the asset are determining factors. This fund does not carry forward from one year to the next but major capital expense may be budgeted over more than one year.

The budget for this fund is pre-established for explicit items or projects. The Capital Budget Committee reviews requests and capital budget ID's are assigned to pre-approved transactions. Subcodes for this fund are specific to the item; i.e., an Academic request coded as AR1-05 would have the subcode A015. This numbering system not only identifies the project but the fiscal year as well.

General

A capital improvement/alteration or equipment expenditure is one costing over \$3,000. . [Note that for accounting purposes, the threshold for depreciation is \$5,000.] This could be for either one item or a group of items. Examples:

- the purchase of a computer costing \$3000 (total \$3000)
- the purchase of three desks (\$1000), three chairs (\$1000), three credenzas (\$1000) (total \$3000)
- renovations to a classroom requiring new lighting (\$1,000), plastering (\$1,000), painting (\$1000) (total \$3000)

Note that the components of a capital transaction cannot be broken down to circumvent the capital classification.

Approvals

Purchase requisitions for capital expenditures can be sent directly to the Budget Office, as they have been pre-approved. The Budget Office will verify that the request is budgeted and will forward it to Purchasing. If the request is not budgeted, the Budget Office will return the purchase requisition to the Executive Vice President Finance & Administration, requesting that further information be provided. Purchasing will not process any purchase requisition pertaining to a capital expenditure unless the Budget Office has countersigned it. Any purchase requisitions over \$5,000 must also be approved by the Controller.

Required approvals may also

Any improvement/alteration to be performed by an outside contractor should be approved by the Facilities Director. In addition, the Facilities Director should be informed prior to the acquisition of equipment that might require any physical alteration to a structure (i.e., carpentry, electrical, plumbing, etc.).

Invoices and Check Requests

There may be instances when a vendor will not accept a purchase order. In such cases invoices and check requests associated with a capital expenditure require the approval of the Budget Office. If the paperwork is in order, the Budget Office will approve and forward to Accounts Payable for payment. Accounts Payable will not process any invoice or check request that does not have the approval of the Budget Office.

Credit Card

PaymentNet cannot be used for capital expenditures.

16. INSURANCE

Please refer to the Intranet for detailed information.

17. POLICE AND FIRE DETAIL

The College is required to ensure the safety of all people on campus on a daily basis. Extra-curricular and promotional activities may require additional security personnel. Contact the Public Safety Coordinator at x6380 to arrange police, fire details and in-house guard service details.

18. ID

The Campus Card ID Facilitator provides ID cards for faculty, students and staff. The office is located at 48 Waterman Street. Call x6664 for additional information. The cards do not need to be renewed as long as the individual is an active member of the RISD community.

19. CARD ACCESS

Currently the scope of work associated with the card access program involves exterior doors on all RISD buildings. Interior card access requires departmental funding. To request installation of card access equipment please contact the Card Access office via intranet link, under Campus Card Services, or at extension 4960. If requesting installation please have an account number ready when submitting a request. For each location, an authorization is required.

20. BUILDING HOURS

The Academic Facilities Manager and the Director of Public Safety schedule building hours each year. New schedules are distributed to all students and faculty on campus at the beginning of each academic year. This schedule shows the dates and hours that the academic buildings are available. Copies of the schedule may be obtained in the Academic Affairs office, the Registrar's office or the Office of Public Safety.

21. KEYS AND LOCKS

A work order should be sent to Facilities for key/lock requests. Requests made by telephone will not be honored. The work order should include the name of the person requesting the key along with a supervisor's signature. Only the RISD locksmith has the authority to duplicate keys. Unauthorized duplication of RISD keys is a serious matter for which students and employees may be disciplined.

22. PARKING STICKERS AND RELATED FEES

RISD maintains several parking lots for employee parking. Employees are required to purchase a parking sticker each year in October in order to utilize the parking lots.

The Metropark Outlet Garage is currently available for parking if you have a valid sticker and cannot find a place in a RISD lot. RISD will pay the cost to park there. If you need to use the garage because no spaces are available in our lots, just drive into the garage -- the entrance is on the corner of Eddy and Pine. Take a ticket from the machine and park. When you are ready to leave the garage give the attendant the ticket and state that you are RISD faculty or staff. The attendant will make a note of your parking sticker number. If you do not have a valid parking sticker on your vehicle, you will be required to pay the going rate at the garage. Metropark will bill RISD on a monthly basis. If you need to leave and to return the same day, RISD will pay once; you would be responsible for any additional charge. Use of the Metropark Outlet Garage will be strictly monitored. Note that the garage closes and is secured at 9:30pm. Daily use by a RISD employee is not permitted. RISD does not have an arrangement for employee parking at other Metropark lots.

