

The Financial Invoiced, Pipelined, and Programmable System (FIPPS)

User's Manual

Prepared for the United States Agency for International Development
under Contract #HNE-0383-C-00-6027-00

Ivan Urlaub

December 1998

FORWARD

Collaborative Approaches for Resolving Water Issues



Development Alternatives, Inc.
7250 Woodmont Ave. Suite 200
Bethesda, Maryland 20814

TABLE OF CONTENTS

1. Introduction to FIPPS	1
Background	1
Capabilities and Limitations	1
Modeling Software and System Requirements	2
2. Finding What You Need	3
Opening a FIPPS File	3
FIPPS Structural Layout	4
3. FIPPS Design: Reading a FIPPS File	5
Contents of a FIPPS File	5
Budget Details	6
Activity Budget	10
Long-term Details	10
Expenditures	12
Costs Invoiced to USAID	15
Pipeline Costs	16
Programmable Funds	19
Activity Summary	21
Invoices Pending	24
Subcontractor Rates	24
International and U.S. Per Diem Rates	26
Links	26
4. Creating a FIPPS File	29
Opening FIPPS	29
Where To Start	30
Expenditures	32
Stop Right There!	33
5. Summary Files	35
Linking New Activity Workbooks to Existing Summary Workbooks	35
Establishing Data-links	36
6. Links to Files and the Internet	39
Accessing Share Drive Files	39
Connecting to the World Wide Web	40
7. Maintenance	41

8. Common Questions	43
How Do I Create a New FIPPS Worksheet?	43
What If I Accidentally Erase a Formula From a Cell?	43
How Do I Know What Costs Have and Have Not Been Invoiced?	44
How Do I Create A Link to Another File or Website?	44
What If the Worksheet is Protected?	44

APPENDICES

A. Glossary	47
B. Index of Mathematical Formulas Used in FIPPS	51

FIGURES

2.1	Opening a FIPPS Activity File	3
2.2	FIPPS Structural Layout	4
3.1	Budget Details Worksheet	8
3.2	Activity Budget Worksheet	11
3.3	Long-term Details Worksheet	13
3.4	Invoice View of Expenditures Worksheet	17
3.5	Pipeline Costs View of Expenditures Worksheet	18
3.6	Programmable Funds View of Expenditures Worksheet	20
3.7	Activity Summary Worksheet (1).....	22
3.8	Activity Summary Worksheet (2).....	23
3.9	Invoices Pending Worksheet	25
5.1	Creating Links Between Summary and Activity Files	37

CHAPTER 1

INTRODUCTION TO FIPPS

1.1 Background

In April 1998, FORWARD determined that it needed to improve its financial record keeping process. Various spreadsheets had been created to keep track of different financial and subcontracting information for the project, but the labor involved in updating the information in each of these spreadsheets began to surpass their utility. With the initial goal of developing a financial project management tool that could be used to project future spending, the first draft version of a simple financial model was created. Following a number of reviews, it became evident that all activity files could and should be linked and compiled to provide FORWARD with the necessary information to effectively manage its finances. A near final version of the program was successfully developed in August, 1998. This program was dubbed FIPPS and has become an integral part of FORWARD's operations.

1.2 Capabilities and Limitations

The Financial Invoiced, Pipelined, and Programmable System (FIPPS) was designed to provide quick reference, budgetary planning, and summary information in a user friendly format. Whether inputting or referencing data for an activity, program, or FORWARD in its entirety, FIPPS provides multiple levels of information. FIPPS also addresses project planning needs by allowing for the input of various management decisions at any point in the duration of an activity, quickly updating all data links to other files and workbooks. These interactive characteristics are the primary strength of the system.

FIPPS is a detailed management program for monthly and long-term project finance management as well as long-term record keeping. This program deals

strictly with project finance and does not possess additional word processing capabilities beyond text box data entry.

A glossary of commonly used terms is in Appendix A.

1.3 Modeling Software and System Requirements

FIPPS was developed using Microsoft Excel 7.0 electronic spreadsheet software. This software allowed each financial component of the activity planning process to be located on one or more worksheets within the same workbook. Workbooks were then linked to additionally display summary information by funding type and by CLIN (Contract Line Item Number).

Programming minimized the memory requirements for a FIPPS workbook. After a number of modifications, FIPPS requires remarkably little RAM compared to its early drafts and minimal hard-drive space. The three summary workbooks for funding and CLIN expense tracking also have smaller memory requirements than expected, but are significantly larger than the FIPPS activity file and should not all be opened simultaneously. Opening the four FIPPS workbooks and five to ten hyperlinks from within a FIPPS file should require no more than a 200 MHz processor and 8 Mb of available RAM.

CHAPTER 2

FINDING WHAT YOU NEED

FIPPS comprises one primary workbook, the FIPPS activity workbook, and three summary workbooks. The FIPPS file is subdivided into financial components assigned to one or more worksheets. Data links exist to transfer data between these individual components (worksheets) within this primary workbook and externally to the other three workbooks. All four workbooks are located in the share drive folder **R:/Forward/1fipps**.

2.1 Opening a FIPPS File

To open a FIPPS file, using Windows Explorer is recommended. A FIPPS file can also be opened from within Excel by selecting “Open” from the file menu. Open file folder **Forward** on the network drive **R:**. Individual activity files are then located by opening either the “**Core**,” “**Egypt**,” “**Lebanon**,” “**Jordan**,” or “**WB/Gaza**” file folders. As programs are developed in other countries, new file folders will be opened.

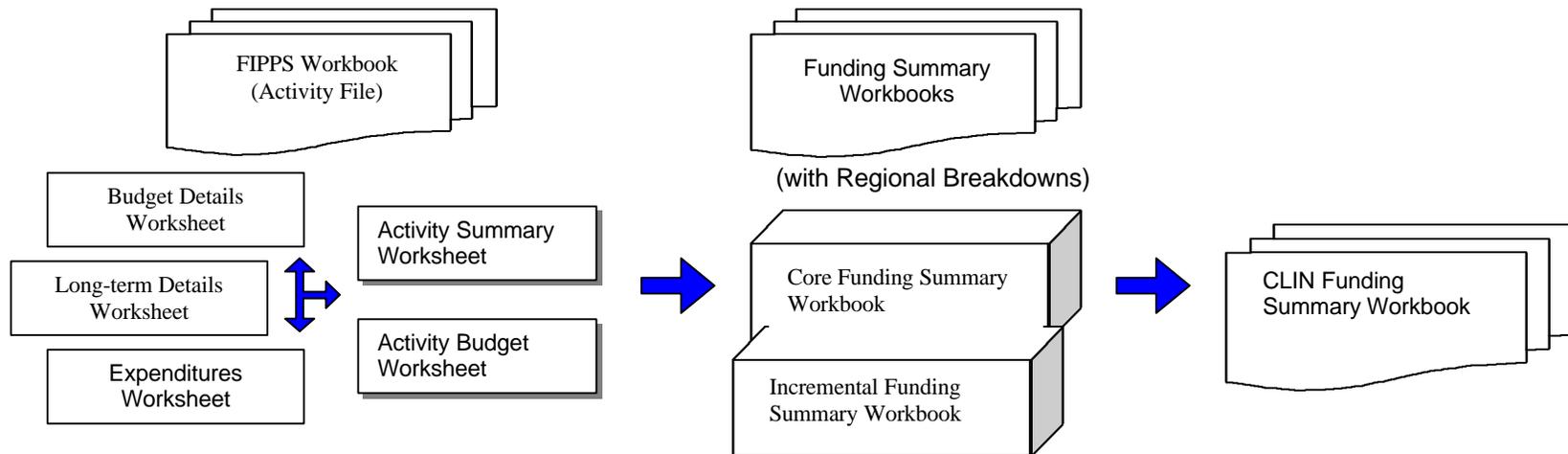
Within these region files are the individual activity folders, listed by activity number. For example, one would open **R:/Forward/Jordan/518 WAJ IF Cost/Tariff** to access activity 518’s FIPPS file. All files for 518 are located in this folder. Inside each activity file folder is a **FIPPS Files** folder. Open this folder and double click the FIPPS activity file. Instructions for reading a FIPPS file are given in Chapter 3.

Figure 2.1: Opening a FIPPS Activity File

Go To	R:\Forward
Then...	R:\Forward\Jordan
	R:\Forward\Jordan\518 WAJ Cost/Tariff
and Finally	R:\Forward\Jordan\518 WAJ Cost/Tariff\FIPPS Files

Figure 2.2: FIPPS Structural Layout

Data entry is done in the files on the left. The data transfers to the files as you move to the right, presenting you with various levels of reference and summary information.



You can create or modify an “activity file” when using FIPPS. The information you enter in the **Budget Details**, **Long-term Details**, and **Expenditures** worksheets is first summarized in the **Activity Summary** and **Activity Budget** worksheets. FIPPS then transfers this data to the **Core Funding** and **Incremental Funding** workbooks. These workbooks contain one worksheet for each region FORWARD is currently working in or has completed past work. The data makes one final transfer to the **CLIN Summary** workbook where each worksheet displays summary and detailed activity data for each CLIN, one through sixteen. All FIPPS files are located in either their appropriate regional folder or the “1fipps” folder on the network drive under “**R:/Forward.**”

CHAPTER 3

FIPPS DESIGN: READING A FIPPS FILE

FIPPS is designed to assist activity planning and tracking. The focus is on the money. The kinds of questions FIPPS will be able to answer for you include:

- How much has been spent?
- On whom and for what?
- How much is left?
- What is a consultant's airfare? Rates?
- What did I include \$3,000 for in that activity?
- Do I need to amend a contract soon?
- Should I increase a line item?
- Have we made a budget for activity "###" yet?

