<table>
<thead>
<tr>
<th>Criteria</th>
<th>For Previously Approved Programs to be Delivered Overseas</th>
<th>International Visitors Coming to the U.S.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Process reference</td>
<td>Payment made by DePaul</td>
</tr>
<tr>
<td></td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>Value of good or services</td>
<td>&lt; $2,500</td>
<td>≥ $2,500 and ≤ $20,000</td>
</tr>
<tr>
<td></td>
<td>and &lt; 21 days</td>
<td>&lt; 21 days</td>
</tr>
<tr>
<td></td>
<td>IPO</td>
<td>IPO</td>
</tr>
<tr>
<td></td>
<td>and</td>
<td>and</td>
</tr>
<tr>
<td>Length of Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Managing Unit</td>
<td>Not a Degree, term or longer study abroad, or exchange program</td>
<td>Not a Degree, term or longer study abroad, or exchange program</td>
</tr>
<tr>
<td>Program type</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Location of provider of goods or services / counter-party type</td>
<td>Inside or outside U.S. / usually an entity</td>
<td>Inside the U.S. / individual</td>
</tr>
<tr>
<td>Process reference</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>Purchase order required</td>
<td>No (Specifically exempt from purchase order process)</td>
<td>Yes</td>
</tr>
<tr>
<td>Written contract or agreement required</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Payment method / collection</td>
<td>Accounts Payable or ProCard</td>
<td>Accounts Payable</td>
</tr>
<tr>
<td>Payment made by DePaul</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invoicing and collection</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

Note 1: The process for receiving payments for programs to be delivered overseas are not represented on this chart. For more information regarding these payments see the “Stand-Alone Academic Cohort Billing, Monitoring and Financial Reporting Guidelines” on the Financial Affairs web site.

Note 2: Although it does not generally contain either a dollar value or program duration, a Memorandum of Understanding always needs to be in writing.
Identifies vendor to provide goods or services for an international program.

ProCard vendor bill submits voucher request to Accounts Payable for payment.

Documents charge and submitted for approval at appropriate time.

College/School/IPO/Department identifies vendor to provide goods or services for an international program.

Vendor bill

Cardholder

Documents charge and submitted for approval at appropriate time.

College/School/Department

Submits voucher request to Accounts Payable for payment.

Accounts Payable

Requests tax documents from vendor, creates vendor in system, and makes payment.

For Previously Approved Programs to be Delivered Overseas Process Flow for Payments of Goods or Services that do not Require Either a Purchase Order or a Formal Agreement*

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value of good or services</td>
<td>&lt; $2,500 and &lt; 21 days and IPO and Not a Degree, term or longer study abroad, or exchange program</td>
</tr>
<tr>
<td>Length of Service</td>
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<tr>
<td>Managing Unit</td>
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<td>Program type</td>
<td></td>
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<tr>
<td>Location of provider of goods or services / counter-party type</td>
<td>Inside or outside U.S. / usually an entity</td>
</tr>
</tbody>
</table>

*Note: Although no contract is required by DePaul, if the vendor/partner requires a formal written contract, that contract must still be reviewed by the OGC if the contract falls under another “Special Risk” category. These Special Risks include: (1) contracts that allow a third party to use DePaul's intellectual property; (2) contracts for the lease or purchase of real estate; (3) contracts that require the university to indemnify or insure an outside party; or, (4) contracts giving access to private or confidential information. Please see the Contract Requirements & Procedures policy for more detail.
DePaul University
For Previously Approved Programs be Delivered Overseas Process
Flow for Payments of Goods or Services that Requires a Purchase Order, but not a Formal Agreement¹

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value of good or services</td>
<td>≥ $2,500 and ≤ $20,000 and &lt; 21 days and IPO and Not a Degree, term or longer study abroad, or exchange program</td>
</tr>
<tr>
<td>Length of Service</td>
<td></td>
</tr>
<tr>
<td>Managing Unit</td>
<td></td>
</tr>
<tr>
<td>Program type</td>
<td></td>
</tr>
<tr>
<td>Location of provider of goods or services / counter-party type</td>
<td>Inside or outside U.S. / usually an entity</td>
</tr>
</tbody>
</table>

Process B

College/School/IPO/Department
Identifies vendor of goods or services for a foreign program and contacts IPO.

