



DPH FINANCIAL WORKBOOK GUIDE

INTRODUCTION

Welcome to the DPH Financial Workbook—an essential tool designed to standardize budgeting and financial reporting across the Division of Public Health. The October 2024 update brings a range of new features and improvements aimed at enhancing usability, accuracy, and compliance in grant management.

This guide will walk you through each part of the workbook, from initial setup steps to detailed instructions on using key features. Whether you are developing a budget, tracking expenses, or preparing financial reports, the DPH Financial Workbook offers a streamlined experience to help subrecipients and DHHS staff maintain consistency and alignment.

Before you begin, please review the “Before You Start” section to ensure your system is configured to access all workbook features.

1. BEFORE YOU START

To make sure you can fully utilize the features in the DPH Financial Workbook, please review the following setup steps:

- **Enable Macros:** Certain functions in this workbook require macros. If your system automatically blocks macros, follow these steps to unblock the file:
 1. Locate the saved file on your computer.
 2. Right-click the file and select “Properties.”
 3. In the Properties window (**Figure 1**), check the “Unblock” box at the bottom and apply the changes.

If you do not see the checkbox, follow the steps below:

1. Open Excel and go to File > Options > Trust Center > Trust Center Settings > Trusted Locations (**Figure 2**).
2. Click “Add new location” and add the folder where you've saved the workbook to the list.

If you're still having trouble, ensure that macros are enabled in Excel:

1. Open Excel and go to File > Options > Trust Center > Trust Center Settings.
2. In the Macro Settings section, select “Enable all macros” and confirm your choice.

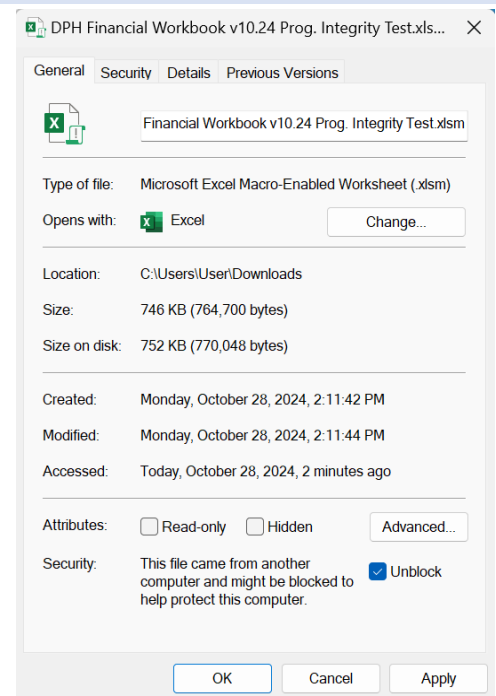


Figure 1: To unblock macros, right-click the file, select “Properties,” check the “Unblock” box, and click “Apply” to save changes.