3.1 Contents of a FIPPS file

Each FIPPS worksheet contains valuable information to answer these types of questions. Each FIPPS file contains six activity specific worksheets, two project information worksheets and a links worksheet listed below. Each one looks at the activity from a different perspective, containing and compiling information in different ways. This chapter discusses the purpose and use of each in detail.

To access these nine worksheets, the FIPPS file has nine tabs placed along the bottom of the screen with the following labels:

- Budget Details
- Activity Budget
- Long-term Details
- Expenditures

- Activity Summary
- Invoices Pending
- Subcon Rates
- Int'l & US Per Diem Rates
- Links

3.2 Budget Details

You will want to refer to **Budget Details** to answer questions concerning original budgeted amounts. This worksheet is identical in format and structure to the **Pipeline Costs** and **Programmable Funds** views of the **Expenditures** worksheet. This means this worksheet is used and referenced in the same way, but for obtaining budgetary as opposed to cost information.

Following is an example of a completed **Budget Details** worksheet. Notice the various DAI labor and Subcontractor labor categories. The first page is dedicated to DAI Labor and includes the following categories:

- Expat LTTA (long-term technical assistant)
- Local LTTA
- Home Office Intermittent
- Expat Intermittent
- Local Intermittent
- Staff

The second page is designed to handle subcontractor costs within three categories:

- Subcon HO Staff (home office)
- Subcon Consultant
- Fixed Price Subcontractor

These categories include the individual or company name, rate, multiplying factors, burdened rate, total estimated labor cost, and any foreseen per diem, travel, or other direct costs (ODCs). All of this information will have been entered previously by the budget creator.

At the bottom of the second page there is an “Additional ODCs” field and a “Comments” field to the right of it. ODCs listed here could not be attributed to one individual as easily as they could be to the entire activity. The “Comments” field should contain the name of the budget creator and any specific comments on the activity’s budget.

Remember that the information entered in the **Budget Details** worksheet automatically transfers to the **Activity Budget** and **Activity Summary** worksheets for easy reference.

Figure 3.1 Sample Budget Details Worksheet

Budget Details 518 WAJ IF Cost/Tariff											
Total Funding: (Step 1: enter activity name above)											
\$ 189,516.99											
Labor Total	Subcon. Total	Travel Total				ODCs Total	G&A	Fee			
\$ 9,074.87	\$ 118,158.70	\$ 25,637.00				\$ 12,760.00	\$ 13,581.71	\$ 10,304.71			
DAI LABOR	Rate	LOE in hrs	Fringe	OH		Burdened Rate	Total	Airfare	Per/ Diem	ODCs	
Expat LTTA											
Chief of Party	\$ 40.00	96	32.1%	53% *	*	\$ 80.85	\$ 7,761.14	\$ 2,200.00	\$ 791.00	\$ 50.00	
Backstopper	\$ 15.00	40	32.1%	53%		\$ 30.32	\$ 1,212.68				
Conflict Res Spclst	\$ 35.00		32.1%	53%		\$ 70.74	\$ -				
Project Assistant	\$ 10.00	5	32.1%	53%		\$ 20.21	\$ 101.06				
* Please Note: G&A and Fee for DAI Labor are calculated at the top of the page. Not included in Burdened Rate.							\$ 9,074.87	\$ 2,200.00	\$ 791.00	\$ 50.00	
Local LTTA											
\$ -			15.7%	42%		\$ -	\$ -				
			15.7%	42%		\$ -	\$ -				
							\$ -	\$ -	\$ -	\$ -	
HO Intermittent											
				53%		\$ -	\$ -				
				53%		\$ -	\$ -				
				53%		\$ -	\$ -				
							\$ -	\$ -	\$ -	\$ -	
Expat Intermittent											
\$ -				53%		\$ -	\$ -				
				53%		\$ -	\$ -				
				53%		\$ -	\$ -				
							\$ -	\$ -	\$ -	\$ -	
Local Intermittent											
\$ -				42%		\$ -	\$ -				
				42%		\$ -	\$ -				
							\$ -	\$ -	\$ -	\$ -	
Staff											
\$ -				53%		\$ -	\$ -				
				53%		\$ -	\$ -				
				53%		\$ -	\$ -				
							\$ -	\$ -	\$ -	\$ -	

518 WAJ IF Cost/Tariff																															
SUBCONTRACTORS (Programmable)																															
Subcon HO Staff *	Rate	LOE in hrs	Fringe	OH	G&A	Fee	Burdened Rate	Total	Airfare	Per/ Diem	ODCs																				
Subcon A	\$ 30.00	120	15.0%	50%	10.0%	0.0%	\$ 56.93	\$ 6,831.00																							
							\$ -	\$ -																							
								\$ 6,831.00	\$ -	\$ -	\$ -																				
Subcon Consultant																															
Subcon B/Employee 1	\$ 33.49	646	12.0%	50%			\$ 56.26	\$ 36,346.03	\$ 2,200.00	\$ 9,124.75	\$ 100.00																				
Subcon B/Employee 2	\$ 16.63	720					\$ 22.83	\$ 16,439.75																							
Subcon B/Employee 3	\$ 3.43	600					\$ 5.75	\$ 3,447.15																							
Subcon C	\$ 33.65	240	15.0%	40%	75.0%	8.0%	\$ 102.39	\$ 24,574.46	\$ 2,200.00	\$ 3,390.00	\$ 100.00																				
Subcon D	\$ 15.00	360		48%			\$ 22.20	\$ 7,992.00	\$ 2,200.00	\$ 3,531.25	\$ 100.00																				
							\$ -	\$ -																							
							\$ -	\$ -																							
								\$ 88,799.39	\$ 6,600.00	\$ 16,046.00	\$ 300.00																				
FP Subcontractor	Rate	LOE in hrs	Fringe	OH	G&A	Fee	Travel	ODCs																							
Subcon E	\$ 16,209.28																														
Subcon F	\$ 2,367.47																														
Subcon G	\$ 3,951.56																														
	\$ 22,528.31						\$ -	\$ -																							
Additional ODCs																															
Type	Cost	Project Planning Comments:																													
Medical	\$ -	<p>If multiple tickets for one traveler, please list breakdown here.</p> <table border="1"> <thead> <tr> <th>Name</th> <th>From</th> <th>To</th> <th>Price</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Traveler #1</td> <td></td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td>Traveler #2</td> <td></td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td colspan="4"></td> <td>\$ -</td> </tr> </tbody> </table>										Name	From	To	Price	Total	Traveler #1				\$ -	Traveler #2				\$ -					\$ -
Name	From											To	Price	Total																	
Traveler #1														\$ -																	
Traveler #2														\$ -																	
												\$ -																			
Visa	\$ -																														
Airport Tax	\$ 240.00																														
Photocopying	\$ 1,000.00																														
Communication	\$ 2,300.00																														
Car Rental / Gas	\$ 4,600.00																														
Local Taxis	\$ 520.00																														
Business Meetings	\$ 1,000.00																														
Computer Rental	\$ 1,200.00																														
Supplies	\$ 750.00																														
Workshops	\$ 800.00																														
Training	\$ -																														
Total Add. ODCs	\$ 12,410.00	* Please Note: Specify G&A and Fee in the appropriate cells for Subcontractors when applicable.																													

3.3 Activity Budget

For various reasons, this worksheet is more for show than for use. Only two items are displayed. A simple table presents the budget subtotals and base-line total, and a large text box recording comments on these budget amounts. For example, if the budgeted amount needs to be increased, various reasons for doing so could quickly be typed into the box. A written record then exists to prevent concerns from being overlooked or forgotten in the future.

Some activities do not have an itemized budget. They are opened in Deltek as a single figure. In this case, the Activity Budget worksheet is left blank, with the exception of the baseline total. See Figure 3.2 for a sample Activity Budget worksheet.

Like the Activity Summary Worksheet, there is no reason why any numerical data should be changed here. Since this sheet is data linked to the Budget Details worksheet, if an error is noticed, it must be corrected within the Budget Details worksheet.

3.4 Long-term Details Worksheet

The **Long-term Details** worksheet should be used to create budgets for activities involving one or more employees who qualify under the LTTA labor category, especially if overseas for one year or longer. For example, Wayne Curry's participation on activity 162 WB/Gaza CAMP LT Support. This worksheet offers an itemized list of all labor, per diem, travel, and ODCs possible with overhead, fringe, G&A, and fee calculated for you. Various ODCs that are not included in the short-term projects, such as family visits, overseas housing, utilities, office rent and supplies, ocean freight, R&R, and so on.