IPO
IPO enters appropriate information into eProcurement system to create a purchase requisition.

Existing vendor?

No

Purchasing
Requests tax documents and VIF from vendor.

Purchasing
Creates vendor in system in an un-approved state and notifies Accounts Payable.

Yes

Purchasing
Purchase order (with international tax language) is created through eProcurement system and sent to vendor.

Vendor
Provides goods or services² and bills university.

Accounts Payable
Reviews and approves new vendor.

No

Accounts Payable
Receives and reviews bill for tax and vendor issues and processes payment to vendor.

Note 1: Although no contract is required by DePaul, if the vendor/partner requires a formal written contract, that contract must still be reviewed by the OGC if the contract falls under another "Special Risk" category. These Special Risks include: (1) contracts that allow a third party to use DePaul’s intellectual property; (2) contracts for the lease or purchase of real estate; (3) contracts that require the university to indemnify or insure an outside party; or, (4) contracts giving access to private or confidential information. Please see the Contract Requirements & Procedures policy for more detail.

Note 2: Many vendors who provide services for foreign programs may require a deposit prior to a final bill being sent to the university.
**Process C**

DePaul University
For Programs to be Delivered Overseas
Process Flow for Payments to International Vendors for Goods or Services that Require a Purchase Order and a Formal Agreement

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value of good or services</td>
<td>&gt; $20,000 or ≥ 21 days or Any</td>
</tr>
<tr>
<td>Length of Service</td>
<td>Degree, term or longer study abroad, or exchange program</td>
</tr>
<tr>
<td>Managing Unit</td>
<td></td>
</tr>
<tr>
<td>Program type</td>
<td></td>
</tr>
<tr>
<td>Location of provider of goods or services / counter-party type</td>
<td>Inside or outside U.S. / usually an entity</td>
</tr>
</tbody>
</table>

Identifies vendor to provide goods or services for a foreign program and contacts OGC to begin process of drafting an agreement.

College, school, IPO, or department contacts OGC to begin process of drafting an agreement.

Drafts and provides agreement to college, school, IPO or department.

Enter appropriate information into eProcurement system to create a purchase requisition.

Purchasing
- Requests tax documents and VIF from vendor.
- Creates vendor in system in an un-approved state and notifies Accounts Payable.

Vendor
- Provides goods or services and bills university.
- Receives and reviews bill for tax and vendor issues and processes payment to vendor.

Accounts Payable
- Reviews and approves new vendor.

Note 1: IPO generally handles the entering of Purchase Orders for international programs (see proposed International Contract Review Matrix) and PO’s can be entered into P/S in advance of an executed contract.

Note 2: Process may need to be repeated, as needed until a final draft is agreed upon.

Note 3: many vendors who provide services for foreign programs may require a deposit prior to a final bill being sent to the university.
Applies to the university and is issued an I-20 or DS-2019 by International Programs Office.

International Student takes I-20 or DS-2019 to U.S. Consulate in home country to apply for appropriate visa.

OISS enters their information into SEVIS system, when student arrives on campus.

International Student applies for and accepts university job.

Career Center provides student’s new hire information to Human Resources.

Student brings their I-20, Passport, Visa and I-94 documents to Payroll.

Human Resources enters new hire information into HR/Payroll system.

Payroll enters scholar’s information into Windstar database, which produces appropriate U.S. tax forms and tax treaty information, if applicable.

Payroll issues scholar a W-2 and/or 1042-S at calendar year-end.
Process D-2

DePaul University Payment Process Flow For International J-1 Non-Scholar in the U.S.