The price for a parking sticker depends on your annual salary or wages. Please contact Glenda Duclos at x6455 for current rates.

Payment for a parking sticker through payroll deduction may be spread over *twelve* months. The additional income from the parking sticker fees will be used to monitor and maintain our lots more effectively, and to pay the added cost of "overflow" parking at Metropark.

The following procedure for getting a sticker through payroll deduction ensures confidentiality of salary and wage information. The *simplest* way is to do the following:

- Fill out the "*Application for Parking Permit*" form, which does not ask for any salary or wage information, authorizing payroll deduction for your payment. The application can be obtained on the RISD Intranet and is distributed at the annual Expo held in the Fall.
- Take it with your *vehicle registration* to the Public Safety office at 30 Waterman Street-- to the left of the archway.
- Hours are from 8:30 AM to 1:00 PM or from 2:00 PM to 4:30 PM, Monday through Friday.
- You will receive your sticker promptly.

If you prefer to pay by check, send the form by interoffice mail to the Payroll Office and they will send you a receipt to take to the Public Safety office.

23. POLICY REGARDING THE USE OF NAMES AND ADDRESSES

The federal Graham-Billey Act preserves the confidentiality of an individual's personal information including, but not limited to, name, address, phone number and social security number. Employees are required to abide by this law and safeguard all information. For example, do not leave your monitor unattended when information can be viewed; file paperwork with personal information in locked cabinets.

Student, staff, trustee, and alumni names and addresses are considered confidential information. It is prohibited to circulate a list of RISD Email addresses, telephone directory or the like.

In this vein, please review the Copyright and Peer-to Peer File Sharing Program listed on the Intranet under the OIT department.

24. PERSONAL PROPERTY

RISD assumes no responsibility for the personal property of any faculty members, students, or staff members. Although RISD makes reasonable efforts to provide security on RISD premises, it is the responsibility of individuals to take care of their own personal property.

At the conclusion of each spring semester, faculty members and students should make sure that their personal property is removed from the school premises, except that some property may be stored in authorized space areas with written permission from the appropriate department head and the Director of Facilities. To store materials in dormitory storage vaults, students should obtain written permission from the Director of Residence Life. Any personal property stored without proper authorization or otherwise left behind (e.g. in hallways, closets, lockers, or classroom studios) will be removed and discarded under the assumption that the owner has abandoned it.

25. DINING SERVICES

Ordering

The use of Dining Services for all internal catering functions is preferred. Exceptions will be made only when Dining Services is closed or unable to provide the service.

Review the Dining Services Catering and Banquet Guide in order to determine the service(s) you need. Copies are available via the RISD intranet and from the Director of Dining Services or the Catering Manager. The guide has been designed to assist in planning special events. Included are standard menus; however, if you have a special recipe or need a special item, feel free to discuss it with the Assistant Director for Catering.

Arrangements for catering are made through the Catering Manager at extension 6362. Function sheets must include a description of the event and the account number to be charged. They should be reviewed and signed off within a three-day period. A completed Alcohol Proposal Form must be attached to all function sheets when liquor is served. The College is not responsible for functions that are personal in nature; i.e., birthday cakes, baby showers, etc. These functions can be catered by dining services but must be paid with personal, not College, funds.

Arrangements for special events should be made as early as possible prior to the date of the event to insure both the availability of the space (room) you desire and to enable Dining Services to procure the menu items or specialty needs for the success of your event. Menu planning and all other details concerning the event should be arranged at least 14 days prior to the function.

Please bear in mind that requests for small Friday through Monday events should be submitted no later than noon on Wednesday prior to the event and that seventy-two (72) hours (three days) notice is required for all other days of the week.

There is no delivery charge within the RISD Campus including functions held at Tillinghast Farm. However, there is a minimum charge of \$20.00 per function.

Pricing in the guide is based on current market conditions during normal Refectory hours (7:30 am through 6:30 pm Monday through Friday and 9:30 am through 6:30 pm Saturday and Sunday) and is subject to change. Functions outside of these hours may require overtime charges.

Reserving Refectory space not requiring catering services is made through the Office of the Associate Provost at extension 4946.

27. CONFERENCE ROOM LISTING

ROOM NAME	LOCATION	WHO TO CALL	EXT.	MAX #
Ref. A & C	Metcalf Refectory 2nd floor	Office of the Associate Provost Alice Geoffrey	4946	30+ (Varies)
Market House	Market House 1st floor	Laurie Chronley Fine Arts	6183	15
20 Washington Place	20 Washington Place, 1st floor	Naomi Burns Campus Services	6420	8*
Ewing Center 101,102,103 Refectory B	41 Waterman 1st Floor	Elaina Lucas Academic Facilities Manager	6153	12/10 /30
Physical Plant	2nd floor What Cheer	Joan Richard Physical Plant	6484	12
Academic Affairs	2nd floor College Bldg.	Academic Affairs	6599	10
Residence Life	30 Waterman	Iris Yanow Residence Life	6654	10

28. MAIL SERVICE PROCEDURES

All departments are requested to follow established mailing procedures so that the RISD Mailroom staff can provide the best service to campus offices.