Figure 3.2: Sample Activity Budget Worksheet

Activity Budget	
518 WAJ IF Cost/Tariff	
Positive Budget	
Activity Budget	
Labor	\$ 9,074.87
Subcon Labor	\$ 118,158.70
HO Fringe	\$ -
HO Overhead	\$ -
OS Fringe	\$ -
OS Overhead	\$ -
Travel	\$ 25,637.00
ODCs	\$ 12,760.00
G&A	\$ 13,581.71
Fee	\$ 10,304.71
Total	\$ 189,516.99

Financial Notes: (Please type comments, followed by date and your initials)

Here are two examples of budget planning notes:

We allotted \$4,000 more than we needed for Subcontractors on this activity. However, we had to rent two computers and a printer, plus the rental car was needed for an additional week. These unforeseen costs are \$4050. The extra \$50 should probably come out of HO Labor, so we should determine who will bill a few less hours to this activity.
-iku, 8/12/98

A computer was returned to us from a recently completed activity that we will be able to send out on this activity. That will cut the above mentioned cost of \$4050 by \$500, giving a new total of \$3550. We will wait and see for now where we might need to spend the remaining \$450 of the above mentioned \$4000. -iku, 9/4/98

Note: Overhead and Fringe are calculated into the labor and subcontractor categories, and will not appear as separate totals

The benefits letter for any long-term individual helps outline what additional expenses will likely be incurred and need to be budgeted for. If there is an item missing from the list, simply insert a row in the appropriate section and add the item. Inserting the row in the middle of a section, such as “Travel,” is recommended to guarantee all formulas copy over and include the additional information in subtotal and total calculations. The number of months performance is listed in the upper left-hand corner. You only need to enter rates and units/LOE in hours on this sheet. Everything else will calculate for you. See Figure 3.3 on the next page for a Long-term Details worksheet example.

DO NOT complete both a **Budget Details** and **Long-term Details** worksheet for the same activity. Choose one or the other, or various formulas will cancel each other out and the totals in the **Activity Summary** worksheet will not accurately reflect your detailed planning. Further, within the “DAI Labor” field at the top of the **Long-term Details** worksheet, do not shift around the four DAI labor positions with the two LTTA positions. The formulas calculating overseas vs home office fringe and overhead are dependent on these labor categories remaining in

3.5 Expenditures Worksheet

Ninety percent of the work in FIPPS is done in the Expenditures worksheet. The data displayed in every summary worksheet of the four workbooks is entered here. The budget is the only exception, which is entered through the Budget Details or Long-term Details worksheets. The Expenditures sheet has three horizontal “views” within it:

- Costs Invoiced to USAID;
- Pipeline Costs; and
- Programmable Funds.

Figure 3.3: Sample Long-term Details Worksheet

12 Month Budget		162 WB/G CAMP LT Support (1st Year)			15-Apr-98
Description		Rate	/Unit	Units (dph)	Amount
1. Salaries and Wages					
Chief of Party ()		\$40.00	/dph	248	\$9,920.00
Conflict Resolution Specialist ()		\$35.00	/dph	384	\$13,440.00
Administrative Backstopper ()		\$15.00	/dph	96	\$1,440.00
DAI ()		\$20.00	/dph	45	\$900.00
LTTA ()		\$56.92	/dph	2080	\$118,393.60
TBI ()		\$0.00	/dph		\$0.00
Total Salaries and Wages					\$144,093.60
2. Fringe Benefits					
a. Overseas		15.70%		\$118,393.60	\$18,587.80
b. Home Office		32.10%		\$25,700.00	\$8,249.70
Total Fringe Benefits					\$26,837.50
3. Overhead					
a. Overseas		42.00%		\$136,981.40	\$57,532.19
b. Home Office		53.00%		\$33,949.70	\$17,993.34
Total Overhead					\$75,525.53
4. Travel					
Airfare: Principal (MT>DC>MT)			\$1,597.00	1	\$1,597.00
Airfare: Principal (MT>CO>MT)			\$830.00	1	\$830.00
Airfare: Principal (MT>Tel Aviv)			\$1,656.00	1	\$1,656.00
Airfare: Principal (Tel Aviv>MT)			\$1,656.00	1	\$1,656.00
Airfare: Family Visit (?>?) [see Sec. 5.]			\$2,000.00	3	\$6,000.00
Taxi/Baggage (to/from airport)			\$300.00	2	\$600.00
Taxi (local transportation, rt)			\$1,800.00	1	\$1,800.00
Car Rental (per mo.)			\$2,000.00	12	\$24,000.00
Gasoline (per mo.)			\$250.00	7	\$1,750.00
Per Diem - Washington, D.C. (per day)			\$168.00	4	\$672.00
Per Diem - Boulder, CO			\$130.00	5.5	\$715.00
Per Diem - Tel Aviv			\$220.00	152	\$33,440.00
Per Diem - Gaza (TQSA, 30 days max)					\$0.00
Per Diem - Gaza					\$0.00
Attendance at regional FORWARD meetings			\$3,000.00	1	\$3,000.00
Total Travel					\$77,716.00
5. Overseas Allowances					
Housing - Tel Aviv (furnished, per month)			\$0.00	5	\$0.00
Housing - Gaza (furnished, per month)			\$1,000.00	7	\$7,000.00
Utilities (per month for the n # of units)			\$250.00	7	\$1,750.00
Settling-In Allowance			\$6,000.00	1	\$6,000.00
Air Freight			\$3,200.00	1	\$3,200.00
Ocean Freight			\$4,410.00	1	\$4,410.00
Storage (6,000 lbs = 60 CWT @ \$3.75/CWT/mo)			0	0	\$0.00
Origin (6,000 lbs = 60 CWT @ \$45.00/CWT)		\$ 45.00		120	\$5,400.00
Handling (6,000 lbs = 60 CWT @ \$4.75/CWT)		\$ 4.75		120	\$570.00
Total Overseas Allowances					\$28,330.00
6. Equipment					
Computer, Printer & cell-phone (incl. VAT @ 17%)			\$6,900.00	1	\$6,900.00
Software (MS Office & Lotus NOTES) (incl. VAT @ 17%)			\$2,000.00	1	\$2,000.00
Total Equipment Costs					\$8,900.00

12 Month Performance		162 WB/G CAMP LT Support (1st Year)		15-Apr-98	
Description	Rate	/Unit	Units (dplh)	Amount	
7. Other Direct Costs					
Office Supplies (per mo.)	\$50.00		12	\$600.00	
Communications (Office, cell phone, internet)/mo.	\$500.00		12	\$6,000.00	
DBA (on base salary)	\$10,830.00			\$10,830.00	
FICA (on base salary)	\$3,165.76			\$3,165.76	
MEDEX (\$119.35/individual/year)	\$119.35		1	\$119.35	
MEDEX (\$26.10/mo.)	\$26.10		5	\$130.50	
Medical Exams (entrance & exit)	\$150.00		1	\$150.00	
Total Other Direct Costs				\$56,895.61	
8. Subcontracts					
Training (per day)	1000		5	\$5,000.00	
				\$0.00	
Total Subcontracts				\$5,000.00	
9. Subtotal Costs					
				\$396,290.40	
10. G&A	8.20%			\$32,495.81	
11. Total Estimated Cost				\$428,786.21	
12. Fixed Fee	5.75%			\$24,655.21	
13. TOTAL BUDGET				\$453,441.42	
14. Special Costs ** (Costs not accounted for above)					
Description of Special Cost	Rate	/Unit	Units (dplh)	Amount	
Airport Tax	\$180.00		1	\$180.00	
CDR Training	\$1,200.00		1	\$1,200.00	
Conflict Resolution Specialist - Total Per Diem Estimate	\$5,400.00		1	\$5,400.00	
				\$0.00	
				\$0.00	
Total Special Costs (w/ G&A and Fee added)				\$7,757.78	
15. TOTAL 1st YEAR BUDGET					
				\$461,199.19	

There is general congruity in the design of these views to make data entry and reference as easy as possible. When viewing this worksheet, notice that the header (cell rows 1 through 10) is permanently fixed and the labor categories parallel each other across the Pipeline Costs and Programmable Funds views. Take a quick look at the Expenditures worksheet, scrolling across it to the right, to get an idea of what is being described here.

3.5.1 Costs Invoiced to USAID

The invoice view, as the first component of the **Expenditures** worksheet, is unique with regard to the information it displays. Notice that the subtotals for each of the ten budgetary cost types are displayed across the header, as they are for the **Pipeline** and **Programmable** views. However, instead of giving detailed labor information in the main body, the **Invoice** worksheet focuses specifically on subcontractor information.

The field titled “Subcontractors on Activity” is where you can find:

- the name of the subcontracting company;
- amount of the contract;
- how much has been invoiced against the contract with current date; and
- how much of the contract pertains to the individual activity.

Once the amount invoiced matches or exceeds the amount contracted, the phrase “**Contract Fulfilled for this Activity**” appears to the right in blue type. This is the default phrase and will appear until a contract name and amount (or NEI for Not Enough Information) have been entered. When the invoiced amount is less than the contracted amount, it will read “**Contract Unfulfilled.**”

Directly below the subcontractor field is the “Transfers” field. When expenditures are transferred into or out of an activity, the amount and the activities involved are entered here, along with the date of transfer. As noted in the form, if the amount is being transferred out, it should be expressed as a negative value, and vice-versa for an

amount being transferred in. See Figure 3.4 on page 11 for an example of the “Costs Invoiced to USAID” view from Activity 518.

