



Overview

This document provides instructions for faculty and staff on how to accurately complete the Rutgers Budget Template, which is necessary for the development, review, and approval of grant proposal budgets by Research and Sponsored Programs (RSP).

Important

- Please ensure you are using the most recent version of Microsoft Excel available as provided by the University.
- As of 04/01/2026, the budget template is mandatory for proposal submissions and award setup.

Welcome Worksheet

This tab is used for initial project setup. It **must be completed** for the Budget Worksheet to properly function.

F&A Rate

The F&A Rate Category is based on the Federally Negotiated Rate Agreement available on the University and Finance Administration’s Cost Analysis website:

<https://finance.rutgers.edu/node/274>

If the F&A Rate specified by the sponsor does not appear on the Federally Negotiated Rate Agreement, you may select Custom F&A Rate.

Note: If you select Custom F&A Rate, you cannot select Custom F&A Amount as the F&A Base.

F&A Rate

Research

Instruction

Other Sponsored Programs

Special Instruction (Off-Campus only)

Industry Sponsored Clinical Trials

Custom F&A Rate

Fringe Benefit Rate

The fringe benefit rates are separated into **Sponsored** and **non-Sponsored** categories.

<https://finance.rutgers.edu/financial-services/cost-analysis/fringe-benefit-rates>

The **Sponsored** rates should be used for all Sponsored Programs.

The **non-Sponsored** rates are primarily for cost-sharing and represent the full fringe benefit rates.

Fringe Benefit Rate

Sponsored

non-Sponsored



Welcome Worksheet

F&A Base

Definitions from [Rutgers University Policy 90.1.1 Sponsored Programs Facilities and Administrative Costs Policy](#).

Section 5.g: Modified Total Direct Costs (MTDC)

Modified total direct costs base consists of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each external subaward (regardless of the period of performance of the subaward under the award). MTDC excludes capital equipment, charges for patient care, rental costs of offsite facilities, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward more than \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for negotiating Rutgers' NICRA.

Section 5.k: Total Direct Costs (TDC)

Includes all of the direct costs being charged to the Sponsor. Nothing is excluded from the base prior to calculating the indirect costs (F&A Cost Recovery). This base is typically used when a sponsor declines to pay Rutgers' federally approved indirect cost/F&A rate and an F&A waiver or reduction is granted by the University.

F&A Waiver Process


In the absence of a Sponsor's published policy that is uniformly applied to all awardees, a PI may request a waiver of the Rutgers' federally negotiated F&A rate(s) by completing the [Request for Reduction or Waiver of Indirect Costs Associated with a Sponsored Research Program](#) form.

F&A Base

MTDC

TDC

Custom F&A Amount





Welcome Worksheet

On/Off Campus

On-Campus:

On-campus sponsored program activities are defined as activities conducted in facilities owned or leased by Rutgers and Rutgers provides all facilities and maintenance services for that space, such as housekeeping, landscaping, utilities, HVAC, etc.

Off-Campus:


Off-campus sponsored program activities are defined as activities conducted in facilities not owned or maintained by Rutgers and all activities conducted at field locations where no permanent facilities are considered offsite and not apportioned between their onsite and offsite components.

More information may be found in the [Determination of On-Campus and Off-Campus F&A Rates](#) which is available in the Resource Library.

On / Off Campus

On-Campus

Off-Campus



Consultants

Select 'Yes' to indicate Consultants will be involved with the project. The Consultants worksheet will be displayed on the Budget Summary worksheet below Section A3.

Select 'No' to indicate Consultants are not involved with the project.

Notes:

- Information entered on the Consultants worksheet will be aggregated and displayed **Section F** of the Budget Summary worksheet.
- Use the plus (+) and minus (-) buttons to add or remove entries as necessary.

Consultants

Yes

No



CONSULTANTS WORKSHEET

Enter Consultant's Name

(Appears in Section F of the template)



Welcome Worksheet

Subcontracts

Select 'Yes' to indicate outgoing subcontracts will be involved with the project. The Subcontracts workspace will be displayed on the Budget Summary worksheet below Section A3.

Select 'No' to indicate outgoing subcontracts are not involved with the project.