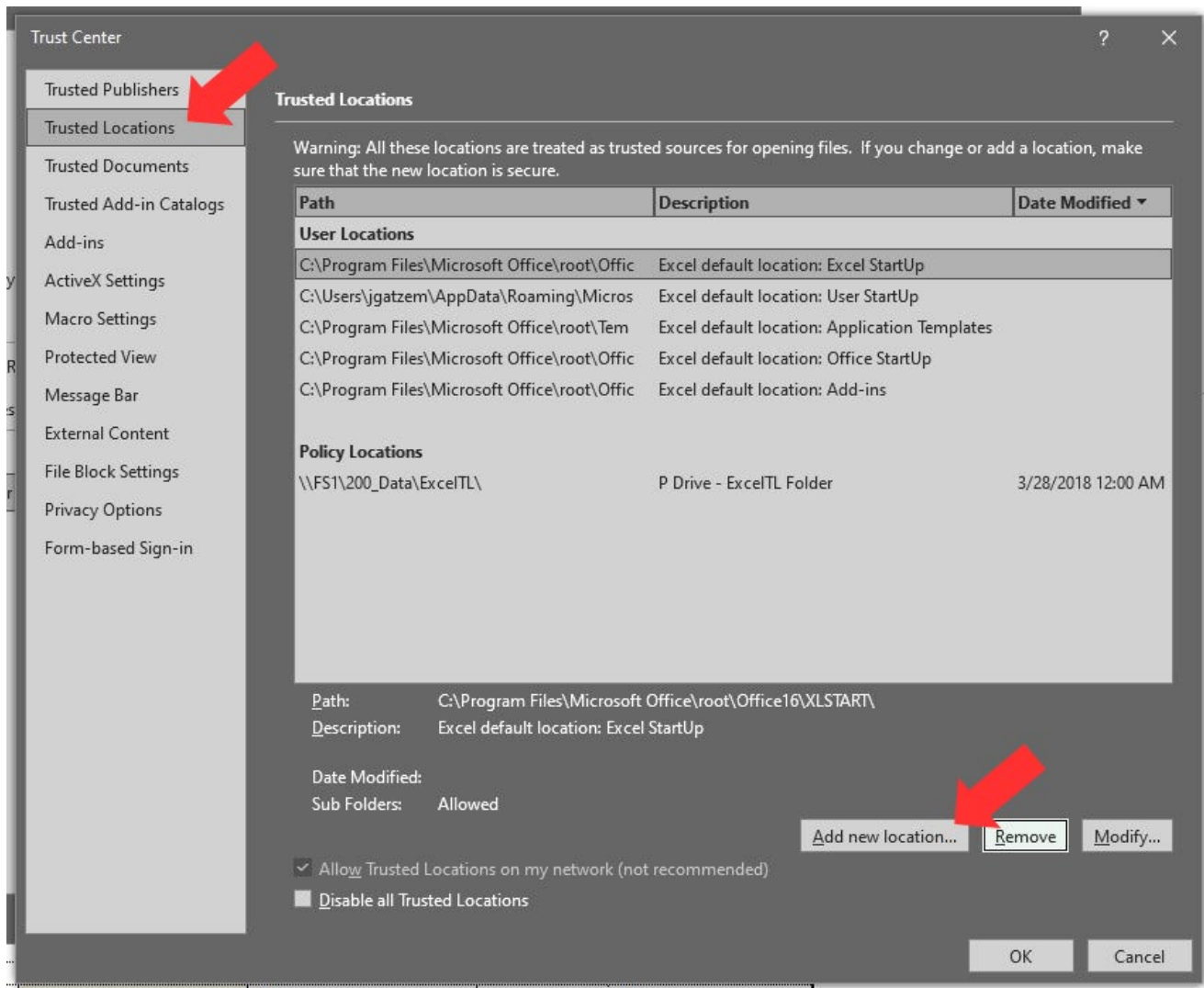


Figure 2: Click 'Add new location' to include the folder where your DPH Financial Workbook is saved.

- **Compatibility:** Ensure you're using a compatible version of Microsoft Excel to prevent formatting or functionality issues.
- **Read the Instructions:** Begin on the **Instructions** tab in the workbook, which provides an overview of the workbook's tabs and functions, guiding you through the pre-award, post-award, and reporting phases.

Once these steps are complete, you're ready to move on to the main sections of the workbook!

Tip: If your organization does not allow files with macros, a macro-free version of the workbook is available. Contact the Program Integrity team at DHHS.DPHProgramIntegrity@nebraska.gov to request an alternate file with certain features removed to meet stricter IT policies.

2. GETTING STARTED

Before beginning your work in the DPH Financial Workbook, it is essential to read the **Instructions** tab in full. This tab contains important guidelines that will streamline your experience and help avoid common issues. Although it may feel overwhelming, taking the time to review this information at the start will save time and prevent errors as you navigate budgeting, expense reporting, and monitoring.

The **Instructions** page covers:

- **Data Entry and Formatting:** Cells where you can enter data are shaded in pale yellow, while all other cells are locked to protect formulas and maintain accuracy. *Budget worksheets* are designed for both pre-award (application) and post-award phases, while *expense worksheets* are for post-award use only.
- **Tab Functions:** Detailed guidance on using key tabs like the **Personnel Cost Calculator**, **Travel Calculator**, and **Supply Calculator** is provided. These tools auto-populate relevant fields in the Budget Justification tab to reduce manual entry and ensure consistency.
- **Budgeting Rules and Revisions:** Guidance on building and revising budgets, including the conditions that require prior DHHS approval, is explained to help you stay compliant with subaward terms.
- **Expense Reporting:** Instructions on filling out expense worksheets, tracking cumulative expenses, and using the workbook's automated calculations to monitor budget progress are covered. You'll also find guidance on handling flagged items, overages, and unanticipated expenses.
- **On-Time Payment Requirements:** The **Instructions** page outlines the steps for timely submission of signed expense reports and invoices, ensuring compliance with DHHS standards.

By thoroughly reading the **Instructions** page, you'll equip yourself with the knowledge to use the workbook efficiently, access helpful features, and avoid common pitfalls.