- Use only interoffice mail envelopes when sending materials between departments. Do not use plain or letterhead envelopes.
- "Confidential" interoffice mailings should be placed in a sealed envelope inside an interoffice envelope for mailing. All "Confidential" mail should be sealed and bundled separately.
- Separate mail by type: DO NOT MIX interoffice mail with first class mail. Separate first class, foreign and special delivery mail. Use rubber bands to bundle separate classes or types of mail.
- If possible, leave flaps open and overlap each envelope on all mail requiring postage.
- Account numbers should be placed in the upper-right-hand corner on all mail requiring postage.
- Parcel Post Packages and UPS packages may not exceed 130" in length and girth combined, provided that the package does not exceed 108" in length. The weight limit for parcel post is 70 pounds and for UPS 150 pounds.
- The U.S. Post Office will not accept clear tape or masking tape on any registered mail nor will it accept a padded or bubble envelope. ONLY KRAFT GUMMED PAPER TAPE is permissible. Paper tape is available for your use in the Mailroom.
- The Mailroom uses Spring (G3 Worldwide) for international mail. The savings is 13% to 30% over Postal Service rates.
- Mail Services has a corporate account with the Postal Service for express mail. Check with Mail Services for the current cost for the first two pounds and the flat rate for shipments in excess of two pounds and up to five pounds anywhere in the United States. Be sure to mark "Express Service" on the package or letter and include the account number to be charged.

Student Mail Distribution

The Mail Room will distribute student checks, grades, transcripts and billings to the student mailbox. Departments are required to provide their own labor to stuff student mailboxes for all other items.

Further information regarding postal requirements is available from the Mail Services Supervisor at extension 6319.

29. RETAIL STORE PURCHASES

Departments can use the RISD procurement card for school-related items needed by that department at the RISD Store, Metcalf Supply Store, Museum Shop and risd/works.

The department can pick up the items needed. If the item(s) are unusually large, heavy, or require inventory identification tags, Central Stores may be asked to deliver the item(s) to the department (allow two days).

30. WORK REQUEST-FACILITIES

Work requests are submitted on line at workorders.risd.edu. You will find information on how to use the Facilities website on the Facilities homepage. All fields must be completed. Departments are required to enter their account number with a subcode of 6800 when requesting chargeable work such as moving, painting, installing shelves. Capital projects have specific subcodes assigned. An authorized person for that account should submit the request.

If cost is a concern to you, indicate that you are requesting an estimate by entering “estimate only” in your request.

Normal building maintenance work, fire safety and environmental health and safety issues can be reported online by leaving the account number field blank. In case of a daytime emergency, call the Facilities department immediately at extension 6484 or 6485. After hours, holiday and weekend emergencies should be reported to Public Safety who will implement the call back policy.

If you have further questions regarding any maintenance or department work order requests, or if you need help with submitting work orders on line, please call Facilities at 6484 or 6485.

31. SURPLUS AND SCRAP EQUIPMENT

Surplus, scrap equipment and material originally purchased with institutional funds remains the property of RISD and may be disposed of only after appropriate review procedures. Funds obtained from disposal are general institutional funds unless conditions of original purchase require otherwise.

The Facilities Department is responsible for the disposal of all surplus/scrap equipment. The term equipment refers to, but is not limited to, items such as office machines and furnishings; instructional machinery; plant equipment and vehicles.

Equipment is considered surplus when it has no known use in the day-to-day operations of RISD within the foreseeable future.

Surplus Equipment

- Departments holding surplus equipment should send the Facilities Department a list of all equipment considered surplus. The department head and appropriate Vice President should sign the list.
- Space permitting, the surplus equipment will be picked up and stored in Central Stores.
- Facilities will review surplus equipment lists and notify other departments of equipment available for their use or possible trade in. A representative from both the original department and Facilities will be involved in determining a fair price.
- If a review by Facilities determines that the surplus equipment is no longer of use to RISD, it will be offered for sale. Sealed bids will be solicited from all interested parties and the items sold to the highest bidder. If no bids are received, the equipment will be sold as scrap.

Equipment is considered scrap when it no longer performs the function for which it was designed.

Scrap Equipment

- Departments holding scrap equipment should send the Facilities Department a list of all equipment considered scrap. The department head and appropriate Vice President should sign the list.
- Central Stores will pick up and store scrap equipment until disposition can be made.
- Facilities will review scrap equipment lists and arrange appropriate disposition.