3.5.2 Pipeline Costs

The second component of the **Expenditures** worksheet is the **Pipeline Costs** view. Pipeline costs are committed funds that DAI has not yet invoiced USAID for. In other words, the *cost should be considered expended, but not invoiced until the invoice has been sent to USAID for the current month*. A Pipeline cost can constitute more than one month worth of expenditures. For example, the remainder of a fixed price contract for which an invoice has not been submitted constitutes a pipeline cost. See Figure 3.5 for an example of the Pipeline Costs view.

The **Pipeline Costs** view is denoted by a black header. In other worksheets and workbooks, pipeline costs are always under a black label. In terms of format and structure, the header is identical to the green invoice view, but the remainder of the worksheet parallels that of the **Programmable Funds** view.

Labor categories for the pipeline and programmable views are identical to the **Budget Details** worksheet. Refer to Section 3.2 of this manual for an outline of these categories. To reiterate, the “Burdened Rate” for all DAI labor categories is automatically calculated when a pay rate is entered.

Like the **Budget Details** worksheet, following the subcontractor fields you will notice a field titled “Additional ODCs.” Any costs you know will be incurred, but cannot attribute to an individual should be entered in this field. Copious notes of any changes made to this view in the “Comments” section must be kept. More so than any other area of FIPPS, maintaining an accurate record of money flow in and out of the **Pipeline Costs** view is critical to effective financial management of the activity.

Figure 3.4: Sample "Invoice View" from the Expenditures Worksheet

Activity No.: 518 WAJ IF Cost/Tariff		Costs Invoiced to USAID						
Date Started: 13-Oct-98		Core/ IF: IF		Amount Invoiced				
Current to: 13-Oct-98		Date Completed: 01-Jan-00		\$ 119,745.13				
Total Labor	Total Subcon.	HO Fringe	HO Overhead	OS Fringe	OS Overhead	Total Travel	Total ODCs	G&A
\$ 5,200.10	\$ 64,685.06	\$ 1,669.23	\$ 3,640.75	\$ -	\$ -	\$ 16,773.80	\$ 12,683.71	\$ 8,581.52
Invoice								Fee
								\$ 6,510.96
Subcontractors on Activity		Amount Invoiced/Last Update		Amount Contracted to Activity				
Subcontractor	Total contract value							
Subcon A	\$ 6,831.00	01-Oct-98	\$ 6,831.00					Contract Fulfilled for this Activity
Subcon B	\$ 28,937.09	01-Oct-98	\$ 46,232.93	-10000				Contract Unfulfilled
Subcon C	\$ 2,083.59	01-Oct-98	\$ 19,574.46	-5000				Contract Unfulfilled
Subcon D	\$ 4,000.00	01-Oct-98	\$ 6,992.00	-1000				Contract Unfulfilled
Subcon E	\$ 11,209.28	01-Oct-98	\$ 11,209.28	-5000				Contract Fulfilled for this Activity
Subcon F	\$ 1,400.00	01-Oct-98	\$ 2,367.47					Contract Unfulfilled
Subcon G	\$ 2,951.56	01-Oct-98	\$ 2,951.56	-1000				Contract Fulfilled for this Activity
Reclassified cost	\$ 7,272.54	29-May-98	\$ 7,272.54	-3000				
		\$ 64,685.06	\$ 103,431.24					NEI= not enough information
		* Transfers	To:	From:	Date:			
		\$ 7,272.54	3144.518	3144.517	29-May-98			
		\$ 7,272.54						
* Note: If TRANSFERRING OUT of this activity, be sure to enter the amount as a negative value, and if TRANSFERRING IN input a positive value.								
Activity Comments								
Subcontractors B,C,D,E,F, and G are accurate and up to date according to all Invoices received that we have record of. This resolves the discrepancy between the Total Subcon Cost Invoiced to USAID and the actual amount we have been invoiced by subcontractors.								

Figure 3.5: Sample "Pipeline Costs View" from Expenditures Worksheet

518 WAJ IF Cost/Tariff		Pipeline Costs									
		Amount Committed, Not Yet Invoiced to USAID									
		\$ 30,467.82									
Labor Total		Subcon. Total		Travel Total		ODCs Total		G&A		Fee	
\$ 1,738.17		\$ 17,703.53		\$ 5,386.00		\$ 1,800.00		\$ 2,183.47		\$ 1,656.64	
Pipeline Sheet											
DAI LABOR	Rate	LOE in hrs	Fringe	OH	G&A	Fee	Burdened Rate	Total	Airfare	Per/ Diem	ODCs
Expat LTTA											
Chief of Party	\$ 40.00	18	0.321	0.53			\$ 80.85	\$ 1,455.21			
Backstopper	\$ 15.00	8	0.321	0.53			\$ 30.32	\$ 242.54			
Conflict Res Splst	\$ 35.00		0.321	0.53			\$ 70.74	\$ -			
Project Assistant	\$ 10.00	2	0.321	0.53			\$ 20.21	\$ 40.42			
								\$ 1,738.17	\$ -	\$ -	\$ -
Local LTTA											
			0.157	0.42			\$ -	\$ -			
			0.157	0.42			\$ -	\$ -			
								\$ -	\$ -	\$ -	\$ -
HO Intermittent											
				0.53			\$ -	\$ -			
				0.53			\$ -	\$ -			
								\$ -	\$ -	\$ -	\$ -
Expat Intermittent											
				0.53			\$ -	\$ -			
				0.53			\$ -	\$ -			
								\$ -	\$ -	\$ -	\$ -
Local Intermittent											
				0.42			\$ -	\$ -			
				0.42			\$ -	\$ -			
								\$ -	\$ -	\$ -	\$ -
Staff											
				0.53			\$ -	\$ -			
				0.53			\$ -	\$ -			
								\$ -	\$ -	\$ -	\$ -

If you or someone else have not gotten around to making intended changes, an initialed note should be included in the “To Do List” field to the right of the “Comments” field.

3.5.3 Programmable Funds

The Programmable Funds view is identical in structure to the Pipeline Costs section. The difference is in purpose. The programmable section contains all the labor information entered in the **Budget Details** worksheet, except LOE in hours. The Programmable view is used to “program” funds that have not yet been invoiced or pipelined. *Programming is the act of working out different options to gauge their cost.*

For example, if there is one position still open for a subcontractor, and you have four potential applicants, you would want to know the impact of each on your budget. To determine this, their labor information is entered in the same way as the Pipeline Costs view and Budget Details worksheet. See Figure 3.6 on page 14 for an example of the “Programmable Funds” view. Since the second page of the Programmable Funds and Pipeline Costs views are identical in form to the Budget Details worksheet, they have been omitted to avoid repetition.

If you are making budget modifications, the Programmable Funds worksheet can be used to accomplish this task as well. In the top left corner, two subtotals are calculated:

- “Amount Programmed”: which totals all data entered in just the **Programmable Funds** view; and
- “Amount Available for Programming”: which identifies the remaining budgeted amount after taking the “Amount Programmed” into account.

Figure 3.6: Sample “Programmable Funds View” from Expenditures Worksheet

Amount Programmed		Programmable Funds				518 WAJ IF Cost/Tariff					
\$ 33,137.96		Total Funding \$ 189,516.99									
Amount Available for Programming											
\$ 6,166.08											
Labor Total		Subcon. Total		Travel Total		ODCs Total		G&A		Fee	
\$ 2,142.40		\$ 21,041.71		\$ 3,477.20		\$ 2,300.00		\$ 2,374.83		\$ 1,801.83	
Programmable Sheet											
DAI LABOR	Rate	LOE in hrs	Fringe	OH	G&A	Fee	Burdened Rate	Total	Airfare	Per/ Diem	ODCs
Expat LTTA											
Chief of Party	\$ 40.00	22	0.321	0.53			\$ 80.85	\$ 1,778.59	\$ 2,200.00	\$ 791.00	\$ 50.00
Backstopper	\$ 15.00	10	0.321	0.53			\$ 30.32	\$ 303.17			
Conflict Res Spclst	\$ 35.00		0.321	0.53			\$ 70.74	\$ -			
Project Assistant	\$ 10.00	3	0.321	0.53			\$ 20.21	\$ 60.63			
								\$ 2,142.40	\$ 2,200.00	\$ 791.00	\$ 50.00
Local LTTA											
			0.157	0.42			\$ -	\$ -			
			0.157	0.42			\$ -	\$ -			
								\$ -	\$ -	\$ -	\$ -
HO Intermittent											
				0.53			\$ -	\$ -			
				0.53			\$ -	\$ -			
								\$ -	\$ -	\$ -	\$ -
Expat Intermittent											
				0.53			\$ -	\$ -			
				0.53			\$ -	\$ -			
								\$ -	\$ -	\$ -	\$ -
Local Intermittent											
				0.42			\$ -	\$ -			
				0.42			\$ -	\$ -			
								\$ -	\$ -	\$ -	\$ -
Staff											
				0.53			\$ -	\$ -			
				0.53			\$ -	\$ -			
								\$ -	\$ -	\$ -	\$ -

As you may have inferred, the “programmable amount” is calculated by subtracting the sum of invoiced, pipelined and programmed funds from the budgeted amount:

$$\text{Programmable Funds} = \text{Budget} - (\text{Invoiced} + \text{Pipelined} + \text{Programmed})$$

The data entered into the Programmable Funds view is thus considered “programmed,” while the remaining amount is always referred to as the amount still “programmable.”