Notes:

Information entered on the Subcontracts worksheet will be aggregated and displayed in:

- Section F of the Budget Summary worksheet for anything less than or equal to the \$25K administrative allowance.
- Section F of the Budget Summary worksheet for anything greater than the \$25K administrative allowance.
- Use the plus (+) and minus (-) buttons to add or remove entries as necessary.

Subcontracts

Yes

No

SUBCONTRACTS WORKSHEET (+)	
Enter Subcontractor's Name	
Yes	Apply Indirect Costs on First \$25K
Total Subcont	
Total Subc	
To	

(Appears in Section F of the template)

Program Income

Program Income is not yet incorporated into the template.

Program Income

Yes

No

Direct Cost Cap

If applicable indicate if there is a Direct Cost Cap as set by the sponsor.

The Direct Cost Cap is located below Section Q on the Budget Summary worksheet for each budget period. The remaining direct costs allocable to the project will be displayed on line below.

Direct Cost Cap

Yes

No



Welcome Worksheet

Total Cost Cap

If applicable indicate if there is a Total Cost Cap as set by the sponsor.

The Total Cost Cap is located below Section Q on the Budget Summary worksheet for each budget period. The remaining total costs allocable to the project will be displayed on the line below.

Total Cost Cap

Yes

No



Enter the Direct Cost Cap for each budget period
Remainder allocable to Direct Costs

Enter the Total Cost Cap for each budget period
Remainder allocable to Total Costs

Salary and Wages

Choose which type of salary calculations you would like to use.

Advanced (Section A1):

Calculate the fringe based on:

- Effort (percentage and person months)
- Cost of Living (COLA)
- Academic, Summer or Calendar Year

Basic (Section A2):

Calculate the fringe based on the salary entered.

Both (Section A3):

Calculate the fringe using both of the methods above. The overall salary will be aggregated in Section A3 of the Budget worksheet.

Note:


Use the plus (+) and minus (-) buttons to add or remove entries as necessary.

Select S&W Calculations

Advanced

Basic

Both





Welcome Worksheet

Cost Sharing

Select **Yes** or **No** to indicate if Cost Sharing is applicable to the project. The default is **No**.

Note:

- If **Yes** is selected, the **Budget-Cost Sharing Worksheet** will be displayed.

Cost Sharing

Yes

No



Additional Cost Sharing Selections

If you selected **Yes** for **Cost Sharing**, you will need to make additional selections that will be applied to the **Cost Sharing Budget**:

- F&A Rate (Cost Sharing)
- Fringe Benefit Rate
- On/Off Campus
- F&A Base

Notes:

- Only the **non-Sponsored Fringe Benefit Rates** apply to the cost-sharing budget.
- The previous descriptions to these categories also apply to the **Cost Sharing Budget**.

F&A Rate (Cost Sharing)

Research

Instruction

Other Sponsored Programs

Special Instruction (Off-Campus only)

Industry Sponsored Clinical Trials

Custom F&A Rate

Fringe Benefit Rate

Sponsored

non-Sponsored

On / Off Campus

On-Campus

Off-Campus

F&A Base

MTDC

TDC

Custom F&A Amount



Welcome Worksheet

Demographic Information

Enter the RAPSS Funding Proposal (FP) Number	FPxxxxxxx
Enter the RAPSS Award Modification Request (AMR) Number	AMRxxxxxxx
Enter the RAPSS Award (AWD) or Award Modification (AWD_MOD) Number	AWDxxxxxxx
Enter the Project Title	Enter Project Title
Enter the PD/PI's full name	Enter PD/PI Name
Enter the name of the Direct Sponsor	Enter Direct Sponsor Name
Enter the name of the Prime Sponsor (if applicable)	Enter Prime Sponsor Name (if applicable)
Oracle Award number (if available)	xxxxxx
Oracle Project number (if available)	xxxxxx
Oracle Cost Sharing Project number (if applicable)	xxxxxx
Oracle Program Income Project number (if applicable)	xxxxxx
Budget Preparation Date	mm/dd/yyyy

You are highly encouraged to enter as much of the demographic information as possible.

It assists the various groups in the Office for Research when reviewing the budget to know what project it is for.

