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From: EFM Director  
To: EFM Supervisor  
Date: July 19, 2012  
Subject: Supporting documentation – Invoice

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This memo is to define the procedures for when a Bruinbuy generated generic invoice is received as supporting documentation for expenditures that departments request to be included in the budget period but which are posted to the general ledger after the budget end date or that are not yet posted at the time of reporting (interim annual) or closing (final). Note that for interim annual reporting, the referenced procedures are applicable to the awards with carry forward restriction only. For the awards with automatic carry forward, only the expenditures that are posted to the general ledger for the budget period will be reported without an exception.

EFM considers a Bruinbuy generated generic invoice (see the attached for a sample) as appropriate supporting documentation only when the following conditions are met:

- Department provides a statement in the comments section of the RAPID closeout packet that the goods/services were delivered/rendered during the budget period and directly benefited the project.
- Amount per invoice agrees to expense amount posted to the general ledger or encumbered.

The decision is made based on the following assumptions:

- Department is to have appropriate documentation in file to support the statement provided in the RAPID closeout packet: the goods/services were delivered/rendered during the budget period to support the project. Appropriate documentation might include the packing slip which is evidence of delivery and receipt of supply prior to budget end date.
- AP office is to have the original invoice on file.

Please communicate the following assumptions with the department as necessary to clarify the responsibilities of the department and those of EFM. It is critical that the appropriate supporting documentation is in place in the event of the audit.

**NOTE:**

An invoice date can be outside the budget period end date depending on when a vendor processes an invoice. Most time, vendors would process an invoice as they ship the products but it's possible that an invoice can be processed later for various reasons. This would not be unusual especially for the service contract. That being said, EFM will take the department's statements in RAPID closeout tool expecting them to have appropriate documentation in place.

EFM will verify only the amount of the invoice to the general ledger but will not verify the period of expenses to any other documents but take the department statement provided in the RAPID closeout packet.

**UNIVERSITY OF CALIFORNIA e-Invoice**

<p><b>Vendor Name :</b> PITNEY BOWES GLOBAL FINANCIAL SVC LLC</p> <p><b>Vendor Remit-To Address :</b> [REDACTED]</p> <p><b>VCK :</b> 004565 040</p> <p><b>CAMPUS :</b> UCLA</p>	<p><b>UCLA</b></p> <div style="border: 2px solid red; padding: 5px; display: inline-block;"><b>DO NOT PAY</b></div> <p>This is a reproduction of an electronic invoice for audit purposes only.</p> <p><b>Invoice Number :</b> [REDACTED]</p> <p><b>Invoice Date :</b> 06/23/12</p> <p><b>PO Number :</b> [REDACTED]</p>
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**Ship To :**  
[REDACTED]  
SANTA MONICA, CA 90404

Invoice Line Number	PO Line Number	Quantity	Description	Tax Code	UOM	Unit Price	Line Amount Price
1	1		INV# 1250290-JN12 DATED 06/23/12	E		\$0.000	\$629.28

PACT\_06/23/12

<div style="border: 2px solid red; padding: 5px; display: inline-block;"><b>DO NOT PAY</b></div> <p>This is a reproduction of an electronic invoice for audit purposes only.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="right"><b>Payment Status</b></td> <td align="center">C</td> </tr> <tr> <td align="right">Subtotal</td> <td align="right">\$629.28</td> </tr> <tr> <td align="right">Discount Amount</td> <td align="right">\$0.00</td> </tr> <tr> <td align="right">Sales Tax Percentage</td> <td></td> </tr> <tr> <td align="right">Sales Tax Amount</td> <td align="right">\$0.00</td> </tr> <tr> <td align="right">Total</td> <td align="right">\$629.28</td> </tr> </table> <p align="right">PAGE 1 OF 1</p>	<b>Payment Status</b>	C	Subtotal	\$629.28	Discount Amount	\$0.00	Sales Tax Percentage		Sales Tax Amount	\$0.00	Total	\$629.28
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