3.6 Activity Summary

Contained within the FIPPS activity workbook, the **Activity Summary** worksheet displays an activity’s financial information on one page. The table presented at the top of the worksheet contains five vertical columns for:

- Activity budget subtotals;
- Costs invoiced to USAID;
- Pipeline costs;
- Programmed funds; and
- Funds still available for programming.

There is no need to make changes to the **Activity Summary** worksheet because the data presented on this worksheet was entered in the **Budget Details** and **Expenditures** worksheets. If an error is found, one must return to the Budget Details and Expenditures sheet and find where the data entry error was made.

There are twelve standard budgetary and cost items presented horizontally in this table. They cross with the cost types listed above for easy reference. **Note that negative**

values appear parenthetically in red type. They are:

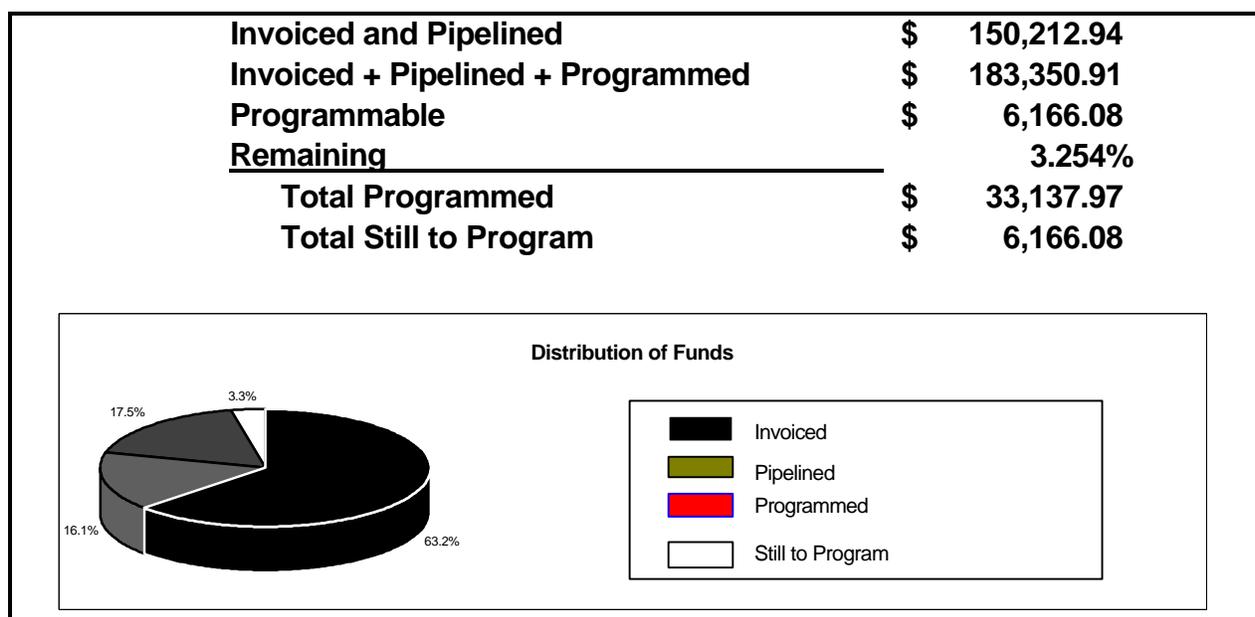
- DAI Labor
- Subcontractor Labor
- Home Office Fringe
- Home Office Overhead
- Overseas Fringe
- Overseas Overhead
- Subcontractor Fringe
- Subcontractor Overhead
- Travel and Per Diem
- ODCs
- G&A
- Fee

Figure 3.7: Sample Activity Summary Worksheet

Activity Summary					
518 WAJ IF Cost/Tariff					
Positive budget					
Cost Categories	Budget	Invoice	Pipeline	Programmed	Programmable
DAI Labor	\$ 9,074.87	\$ 5,200.10	\$ 1,738.17	\$ 2,142.40	
Subcon Labor	\$ 118,158.70	\$ 64,685.06	\$ 17,703.53	\$ 21,041.71	
HO Fringe	\$ -	\$ 1,669.23			
HO Overhead	\$ -	\$ 3,640.75			
OS Fringe	\$ -	\$ -			
OS Overhead	\$ -	\$ -			
Travel/ Per Diem	\$ 25,637.00	\$ 16,773.80	\$ 5,386.00	\$ 3,477.20	
ODCs	\$ 12,760.00	\$ 12,683.71	\$ 1,800.00	\$ 2,300.00	
G&A	\$ 13,581.71	\$ 8,581.52	\$ 2,183.47	\$ 2,374.83	
Fee	\$ 10,304.71	\$ 6,510.96	\$ 1,656.64	\$ 1,801.83	
Total	\$ 189,516.99	\$ 119,745.13	\$ 30,467.81	\$ 33,137.97	\$ 6,166.08

This is the top half of the Activity Summary worksheet. Just below the activity name, the worksheet notifies you when activity is over budget or has a positive budget. The budget and all cost subtotals are broken down into standard cost types for easy reference.

Figure 3.8: The Lower Half of the Activity Summary Worksheet



Perhaps the most important pieces of information here are the “Total Still to Program” and the percent remaining. Remaining funds have not yet been committed in any way; meaning, they have not been invoiced, pipelined, or programmed. If a cost has been invoiced, the funds have already been dispersed. Pipeline costs are those you know must be paid, but have not yet been invoiced to USAID. A typical pipeline cost is the total amount of a fixed price contract that is yet to be paid. Likewise, an expected invoice for which you have an idea of how many hours LOE it involves, may be included in the “Pipeline Costs” section of the Expenditures worksheet.

Programmable funds are more flexible. To “program” funds, simply designate them for certain purposes. In a sense, programming is forecasting future expenses for an activity. It is important to program funds to make sure those foreseen expenses are accounted for when making decisions. To calculate the per cent remaining, divide the programmable funds by the budgeted amount and multiply by 100.

3.7 Invoices Pending

Any invoices received by FORWARD that have not yet been submitted to USAID are entered in the **Invoices Pending** worksheet. This includes travel vouchers and subcontract invoices. Even though it is similar in purpose to the **Pipeline Costs** view of the **Expenditures** worksheet, it details only the current pending costs, whereas the pipeline section considers all obligated costs not yet invoiced to USAID. Occasionally, it is critical to record these week to week expenditures on an activity to stay within budget and make budgetary decisions affecting other activities.

As information is added to this sheet, the total boxes to the right will recalculate the current invoiced amount for the activity. Around the middle of each month, with the release of the most recent invoice to USAID, this worksheet should be purged and a new month of record keeping should begin. See Figure 3.9 for an Invoices Pending worksheet example.

3.8 Subcontractor Rates

When entering labor information, it is important to remember the current rates for an individual or subcontractor. Click on the tab labeled “Subcon Rates” to view this worksheet. The worksheet contains the individual or company’s name, their most recent hourly or daily rate of pay, and either their multiplying factors (fringe, overhead, G&A, fee) or their total multiplier.

This worksheet will actually be one combined data link to a separate spreadsheet maintained in the **R:/FORWARD/1fipps** file folder under the title “Subcon Rates.” Each time a FIPPS Activity Workbook is opened, you will be asked whether you would like all links updated. This worksheet is one of the links that will update for them in approximately 15 seconds. Please see a FIPPS Activity Workbook for an example of this worksheet.

Figure 3.9: Sample Invoices Pending Worksheet

For the Month of: **August 1998**

Current Invoices and Travel Vouchers
 This sheet contains Invoice and Travel Voucher amounts not yet processed by USAID

Invoices			
Subcontractor	Date Submitted	Invoice Total	
Subcon B	8/10/98	\$9,680.00	
Subcon C	8/21/98	\$4,065.00	
Subcon D	8/21/98	\$2,992.00	
Subcon F	8/23/98	\$966.53	
Total Invoiced Amount		\$17,703.53	

Travel Vouchers			
Name	Date	Travel Total	ODCs Total
Subcon A	08/08/98	\$3,186.00	\$1,550.00
Peter Reiss		\$2,200.00	\$250.00
Total Travel Voucher		\$5,386.00	\$1,800.00

Current Invoice Total **\$173,240.03**

Equals amount invoiced to USAID plus all costs listed on this sheet.

Past Subcontractor Total	To Date Subcontractor Total
\$ 107,947.98	\$ 107,947.98

Note the differences between Past and To Date Costs for these cost categories (above/below)

Past ODC Total	To Date ODC Total
\$ 12,683.71	\$ 14,483.71

Past Travel Total	To Date Travel Total
\$ 16,773.80	\$ 22,159.80

3.9 International and U.S. Per Diem Rates Worksheet

When planning travel for one or more people on an activity, having current per diem rates at your fingertips is essential. To reference this worksheet, click on the label “Int’l & US Per Diem.” This is quicker than having to logon to the State Department or Policyworks websites. However, if you want to double check any rate, click on the “Links” tab and then click on the hyperlink for the State Department per diem website (<http://www.state.gov/www/perdiems/9812perdiems.html>).