- **Funding Proposal (FP) Number:** Used by your RSP Specialist to identify the proposal it is associated with
- **Award Modification Request (AMR) Number:** Used by the RSP Grant Specialist and Award Setup Specialist to identify the action is related to.
- **Award (AWD) or Award Modification (AWD_MOD) Number:** Used by the RSP Grant Specialist and Award Setup Specialist to identify the action is related to.
- **Project Title:** Additional information useful for identifying the project the budget is associated with.
- **PD/PI's full name:** Useful for which PI the budget is being prepared for, especially if there are multiple Oracle project accounts that will be requested.
- **Direct Sponsor and/or Prime Sponsor:** Useful to know who these entities especially in helping to identify the indirect cost rates that might be applied.
- **Oracle Award, Oracle Project, Oracle Cost Sharing, or Oracle Program Income Numbers:** Primarily used for actions on existing awards to know which accounts the action applies to.
- **Budget Preparation Date:** Useful to know when the budget was last prepared, especially if multiple versions of the budget have been created.



Welcome Worksheet

Budget Period and Dates

Select the number of budget periods the project will span.

- Select a number from 1 to 10.
- The default is 5.

After setting the number of budget periods, enter the start and end dates for each period.

Notes:

- You can change the number of budget periods at any time. However, if you reduce the number (e.g., from 5 to 2), all data entered for the removed periods (e.g., periods 3–5) will be deleted.
- You have the option of using Days or Whole Months for the calculations. Whole Months is the default.

and enter the dates for each below: ▼

	Start Date (mm/dd/yyyy)	End Date (mm/dd/yyyy)	Budget P Begins in
Budget Period 1	10/01/2025	09/30/2026	2024
Budget Period 2	Enter Date	Enter Date	N/A
Budget Period 3	Enter Date	Enter Date	N/A
Budget Period 4	Enter Date	Enter Date	N/A
Budget Period 5	Enter Date	Enter Date	N/A

Use Days or Whole Months: ▼

Budget Worksheet

Complete the remaining sections of the Budget Worksheet as appropriate to your project. Account codes previously listed in Section C and J are no longer applicable to sponsored projects.

Section A1: Salaries & Wages (Advanced)

Section A2: Salaries & Wages (Basic)

Consultant Worksheet (if selected)

Subcontracts Worksheet (if selected)

Section B: Fringe Benefits (Non-Salary)

~~Section C: Other Post-Employment Benefits~~

Section D: Supplies & Materials

Section E: Services

Section F: Professional Services

Section G: Travel & Business Expenses

Section H: Scholarships & Fellowships

Section I: Computers & Equipment

~~Section J: Utilities~~

Section K: Repairs and Maintenance

Section L: Other Operating Expenses

Section M: Additional Project Expenses



Budget Worksheet

Important

Everything described about the Budget Worksheet is applicable to the Budget-Cost Sharing Worksheet.

Custom F&A Rate

If you selected Custom F&A Rate on the Welcome Worksheet, you may enter the rate supported by the sponsor as shown.

Notes:

- The budget template will indicate that non-standard F&A is being applied to the project.
- If you are applying a non-standard F&A rate to the project **AND** there is no sponsor documentation supporting the rate being applied, you must complete the [Request for Reduction or Waiver of Indirect Costs Associated with a Sponsored Program](#) form.

BUDGET	
BUDGET PREPARED USING NON-STANDARD F&A RATES	ENTER F&A RATE
BUDGET PREPARED WITH SPONSORED FB RATES	
	Included in F&A Base

Custom F&A Amount

If you selected Custom F&A Amount on the Welcome Worksheet, you may enter the amount supported by the sponsor as shown.

Notes:

- The budget template will indicate that non-standard F&A is being applied to the project.
- If you are applying a non-standard F&A amount to the project **AND** there is no sponsor documentation supporting the rate being applied, you must complete the [Request for Reduction or Waiver of Indirect Costs Associated with a Sponsored Program](#) form.