**Invites faculty/researcher to conduct teaching/research at the university.**

**Issues DS-2019 to faculty/researcher and informs Financial Affairs of issuance.**

**Takes DS-2019 to U.S. Consulate in home country to apply for “J” non-scholar visa and comes to U.S.**

**Invites faculty/researcher to enter their information into SEVIS system and informs Financial Affairs of faculty/researcher’s arrival, once they arrive on campus.**

**Enters new hire information into HR/Payroll system.**

**Enters faculty/researcher’s information into Windstar database, which produces appropriate U.S. tax forms and tax treaty information, if applicable.**

**Issues faculty/researcher a W-2 and/or 1042-S at calendar year-end.**

**Brings their Passport, Visa and I-94 documents to Payroll.**

**Hiring department provides letter regarding university employment to faculty/researcher to be used to apply for SSN. When SSN is issued, faculty/researcher provides to Payroll.**
Recruits candidate and informs OGC of need for visa application/authorization.

College/School/Department

OGC

Sends recruit appropriate paperwork needed to apply for an H-1B/TN visa.

OGC

Applies for H1-B visa authorization and informs both recruit and Payroll when visa authorization is granted.

OGC

Takes appropriate paperwork to border crossing for approval.

Recruit

Is recruit inside the U.S. at time of authorization?

Recruit

Authorized to work for the university in the U.S. and can obtain actual visa the next time they are abroad.

Recruit

Recruit obtains H1-B visa from a U.S. Consulate while abroad.

Recruit

Arrives at the university to begin work.

Human Resources

Enters new hire information into HR/Payroll system.

Payroll

Contacts recruit and enters recruit’s information into Windstar database. Windstar produces appropriate U.S. tax forms and tax treaty information, if applicable.

Payroll

Issues recruit a W-2 and/or 1042-S at calendar year-end.

Recruit

Brings their passport, visa, SSN and I-94 documents to Payroll.

Hiring College/School Department

Provides letter regarding university employment to recruit to be used to apply for SSN.
Process D-4
DePaul University
Payment Process Flow
For Non-Employee International Visitors
Performing Services in the U.S.

Payment of International Non-Employee for Services Performed in the U.S.

- Payment for Services and/or Travel/Expenses
  - College/School/Department: Invites visitor to university to provide services and/or will cover reasonable travel/expenses.

- Payment for Travel/Expenses, but no Services
  - College/School/Department: Invites visitor to university who will provide no services, but university will pay travel/expenses.

International Visitor

- Obtains proper U.S. visa or authorization from applicable Responsible Officer and comes to the university.
  - College/School/Department: Assists visitor in providing necessary documentation to Accounts Payable and facilitates signing of services agreement by visitor.

Accounts Payable

- Enters visitor’s information into Windstar to determine U.S. tax reporting and withholding requirements and provides U.S. tax documents to visitor for signature.
  - International Visitor: Comes to U.S. and provides services for which they will be compensated or participate in a program for which they will not be compensated, other than for travel expenses.

College/School/Department

- Requests payment to visitor from Accounts Payable.

Accounts Payable

- If applicable, visitor is issued a U.S. Form 1042-S at calendar year-end.

Tax Documents/Completed Tax Documents

Note: no services should be performed or payments made until all immigration and tax documentation has been completed and reviewed by Accounts Payable.
DePaul University
Process Flow for Agreements to Provide Programs to an International Entity in the U.S.

- Identifies entity that would like to pay DePaul to conduct a program in the U.S.
- Internally vets program with affected university areas.
- Contacts OGC to begin process of drafting an agreement.

College/School

College, school, IPO, or department contacts OGC to begin process of drafting an agreement.

OGC

Drafts and provides agreement to college, school, IPO or department.

College/School

Provides draft agreement to Financial Affairs for review of tax and business issues and to Academic Fiscal Administration for academic and budget issues.

Financial Affairs and Academic Fiscal Administration

Provide comments, suggested changes to draft agreement, and initial "sign-off" to college, school, IPO, or department.

College/School

Sends draft agreement to vendor, received comments and changes back from vendor, forwards agreement to OGC, Financial Affairs, and Academic Fiscal Administration for final review and "sign-off".

Final agreement is signed by DePaul and entity.

College/School

Invoices entity for services per agreement's invoicing/payment terms.

College/School

Conducts program.