This worksheet will be maintained in a similar fashion to the **Subcontractor Rates** worksheet, by creating data links to a template in the **R:/FORWARD/1fipps** file folder under the title “Per Diem Rates.” When an existing FIPPS Activity Workbook is opened, this worksheet will also update if you so choose.

3.10 Links Worksheet

Depending on the activity at issue, creating or modifying a budget, or making changes to the **Expenditures** worksheet can require one to access a large amount of information contained in summary and activity-specific documents peppered throughout the **R:/Forward** file folder.

To avoid having to painstakingly open a number of applications one at a time, trying to manage them on your desktop, simply refer to the **Links** worksheet and double click on the link to the document of your choice. This should save the you a significant amount of time, and all documents that are opened via a link can still be edited and saved. The **Links** page thereby expands the activity planning and project management possibilities. For example, if in making an activity budget it is realized that an individual’s scope of work can be expanded because more funds are available than previously thought, you can go to that SOW via a link and make additions.

The first half of the **Links** worksheet presents categories containing various financial and summary documents, as well as links to relevant internet sites. The lower half of the document contains links to all other FIPPS activity workbooks listed by activity number. Links to activity specific documents can then be found beneath their activity number.

Like the **Subcontractor Rates** and **Per Diem Rates** worksheets, all links are maintained via data-links from a template in the **R:/Forward/1fipps** file folder. This worksheet will then be updated each time an existing FIPPS Activity Workbook is opened.

CHAPTER 4

CREATING A FIPPS FILE

Now that you have read how to reference a FIPPS file, it should be relatively easy to create one. You are familiar with the general format of every FIPPS worksheet and the general purpose each of them serves.

However, to create a FIPPS file, the worksheets must now be used in the correct order and data properly entered. This section will focus on:

- The proper order for creating a FIPPS file;
- Specific details concerning which cells can receive information and which cannot; and
- Where the information goes once it has been entered.

4.1 Opening FIPPS

Before you can take the first step in creating a FIPPS file, you must open a copy of the FIPPS Template. Select **New** from the **File** menu, and click on the tab titled **Spreadsheet Solutions**. This tab includes various templates depending on how Excel has been installed on your computer. Double click the one titled **FIPPS Activity Workbook** and FIPPS will open for you. Once FIPPS has been installed on your computer, you will also find under the **Spreadsheet Solutions** tab shortcuts to the other three FIPPS workbooks.

Notice that there are nine tabs across the bottom of your new **FIPPS Activity Workbook**. These are the nine worksheets reviewed in the previous chapter, “Reading a FIPPS File.” You are now ready to begin customizing the template for your own activity.

4.2 Where to Start

Begin with the **Budget Details** worksheet by clicking once on the tab labeled “Budget Details” found along the bottom of your screen. Remember that the arrows in the lower left hand corner of the screen are used to scroll right and left through these tabs. If you are not at the top of the worksheet, use your mouse or arrow keys to move to the top. As a shortcut, move directly to the top by simultaneously pressing **Control+up arrow**.

You want to enter the following information in the **Budget Details** worksheet:

- In row 1, enter your new activity number and name to the right of the phrase “Budget Details.” The activity number and name will automatically copy to every other worksheet page in the FIPPS activity workbook.
- To enter detailed information, simply scroll down the form and input data, such as rate and LOE, where necessary. For a definition of labor categories contained in this sheet, please see Appendix A. If you do not want to enter detailed budget information, refer to the top of column one, and enter your baseline amount under “Total Funding.”
- *If you have chosen to enter detailed information, follow this step.* You must determine what positions to create to complete the goals outlined for your activity. Enter either the position title or the name of the person who will be fulfilling this role in the appropriate labor field of the first column. An example of Expat LTTA would be the Chief of Party or the Backstopper for your activity. Since FIPPS is only used for FORWARD, the names and rates of all project employees are already entered for you.
- Enter the individual’s rate and LOE in hours in the two columns to the right. If you are entering Subcontractor information, any fringe, overhead, G&A, and/or fee will also need to be included as a percentage rate. FIPPS then calculates the “Burdened Rate” and “Total Labor” cost for the individual.

- If the person will be flying, requiring per diem allowance, or expected to incur any other expenses, enter these estimated costs in the three columns to the right of the individual's total labor cost.

Entering subcontractor information on the second page of the Budget Details sheet is the same as above, except for the multiplier. You can enter the multiplying factors (fringe, overhead, G&A, fee) in one of two ways:

- If you have the individual fringe, overhead, fee and sometimes G&A rates unique to the subcontractor, simply enter them in the corresponding columns to the right of the individual's name, rate, and LOE in hours. For example, if subcontractor A has fringe and overhead rates of 18.27% and 110% respectively, enter "18.27" in the "Fringe" column and "110" in the "OH" column. Likewise for G&A and fee; or
- If you already have a multiplier, you must go directly to the "Burdened Rate" column and enter the following formula:

=multiplier*Rate

For example, if Subcontractor A's multiplier is 2.775, enter the following:

=2.775*(cell address containing rate) or, for this particular example, =2.775*B48.

"B48" would here be the cell address of the rate for Subcontractor A. When entering a formula, you can always type the column letter followed by the row number for the cell holding the information you need—known as the "cell address."

The additional ODCs field at the bottom of the worksheet can be used for any general expenses that you did not wish to attribute to one

If you are unsure what these rates are, click on the tab labeled "Subcon Rates." If you cannot find the name of the individual or company here, reference the *Best and Final*, located on the bookshelf in Peter Reiss' office. If neither of these contain the multiplier information you need, see the hanging file for the individual or company.

individual, but to the activity as a whole. If the charge you have in mind is not included in this list, simply overwrite a charge type that you will not be using.

A “comments” field is located to the right of the Additional ODCs field. Enter any suggestions or ideas here that you may not remember in the future when you will need them. If you find yourself entering a lot of notes here, open a Microsoft Word document and make a list of items that you can refer back to later.

Then, create a link within the “comments” field to that document by following the instructions in section 8.4 of this manual.

As a general rule, do not enter data into a cell titled “Total.”

4.3 Expenditures

Once you have created the new activity budget, go to the **Expenditures** worksheet and enter the necessary information there. This includes the start date of the activity, what date the information is current to, and whether or not the funding for this activity is from core or incremental funds.

The subcontractor names you entered in the budget details worksheet will have automatically transferred to your Expenditures worksheet. If multiple employees will be working on the activity from a single subcontractor, it is recommended that each name or position title of these individuals be entered in the **Budget Details** worksheet. From there, the names will transfer to the **Pipeline Costs** and **Programmable Funds** views.

You only need to enter the detailed subcontractor information just below the green header of the **Invoice** view, in the “Subcontractors on this Activity” field. To the right of the Subcontractor name, enter the amount that has been invoiced by that subcontractor and the date this amount was invoiced. In the next column to the right, enter the total amount contracted with each subcontractor to this activity. If there is no way to determine a contracted amount for a specific activity, then type “NEI” for “not enough information.” Once the invoiced amount matches or exceeds the contracted amount,

“Contract Fulfilled for This Activity” will appear further to the right in blue type. This means no further invoices against this activity can be expected from that individual subcontractor without exceeding the contracted amount.

If any costs have been transferred from an existing activity into your new one, enter the amount as a positive value in the “Transfers” field of the **Invoice** view. Finally, if you have any additional comments regarding the three different aspects of the **Expenditures** worksheet, write them in the “Comments” field for each view that you have them for.

You will continually return to the **Expenditures** worksheet for two reasons:

- To retrieve information you know is entered there; and
- Enter new information/ costs for the activity.

Nearly all of your interaction with FIPPS will occur in the **Expenditures** worksheet.

4.4 Stop Right There!

You do not need to enter data anywhere else in the FIPPS activity file. All the information you entered in either the **Budget Details** or **Long-term Details** and **Expenditures** worksheet automatically transfer either directly or through various calculations to the other file worksheets. In the future, simply click on the **Activity Summary** worksheet for quick reference to previously entered information.

CHAPTER 5

SUMMARY FILES

There are three summary workbooks that can be opened from the **1fipps** folder in the **Forward** folder on the network drive, or just click on the appropriate hyperlink on the links worksheet in your **FIPPS Workbook**. They are titled:

- Incremental Funding Project Summary
- Core Funding Project Summary
- CLIN Summaries 1-16

Each of these workbooks contains a “Wrap-up” worksheet, followed by a worksheet for each region or CLIN, depending upon which workbook you are in. To access a regional or CLIN worksheet, click on the corresponding tab at the bottom of the workbook.

5.1 Linking New Activity Workbooks to Existing Summary Workbooks

When a FIPPS Workbook is created for a new activity, the addition must also be made in the summary workbooks. FIPPS does not automatically create a row in each of these workbooks with each new activity workbook. This is a shortcoming of the program, but is relatively easy to learn to overcome.