Finally, it's recommended that before you begin you label your project on the **Budget Justification** tab (**Figure 3**). Enter the *Project Name* and *Applicant Organization Name* at the top of the tab. Then proceed to the bottom of the tab and enter a *Target Budget Amount* for the project. These entries automatically populate throughout the workbook, so it's important to enter them clearly and accurately.

*Tip: At any time, you can click the DHHS logo in the top right corner of the workbook to return to the **Budget Status Summary** tab.*

*Tip: The **Instructions** tab is also available as a standalone document for easier side-by-side use*

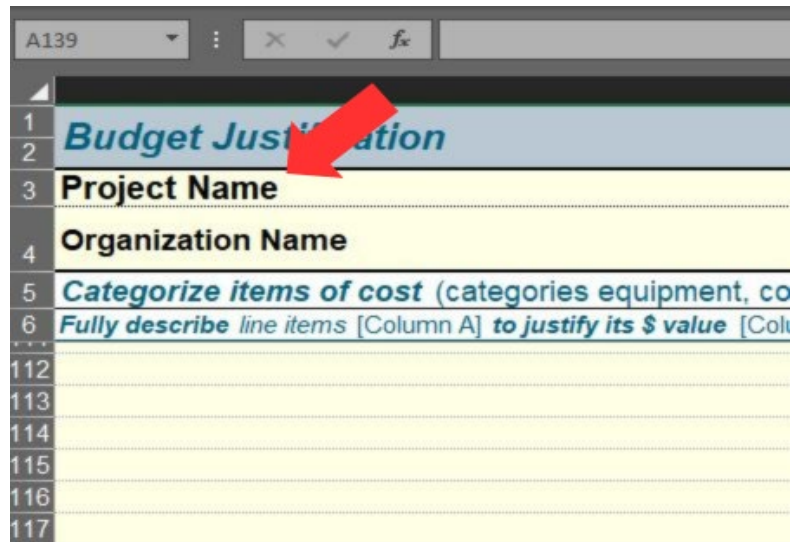


Figure 3: Enter the *Project Name* and *Applicant Organization Name* at the top of the **Budget Justification** tab to populate these fields across the workbook. This setup step is essential for ensuring consistent project identification throughout the budget and report.

3. PERSONNEL CALCULATOR

To begin building your budget, start on the **Personnel Calculator** tab (Figure 4). This is the recommended first step, as personnel expenses are typically a significant portion of subaward budgets, and this tab is designed to simplify calculations and reduce manual entry.

Steps:

- 1. Add Personnel Details:** In the **Personnel Calculator**, enter the names, job titles, and assigned hours for up to 15 positions. The first 15 entries will auto-populate in the **Budget Justification** tab, along with calculated wages and benefits, saving time on manual data entry.
- 2. Calculate Costs:** The tool calculates wage and benefit totals based on the information you input, making it easy to document how personnel costs align with your budget.
- 3. Justify Personnel Expenses:** Use the **Budget Justification** tab to provide a narrative explaining how each position supports the project’s goals and objectives.

*Tip: For projects with more than 15 positions, continue calculating wages and benefits on the **Personnel Calculator** and manually transfer these figures to the **Budget Justification** tab.*

Tip: The Hourly Rate doesn't impact calculations but is used by DHHS grant managers for subrecipient monitoring.

Employee Name ¹	Job Title	For the Organization						#
		Annual # of Hrs	FTE	Hourly Rate ³	Annual Salary/Wage	Annual Benefits	Wages + Benefits	
Ann Andover	Community Health Educator	1560	0.75	\$ 23.00	\$ 35,880.00	\$ 14,500.00	\$ 50,380.00	
Anton Wachow	Epidemiologist, senior	2080	1.00	\$ 42.20	\$ 87,776.00	\$ 25,000.00	\$ 112,776.00	
Jack Dawson	Artist	2080	1.00	\$ 25.00	\$ 52,000.00	\$ 17,565.00	\$ 69,565.00	
Rose DeWitt Bukater	Socialite	2080	1.00	\$ 36.50	\$ 75,920.00	\$ 18,600.00	\$ 94,520.00	
			0.00				\$ -	
			0.00				\$ -	
			0.00				\$ -	
			0.00				\$ -	
			0.00				\$ -	
			0.00				\$ -	
			0.00				\$ -	

Figure 4: The **Personnel Calculator** tab is the starting point for entering staff details, including names, job titles, and hours. The first 15 entries auto-populate in the **Budget Justification** tab, streamlining personnel cost calculation and documentation.

