

LillyUSA Guidelines of Adequate Invoice Documentation

Purpose: Invoice documentation should provide sufficient detail so that the approver can verify the amounts charged on the invoice are consistent with the underlying agreement.

General Guidelines:

- There must be a clear and obvious connection between the goods or services in the Invoice Documentation and the goods or services described in the Work Order (WO), Statement of Work (SOW), or Master Services Agreement (MSA) .
- Invoices should reference one of the officially retained documents by Lilly (WO,SOW, and/or MSA)

Definitions:

- Invoice Documentation: The invoice itself and any and all documents attached to the actual invoice in SAP
- Underlying Agreement: Purchase Order (PO), Work Order (WO), Statement of Work (SOW), and/or Master Service Agreement (MSA)

Requirements for Adequate Invoice Documentation

Goods

- Identifying invoice number
- Invoice date
- Lilly PO number
- Supplier's name and address
- Customer's name and address
- Details of the goods or services provided
- Quantity
- Price per unit
- Total amount due
- Reference to SOW or MSA (where applicable)

Services (Hourly Rates)

- Identifying invoice number
- Invoice date
- Lilly PO number
- Supplier's name and address
- Customer's name and address
- Name(s) of individual(s) providing services
- \$ Rate(s) per hour
- # of hours
- Description of work performed
- Date of services
- Total amount due
- Reference to SOW or MSA (where applicable)

If reimbursable expenses are included:

- Date
- Individual
- Description

Services (Fixed Fee)

- Identifying invoice number
- Invoice date
- Lilly PO number
- Supplier's name and address
- Customer's name and address
- Deliverable completed
- Date of completion
- Total amount due
- Reference to SOW or MSA (where applicable)

If reimbursable expenses are included:

- Date
- Individual
- Description
- Amount

Agency of Record (AOR) and Other Exceptions:

- Identifying number
- Invoice date
- Lilly PO number
- Supplier's name and address
- Customer's name and address
- Details of the goods or services provided
- Total amount due
- Reference to SOW or MSA

Invoices related to monthly installment payments or that require significant amount of detail (e.g. OMD media planning) must still reference a SOW or MSA, but further detail is allowed outside SAP only by approval of the LillyUSA Controller). Complete documentation of services provided by an AOR will be retained and obtained through a formal reconciliation process. All monthly installment plans must be specified in the SOW.