

INVOICING INSTRUCTIONS/SAMPLE

The Subcontractor shall invoice the Nation monthly and no later than the 10th day of the month following the month invoiced. All original invoices shall be submitted to:

**The Navajo Nation Johnson O'Malley Program
P.O. Box 1950
Window Rock, Arizona 86515**

REIMBURSEMENT [Use FORM JOM-02]

Line 1: Enter name of subcontractor.

Line 2: Enter invoice number in sequence beginning with Fiscal Year "2015-01", "2015-02", "2015-03", etc.

Line 3: Check One: [box]

- **Application-** Check box *A. Application* and complete column 1.
- **Reimbursement-** Check box *D. Reimbursement* and indicate appropriate month in line 3-D and complete columns 1, 2 and 3 with a signature by the authorized agent identified on line *4. CERTIFICATION*.
- **Modification-** Check box *C. Modification* and check appropriate number of modification (1st, 2nd, etc.) and complete columns 1, 2 and 3.

Line 4: *CERTIFICATION* must be signed by an authorized agent of the subcontractor.

Line 5: **REQUEST FOR ADVANCE FUNDS.** This part must be completed when requesting for advances against the subcontract amount.

PAYROLL REGISTER [Use FORM JOM-04]

Subcontractors who have Johnson-O'Malley Program employees are to submit requests for reimbursement to the Navajo Nation JOM Program central office administration on a monthly basis using *FORM JOM-03 Personnel Listing*, as follows:

Line 1: Subcontractor: Enter the subcontractor name.

Line 2: Pay Period Ending: Enter the subcontractor's pay period ending dates.

EMPLOYEE NO./NAME/TITLE- Column 1

Enter the employee number in sequence (101, 102, 103 etc.) and the name of each employee.

FTE (Full-Time Equivalent) Column 2

Full-time equivalent (FTE) is a way to measure a worker's involvement in a project. An FTE of 1.0 means that the person is equivalent to a full-time worker, while an FTE of 0.5 signals that the worker is only half-time.

Instructions for determining allocation of FTE are found in *2 CFR Part 225, 8. Compensation for personal service*, as follows:

- h. Support of salaries and wages. These standards regarding time distribution are in addition to the standards for payroll documentation.*
 - (1) Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.*
 - (2) No further documentation is required for the salaries and wages of employees who work in a single indirect cost activity.*
 - (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.*
 - (4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h. (5) of this appendix unless a statistical sampling system (see subsection 8.h. (6) of this appendix) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:
 - (a) More than one Federal award,*
 - (b) A Federal award and a non-Federal award,*
 - (c) An indirect cost activity and a direct cost activity,*
 - (d) Two or more indirect activities which are allocated using different allocation bases or,*
 - (e) An unallowable activity and a direct or indirect cost activity.**
 - (5) Personnel activity reports or equivalent documentation must meet the following standards:
 - (a) They must reflect an after-the-fact distribution of the actual activity of each employee,*
 - (b) They must account for the total activity for which each employee is compensated.*
 - (c) They must be prepared at least monthly and must coincide with one or more pay periods, and*
 - (d) They must be signed by the employee.*
 - (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:**

- (i) *The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;*
 - (ii) *At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and*
 - (iii) *The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.*
- (6) *Substitute systems for allocating salaries and wages to Federal awards may be used in place of activity reports. These systems are subject to approval if required by the cognizant agency. Such systems may include, but are not limited to, random moment sampling, case accounts, or other...*

BUDGET – Colum 3

Enter the approved budget amount in the BUDGET column. Enter changes in the BUDGET column. **THIS INVOICE** (column 4) and **YEAR-TO-DATE** (column 5) columns show the expended amount. The **BALANCE** (column 6) column shows the line item balance.

Enter the appropriate amounts for the respective benefits in sub-account line item **199 FRINGE BENEFITS**.

EXAMPLE:

EMPLOYEE NO. AND NAME TO-DATE	BALANCE	BUDGET	THIS INVOICE	YEAR-
101 Begay, Tom	\$10,000.00	\$300.00	\$300.00	\$9,700.00
102 Benally, Sam	\$ 9,600.00	400.00	400.00	9,200.00
103 Yazzie, Ben	\$ 9,800.00	350.00	350.00	9,450.00
196 Temp. Employment	\$ 1,000.00	0.00	0.00	1,000.00
TOTAL:	\$30,400.00	\$1,050.00	\$1,050.00	\$29,350.00

199 FRINGE BENEFITS:

FICA	\$4,500.00	\$1,000.00	\$1,000.00	\$3,500.00
ERA	0.00	0.00	0.00	0.00
INSURANCE	\$1,000.00	350.00	350.00	\$650.00
UNEMPLOYMENT	4,000.00	0.00	0.00	4,000.00
WORKMEN'S COMP.	2,000.00	0.00	0.00	2,000.00
TOTAL:	\$11,500.00	\$1,350.00	\$1,350.00	\$10,150.00