Here is how you do it:

Click on the “Wrap-up” tab and scroll down through the activity numbers until you find where the new activity should go. Highlight the row containing the activity number that should follow your new activity number. For example, if you are creating activity number 517, where 518 already exists, highlight the row containing activity number 518. Choose **Row** from the **Insert** menu. All formulas will properly replicate in your new row.

5.2 Establishing Data-links

From here, you will need to go through a short process to establish data links between the “wrap-up” sheet and your new activity file. To complete the following process, both the summary and new activity workbooks must be open.

First, in the “wrap-up” worksheet, type your new activity number in the far left column of the new row you just inserted. Move one column to the right, to the “Budget” column (colored red), and type an “=” sign. Now click on the new activity workbook, and click again on the **Activity Summary** worksheet tab. It is important that the next action you make is to click on the red “Budget” total within this activity worksheet. Type **Return** and the data link has been established. The process is simple, but at the same time it is critical that no mistakes are made or else inaccurate data will be transferred.

Notice that the budget amount in your new Activity Summary “budget” column now appears in the corresponding cell of the “Wrap-up” worksheet of the summary workbook. Repeat this process again for the Pipeline, Programmable, Amount Remaining and Percent Remaining columns, as necessary. [From this point on, these two corresponding cells in two different workbooks will be data linked and always contain the same dollar amounts.](#)

To finish the data-linking process, you must repeat the process you just completed in the “Wrap-up” worksheet in the appropriate regional worksheets. The regional tabs in the core and incremental funding summary workbooks look exactly like the **Activity Summary** worksheet from the **FIPPS Workbook**, and calculate information using the same formulas. You will notice that in these regional worksheets, the “% remaining” column is instead a row figure found directly below the summary table. You do not need to establish a data link between regional worksheets and the “% remaining” cell in the **Activity Summary** worksheet. You will probably need to practice this process a few times to get the hang of it, but once you have, many aspects of FIPPS and Excel will become easier to use.

Figure 5.1: Creating a Data-link between Summary and Activity Files

Project Summary for Core Funding						
Wrap Up	Core					
Positive budget				% = less than 25% remaining		
Activity #	Budget	Invoice	Pipeline	Programmed	Programmable	% Remaining
101	\$ 68,500.00	\$ 63,592.01	\$ -	\$ -	\$ 4,907.99	7.165%
111	\$ 91,213.05	\$ 133,216.33	\$ -	\$ -	\$ (42,003.28)	-46.050%
121	\$ 24,898.95	\$ 34,967.99	\$ -	\$ -	\$ (10,069.04)	-40.440%
122	\$ 31,609.08	\$ 28,001.58	\$ -	\$ -	\$ 3,607.50	11.413%
123	\$ 138,392.00	\$ 167,057.30	\$ -	\$ -	\$ (28,665.30)	-20.713%
125	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	100.000%
126	\$ 200,000.00	\$ -	\$ -	\$ -	\$ 200,000.00	100.000%
151	\$ 58,577.57	\$ 4,607.67	\$ -	\$ -	\$ 53,969.90	92.134%
152	\$ 16,262.00	\$ 13,334.41	\$ -	\$ -	\$ 2,927.59	18.003%
164	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	100.000%
165	\$ 25,337.08	\$ -	\$ -	\$ -	\$ 25,337.08	100.000%
166	\$ 59,971.01	\$ -	\$ -	\$ -	\$ 59,971.01	100.000%
211	\$ 58,381.44	\$ 27,282.11	\$ -	\$ -	\$ 31,099.33	53.269%
251	\$ 19,759.69	\$ 6,777.37	\$ -	\$ -	\$ 12,982.32	65.701%
322	\$ 61,010.00	\$ 23,513.25	\$ -	\$ -	\$ 37,496.75	61.460%
324	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00	100.000%
351	\$ 4,558.41	\$ 1,616.11	\$ -	\$ -	\$ 2,942.30	64.547%
451	\$ 19,937.25	\$ 46,764.28	\$ -	\$ -	\$ (26,827.03)	-134.557%
453	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00	100.000%
511	\$ 301,972.63	\$ 170,585.60	\$ -	\$ -	\$ 131,387.03	43.510%
512	\$ 38,494.00	\$ 68,714.07	\$ -	\$ -	\$ (30,220.07)	-78.506%
513	\$ 56,594.76	\$ 87,651.26	\$ -	\$ -	\$ (31,056.50)	-54.875%
514	\$ 60,700.56	\$ 61,523.39	\$ -	\$ -	\$ (822.83)	-1.356%
515	\$ 39,174.81	\$ 25,607.21	\$ -	\$ -	\$ 13,567.60	34.633%
517	\$ 33,990.00	\$ 34,151.08	\$ -	\$ -	\$ (161.08)	-0.474%
518	=\\DAIDB\COMMON\FORWARD\CORE\Jordan\518 Jordan FIPPS Files\1.518 WAJ\Activity Summary!\$B\$18					
519	\$ 35,000.00	\$ 48,556.42	\$ -	\$ -	\$ (13,556.42)	-38.733%
526	\$ 33,100.00	\$ 57,756.78	\$ -	\$ -	\$ (24,656.78)	-74.492%
751	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00	100.000%
TBA						#DIV/0!
Totals	\$ 1,602,434.30	\$ 1,105,276.24	\$ -	\$ -	\$ 497,158.06	31.03%

A new activity, number 518, is being data-linked into this worksheet, titled “Core Wrap-up,” of the Core Funding Summary Workbook. Note the equals sign entered in the cell beside the new activity number. The next step, to click on the corresponding cell in the Activity Summary worksheet of your new FIPPS activity file, has been done and the cell address is displayed. When you hit return, this cell address will disappear, and the budget total for Activity 518 will appear in its place.

CHAPTER 6

LINKS TO FILES AND THE INTERNET

If you are reading this manual on-line, click on the hyperlink below to see how the FIPPS links page can take you to any file or website listed in seconds.

<http://www.cnn.com/WORLD/meast/>

6.1 Accessing Share Drive Files

Links have been established for easy reference to information not traditionally maintained within one of the four FIPPS workbooks. These would include all text documents created in Microsoft Word and any related spreadsheets created using Microsoft Excel.

All files are broken down into the following categories on the links page:

- FIPPS User Manual
- Financial Summary Files and Workbooks
- Forms
- Contacts
- Documents
- Lists & Gen Information
- Per Diem Rates
- FIPPS Activity Files

The FIPPS Activity Files category further divides activity numbers by their type of funding. First is core funded activities followed by the incrementally funded.

6.2 Connecting to the World Wide Web

Two of the above mentioned categories contain links to internet websites. The “Lists & General Information” category connects you with a currency converter for all world currencies and the CNN Middle East news section of the CNN website. The “Per Diem Rates” category contains a link to the State Department web site for international per diem and to the Policyworks web site for domestic per diem rates.

Links may be added in the future if necessary and will automatically appear in all FIPPS activity files through a data-linking process to a links template.

CHAPTER 7

MAINTENANCE

Maintenance requirements for the FIPPS system will diminish with time. The template for all FIPPS workbooks has been designed so that non-activity-specific information does not have to be entered directly into the template, but is instead linked in. Each time information needs to be updated for accurate project planning reference, it is done in a small handful of documents external to the four FIPPS workbooks. This requires the alteration of only one external form to execute a desired change, as opposed to meticulously reviewing each FIPPS Activity Workbook and manually updating the information inside.

These documents are located on the share drive at **R:/Forward/1fipps/Forms & Templates**. Their titles cannot be changed, or the links to the FIPPS format will be rendered illegible to Excel. For this reason, these documents will be protected, using the password: **forward**. If for any reason you need to make changes to one of these documents, select **Protection** from the **Tools** menu, and click on **Unprotect Sheet**. Enter the password “forward.” This will enable you to make changes in the document. No worksheet should be protected and the protection mechanism should not be reactivated once disabled.

A bi-monthly review of the state of FIPPS is recommended to tackle any major errors in format or function and make additions or subtractions to the program structure.

CHAPTER 8

COMMON QUESTIONS

How do I create a new FIPPS worksheet?

Open Microsoft Excel. Choose **New** from the **File** menu. Then click on the **Spreadsheet Solutions** tab and select the **FIPPS Activity Workbook** icon. A new FIPPS activity file will open for you. Head straight to the **Budget Details** worksheet by clicking on the tab titled “Budget Details” found along the bottom of your FIPPS workbook.

What do I do if I accidentally erase a formula from a cell in the “Expenditures Worksheet” or from anywhere else?

First, choose the **Undo** option from the **Edit** menu. If you have entered too many commands since making the initial mistake, undoing everything may be more of a burden than it is worth. There are two options for correcting your mistake:

- Reference a cell within the **Expenditures Worksheet** that runs the same calculation as the one you have accidentally omitted and copy the needed formula from it using the basic copy and paste functions; or
- Go to the “Index of Mathematical Equations” chapter, following the glossary in this user’s manual and copy the equation from there.

To execute the first choice, find the formula and duplicate it by choosing the **Copy** function from the **Edit** menu. Beware that when you paste the formula, you must choose **Paste Special** from the **Edit** menu and select **Formula Only**. If you do not, the computer will transfer the number from the other cell to the one you are correcting.

How do I know what costs have and have not been invoiced?