Securing Personnel Data

The **Personnel Calculator** tab can be hidden and locked using the checkbox available on the **Budget Status Summary** tab. This feature was implemented based on requests from subrecipients who need to distribute the workbook within their organizations but wish to restrict access to sensitive pay rate information.

To enable this feature:

1. Navigate to the **Budget Status Summary** tab.
2. Locate the **Hide Personnel Tab** checkbox.
3. Check the box to hide and lock the **Personnel Calculator** tab.

*Tip: The hidden tab is password-protected. The password should only be shared with **authorized subrecipient officials** who request access. Please ensure the confidentiality of the password to maintain data security.*

4. TRAVEL AND SUPPLY CALCULATORS

Use the **Travel Calculator** and **Supply Calculator** tabs to accurately estimate and document travel and supply costs. Both calculators are designed to auto-populate key fields in the **Budget Justification** tab, reducing manual entry.

The **Travel Calculator** tab helps you estimate travel expenses, including federal per diem, and adjusts for first and last travel days. Here's how to use it:

- 1. Enter Trip Details:** Input trip location, dates, and trip name.
- 2. Complete Cost Fields:** Enter estimated expenses, including per diem rates, transportation, lodging, and other costs.
- 3. Auto-Population:** The first 10 trip entries will automatically populate in the **Budget Justification** tab, including total amount and cost justification fields.

The **Supply Calculator** tab (**Figure 5**) provides a structured format for estimating and justifying supply costs.

- 1. Describe Each Item:** Enter a brief description for each supply item.
- 2. Enter Cost Estimates:** Input the total cost and any justification for each item.
- 3. Auto-Population:** Like the travel entries, the first 10 supply entries will populate automatically on the **Budget Justification** tab.

Tip: Use additional lines on the **Travel Calculator** for any budget revisions if needed. For revisions, entries beyond the first 10 rows do not auto-populate, so manual transfer to the **Budget Justification** tab is required.

Tip: Additional lines are available for calculating supply costs in later budget revisions, but only the first 10 entries auto-populate to the **Budget Justification** tab.

Supply Calculator			
			Supply Justification
Quantity	Unit Cost	Item Total	Cost Justification <i>(Must include intended user & benefit to)</i>
100	\$ 75.00	\$ 7,500.00	Pricing provided by contracted medical supplies vendor; kits will be distributed and returns tracked
2	\$ 250.00	\$ 500.00	Necessary to contain surveillance and recordings materials for safe transport
1	\$ 20.00	\$ 20.00	Record-keeping materials
5	\$ 5.00	\$ 25.00	Record-keeping materials
		\$ -	

Figure 5: The **Supply Calculator** tab allows you to enter detailed descriptions, costs, and justifications for supply items. The first 10 entries auto-populate in the **Budget Justification** tab for easy tracking and reporting.

5. BUDGET JUSTIFICATION AND INDIRECT COSTS

Once personnel, travel, and supply costs are entered, move to the **Budget Justification** tab to complete the budget for other expense categories and finalize your justification.

- 1. Start with Project and Organization Information:** Ensure the *Project Name* and *Applicant Organization Name* fields at the top are completed, as they auto-populate across the workbook.
- 2. Add Personnel, Travel, and Supply Justifications:** Review the pre-populated details from the **Personnel**, **Travel**, and **Supply Calculators**. For each category, provide a narrative in the justification fields to explain how these expenses support the project's goals and objectives.
- 3. Add Remaining Expense Categories:** Enter any additional costs in categories like equipment, contractual services, and other operational expenses. Use the space provided to add justifications for each, showing how they align with your work plan and project objectives.

To calculate indirect costs, go to the **Indirect Cost Calculator** tab (Figure 6). Follow these steps:

- 1. Select Indirect Cost Type:** Indicate whether your organization uses an Indirect Cost Rate or a Cost Allocation Plan.
- 2. Enter Cost Rate or Allocation Details:** If using an indirect cost rate, enter it along with the cost base (such as direct salaries and fringe benefits). If using a cost allocation plan, enter the planned indirect costs to be allocated to the award.
- 3. Auto-Population of Indirect Costs:** The indirect cost total will populate on the **Budget Justification** tab.

Tip: DHHS requires an approved indirect cost rate or cost allocation plan for payment. If you have questions, contact your DHHS grant manager.

Once complete, review the **Budget Justification** tab to ensure the total aligns with your *Target Budget Amount*. Adjust entries as needed to ensure all expenses and justifications are accurate and meet DHHS requirements.