Go to the Expenditures Worksheet. Reference the “Current to” field on line 4 in the green header section at the top of the page. You will see the date of the most recent cost(s) invoiced. If you are concerned with recent subcontractor invoices, scan down the page to line 12. This is the “Subcontractors on this activity” field, and contains the date of the most recently processed invoice from each subcontractor.

You must then have the date the invoice in question was processed by finance if you are to determine whether it has been invoiced to USAID. It is preferable to track costs by date instead of amount because a subcontractor will sometimes invoice for an identical amount in two subsequent invoices.

How do I create a link to another file or website?

Open the document you want to create the link from. If in Microsoft Excel, put the cursor in the cell you would like to place the link in. In Microsoft Word, move the cursor to the desired place in your text document. Then choose **Hyperlink** from the **Insert** menu. Click on **Browse** and select the document you would like to link to your current worksheet or page. The link will then appear for you. Click your new link to make sure it works.

What if I receive a dialog box that says the worksheet is protected and I cannot enter data or make changes to the form?

First check to be sure you are on the correct page to make your changes to FIPPS. Remember, all the information displayed in the file was entered in only one of three places: the **Expenditures**, **Budget Details**, or **Long-term Details** worksheets. You should be able to go to these worksheets and make the changes there. However, if you still need access to a page asking for a password, type the word “forward” in lower case letters and click **OK**.

APPENDICES

APPENDIX A

GLOSSARY

Activity Summary	Reference worksheet in the FIPPS activity workbook that provides summary information for one activity
Activity Budget	Reference worksheet for budget subtotals in the FIPPS activity workbook. Contains a comments section where possible budget modifications should be outlined and initialed by you
Budget Details	Worksheet in FIPPS workbook used to do budget planning for an activity. Completing this worksheet is the first step in creating a new FIPPS file
Burdened Rate	The total labor cost to USAID, equal to the individual's pay times applicable fringe, overhead, G&A, and fee rates
Core funding	One of two funding types used to finance FORWARD. It is funds provided by the ANE Bureau, largely for proper management and program design. For a summary of FORWARD's core funding, go to the Core Funding Project Summary workbook found in the folder R:/Forward/1fipps/Core Funding Summary
Expat intermittent	A short-term overseas DAI Labor category defined as receiving no fringe and 53.0% overhead.
Expat LTTA	A long-term DAI Labor category, defined as receiving 32.1% fringe and 53.0% overhead
Expenditures	An extensive worksheet at the heart of the FIPPS workbook. Input all invoice, pipeline and programming information in this worksheet
FIPPS	Financial Invoice, Pipeline, and Programming System
FIPPS file template	Is the workbook used to create a FIPPS file for an individual activity. Referred to as the "FIPPS activity workbook" or "FIPPS file." A blank copy can be opened in Excel from the New menu by clicking on the Spreadsheet Solutions tab and selecting the FIPPS Activity Workbook
FORWARD	Fostering Resolution of Water Resource Disputes

HO intermittent	Home Office intermittent. Short-term DAI Labor, defined as receiving no fringe and 53.0% overhead
Incremental funding	One of two funding types used to finance FORWARD. It is usually provided by a USAID mission for a specific assignment. For a summary of FORWARD's incremental funding, go to the Incremental Funding Project Summary workbook found in the folder R:/Forward/1fipps/Incremental Funding
Invoice	Costs invoiced to USAID on a monthly basis. FIPPS reflects these invoiced costs in the Expenditures Worksheet
Links	The "Links" worksheet in the FIPPS file workbook provides hyperlinks to various files on DAI's network R: drive, websites containing pertinent information such as per diem rates, and all FIPPS files
Local intermittent	Short-term overseas DAI Labor, defined as receiving no fringe and 42.0% overhead
Local LTTA	Long-term overseas DAI Labor category, defined as receiving 15.7% fringe and 42.0% overhead
LOE	Level of Effort. Throughout FIPPS LOE is expressed in hour units, which is consistent with the FORWARD contract
Long-term Details	Budget planning worksheet designed for one 12-month increment to be used when employing one or more long-term overseas team members
Per Diem sheet	The current per diem rates for all nations FORWARD is currently active in can be referenced through either the "International and U.S. Per Diem Rates" worksheet or the "Links" worksheet within the FIPPS activity workbook
Pipeline	Pipeline costs are costs that are committed but not yet invoiced to USAID
Program	"Program" is the noun definition given to each subsection of FORWARD. For example, "The Egypt Program," which is usually incrementally funded
Programming	Using funds remaining for a specific activity, Programming is the act of financially working out different options to gauge their cost

Programmable funds	Funds that are not committed through invoice or pipeline costs are yet to be programmed. Labeled, "Total Still to Program" in the Activity Worksheet of the FIPPS Workbook
Programmed	Funds that have been designated by someone through the "programming process." See 3.5.3 Programmable Funds
Relative Cell Reference	A reference identifies a cell or a range of cells on a worksheet and tells Microsoft Excel where to look for the values or data you want to use in a formula
Workbook (or file)	In Microsoft Excel, a workbook is the file in which you work and store your data. Because each workbook can contain many sheets, you can organize various kinds of related information in a single file. The four workbooks associated with the FIPPS system are: FIPPS File Template; CLIN 1-16 Summary; Core and Incremental Project Funding Summaries
Worksheet	The primary document you use in Microsoft Excel to store and work with data. A worksheet consists of cells organized into columns and rows and is always part of a workbook

APPENDIX B

INDEX OF MATHEMATICAL FORMULAS USED IN FIPPS

Percent Remaining

$$\% \text{ Remaining} = \text{Budget} - (\text{Invoiced} + \text{Pipelined} + \text{Programmed})$$

This formula is used in the Activity Summary Worksheet and Core and Incremental Funding Summary Workbooks. The cell references for this equation vary by worksheet, depending on the amount of information contained in each form.

Burdened Rate for Subcontractor

$$\text{Burdened Rate} = \text{pay rate} * \text{specific fringe, OH, G\&A and/or fee}$$

This formula is used in the Pipeline Costs and Programmable Funds views of the **Expenditures Worksheet** and in the **Budget Details Worksheet**. Example for Pipeline Costs view (this formula can be copied directly into the Burdened rate column of the Pipeline Costs view):

$$=(((L44*O44+L44)*P44+(L44*O44+L44)*Q44+((L44*O44+L44)*P44+(L44*O44+L44))*R44+(((L44*O44+L44)*P44+(L44*O44+L44)*Q44+((L44*O44+L44)*P44+(L44*O44+L44))))))$$

Example for Programmable Funds view (this formula can be copied directly into the Programmable Funds view):

$$=(((Z44*AC44+Z44)*AD44+(Z44*AC44+Z44)*AE44+((Z44*AC44+Z44)*AD44+(Z44*AC44+Z44))*AF44+(((Z44*AC44+Z44)*AD44+(Z44*AC44+Z44)*AE44+((Z44*AC44+Z44)*AD44+(Z44*AC44+Z44))))))$$

Example for **Budget Details Worksheet** (this formula can be copied directly into the **Budget Details** burdened rate column):

$$=(((L44*O44+L44)*F44+(L44*O44+L44))*G44+((L44*O44+L44)*F44+(L44*O44+L44))*H44+(((L44*O44+L44)*F44+(L44*O44+L44))*G44+((L44*O44+L44)*F44+(L44*O44+L44))))$$

Burdened Rate for DAI Labor

$$\text{Burdened Rate} = \text{pay rate} * \text{specific fringe and overhead}$$

This formula is used in the DAI Labor section of the Pipeline Costs and Programmable Funds views of the **Expenditures Worksheet** and in the **Budget Details Worksheet**. This example is from the Budget Details Worksheet, but can also be copied into any DAI Labor section of the **Expenditures Worksheet**:

$$=((B11*E11+B11)*F11+(B11*E11+B11))$$

Summary Calculations

$$=\text{SUM}(\text{first cell reference number}:\text{last cell reference number})$$

This equation is used when you want to total a long horizontal or vertical row of numerical figures which are uninterrupted by text. For example, if you wanted to add the values in column C from row 13 to 21, you would likely enter the following equation in cell C22:

$$=\text{SUM}(C13:C21)$$

IF, Then Statements

Used in the Activity Summary and Activity Budget Worksheets, an “If, Then” statement is a conditional formulation. In FIPPS it is used to tell you whether an activity is over budget. In the following equation, cell E22 contains the remaining funds for an activity. If this amount is negative, the phrase “over budget” will appear in red type at the top of the screen. If the remaining amount is positive, the phrase “positive budget” will appear in the same place.

$$=\text{IF}(E22<0, \text{“Overbudget”}, \text{“Positive Budget”})$$

Conditional Statements

Conditional Statements are used to make certain changes occur in a cell or group of cells once triggered by a certain event. Throughout FIPPS, conditional statements are used to highlight indicators. For example, once a calculated value becomes negative, it will turn red. When a “% remaining” value falls at or below 25% of budget, it will turn blue to serve as a warning.

G&A and Fee

It is important to remember that FIPPS always calculates G&A before fee. If you are unsure of a calculation FIPPS has made concerning either G&A or fee, reference the formulas in their corresponding cells to make sure they are being properly calculated, one before the other.