MTDC Indirect Cost Calculator		
Modified Total Direct Costs (MTDC)		
Direct Salaries and Wages	\$	69,565.00
Applicable Fringe Benefits	\$	47,260.00
Materials and Supplies		
Services	\$	-
Travel	\$	-
Subaward (up to \$50,000)	\$	-
Subaward (up to \$50,000)	\$	-
Subaward (up to \$50,000)	\$	-
Total MTDC (base)	\$	116,825.00
rate x base = Indirect Costs	57.00%	\$ 66,590.25
additional allowable costs excluded in MTDC base		\$ 316,156.00
total projected costs (budget) if approved = subaward		\$ 499,571

Figure 6: The **Indirect Cost Calculator** tab allows you to enter your organization's indirect cost rate or cost allocation plan. Based on your entries, the tab calculates total indirect costs, which auto-populate to the **Budget Justification** tab for seamless budget

6. MATCH CALCULATION

If a match is required for your subaward, use the **Match Calculation** tab (**Figure 7**) to document planned match sources and confirm compliance with match requirements. This tab calculates the required match percentage based on your project's budget, simplifying the process.

Steps:

- 1. Identify Match Type:** Choose the required match type for your award, such as adjusted total project cost or award-based match.
- 2. Enter Match Description and Amount:** Provide details on each match source, including descriptions and amounts. The calculator will display the cumulative match total as entries are added.
- 3. Verify Match Requirement:** The calculator assesses whether the entered match meets the required percentage for the award. If additional match is needed, the calculator will indicate how much to add to meet the requirement.
- 4. Additional Notes:** Use the description fields to add any relevant details, such as how match values were determined, particularly for in-kind contributions.

Tip: The Match Calculation tab also includes a section to track actual match achieved during each reporting period, providing a record of cumulative match progress for grant compliance.

Match Calculator for BUDGET

Cash Match		In Kind Match		Total
list item(s), state CASH source	amount	list item(s), state IN KIND source	assessed value	
		PMS Carpathia volunteer time, rescue mission	\$ 57,000.00	\$ 57,000.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total	\$ -	Total	\$ 57,000.00	\$ 57,000.00

calculations	definition	data source
1 Total Project Costs: \$ 556,571.25	grant request	project budget + match
2 Match \$ 57,000.00	applicant value from applicant	line 2a + line 2b below
3 Subaward \$ 499,571.25	grant \$ requested by applicant	budget justification tab
4 % match 10.241%		
OK for minimum match.		
2a cash \$ -	cash from non-federal source	budget (1st column, far left)
2b inkind \$ 57,000.00	value of 3rd party contribution	budget (2nd column, far left)

Enter additional notes below.

Figure 7: The **Match Calculator** tab helps you track and verify match requirements by calculating cumulative match totals and indicating if additional match is needed to meet award requirements.

8. INVOICING AND REIMBURSEMENT PROCESS

To ensure prompt and accurate reimbursement, follow these steps to complete and submit your invoice package.

Steps for Completing the Reimbursement Package

1. **Complete Expense Reporting:** Ensure that the current period's **EXPENSE** tab is fully completed, with all necessary expenses accurately recorded in the yellow-highlighted cells.
2. **Obtain Required Signatures:** Print a PDF of the completed expense report for the period, including signatures from authorized finance and program representatives of the subrecipient organization. These signatures certify compliance as required by federal regulations (2 CFR 200.415(b)).
3. **Prepare Documentation:** Gather all required components for the reimbursement package, which includes:
 - a. The signed PDF of the expense report.
 - b. The corresponding Excel expense report file.
 - c. The invoice for the period.
 - d. Any supporting documentation required per DHHS standards.
4. **Submit the Reimbursement Package:** Email the full package to your designated DHHS grant manager or the centralized invoice routing email, if one has been provided.
5. **Verify for Compliance:** Ensure all documents are complete and aligned with DHHS invoicing standards, as incomplete submissions may delay payment processing.

Note: The certification statement included in the signed PDF confirms that all information provided is true, complete, and accurate, and that any false information or omissions may have legal consequences.

FINAL TIPS

- **Review Entries:** Double-check that all data entered in yellow-highlighted cells is accurate and that any flagged items have been addressed.
- **Keep Documentation Handy:** Ensure you have all necessary supporting documents saved and accessible for quick reference or submission.
- **Use Built-in Resources:** Remember that the workbook includes quick links, a video walkthrough, and instructions accessible from various tabs.

For any questions or further assistance, contact dhhs.dphprogramintegrity@nebraska.gov.