BUDGET	
BUDGET PREPARED USING A NON-STANDARD F&A AMOUNT	ENTER F&A AMT
BUDGET PREPARED WITH SPONSORED FB RATES	
	Included in F&A Base



Budget Worksheet

Section A1: Salaries & Wages (Advanced)

BUDGET PREPARED WITH SPONSORED FB RATES		Included in F&A Base		Budget Period 1		
				10/01/25	09/30/26	2026
A1. SALARIES & WAGES (ADVANCED)		<input style="margin-right: 10px;" type="button" value="(+)"/> <input type="button" value="(-)"/>				
		Base Salary		% Effort	PM	COLA
N/A	<i>Make a selection</i>	<input type="text" value="100,000"/>	100,000	5.00%	0.00	3.00%
	<i>Enter Staff Name</i>		Salary	\$		-
No	<i>Custom Fringe @</i>	<input type="text" value="0.00%"/>	Fringe	\$		-
	<i>Make a Selection</i>		Subtotal	\$		-
		Salary & Wages (Advanced)		\$		-
		Fringe (Advanced)		\$		-
		Total Salary & Wages (Advanced)		\$		-

If you selected Salaries & Wages (Advanced) on the Welcome Worksheet, you will need the following information to complete a salary entry:

1. **Position Type:** S&W Staff, S&W Tenured Faculty, etc.
2. **Staff Member Name**
3. **Salary & Wage Base:** Calendar Year, Academic Year, or Summer Term
4. **Percent Effort:** Effort for each budget period
5. **Cost of Living Adjustment (COLA):** If applicable

The template will calculate the Salary and Fringe per budget period based on the selections made on the Welcome Worksheet and the information entered for the individual.

Nots:

If necessary you may elect to apply a Custom Fringe Rate to the salary calculation for each individual.

- Enter the rate to the right of **Custom Fringe @** and select **Yes**.
- This will override the fringe benefit rate selected on the **Welcome Worksheet**.
- A message will display the the budget was prepared using custom fringe benefit rates.
- Selecting **No** will revert back to the fringe benefit F&A rate based on the selection made on the **Welcome Worksheet**.
- Click the button to Show S&W Breakout to view the aggregated salaries and wages. Click again to hide.



Budget Worksheet

Section A2: Salaries & Wages (Basic)

BUDGET PREPARED USING CUSTOM FRINGE RATES					
			Included in F&A Base	Budget Period 1	
				10/01/25	09/30/26
A2. SALARIES & WAGES (BASIC)			(+)	(-)	
50010	S&W Staff		Salary	\$	75,000
	Enter Staff Name		Fringe	\$	7,500
Yes	Custom Fringe @	10.00%	Subtotal	\$	82,500
			Salary & Wages (Basic)	\$	75,000
			Fringe (Basic)	\$	7,500
			Total Salary & Wages (Basic)	\$	82,500

If you selected Salaries & Wages (Basic) on the Welcome Worksheet, you will need the following information to complete a salary entry:

1. **Position Type:** S&W Staff, S&W Tenured Faculty, etc.
2. **Staff Member Name.**
3. **Salary.**

The template will calculate the Fringe per budget period based on the selections made on the **Welcome Worksheet** and the information entered for the individual.

Notes:

If necessary you may elect to apply a Custom Fringe Rate to the salary calculation for each individual.

- Enter the rate to the right of **Custom Fringe @** and select **Yes**.
- This will override the fringe benefit rate selected on the **Welcome Worksheet**.
- A message will display the the budget was prepared using custom fringe benefit rates.
- Selecting **No** will revert back to the fringe benefit F&A rate based on the selection made on the **Welcome Worksheet**.
- You can select Show S&W Breakout to view the aggregated salaries and wages. Click again to hide.



Budget Worksheet

Salaries & Wages (Both)

A1. SALARIES & WAGES (ADVANCED)		(+)	(-)		
		Base Salary	% Effort	PM	COLA
50040	<i>S&W NonTenured Faculty</i>	\$ 100,000	5.00%	0.60	3.00%
	<i>Jon Q. Investigator</i>	Salary	\$ 5,150		
Yes	<i>Custom Fringe @ 10.00%</i>	Fringe	\$ 515		
	<i>12 Month Calendar Year (CY)</i>	Subtotal	\$ 5,665		
Salary & Wages (Advanced)					\$ 5,150
Fringe (Advanced)					\$ 515
Total Salary & Wages (Advanced)					\$ 5,665
<input type="button" value="Show S&W Breakout"/>					
A2. SALARIES & WAGES (BASIC)		(+)	(-)		
50010	<i>S&W Staff</i>	Salary	\$ 75,000		
	<i>Enter Staff Name</i>	Fringe	\$ 7,500		
Yes	<i>Custom Fringe @ 10.00%</i>	Subtotal	\$ 82,500		
Salary & Wages (Basic)					\$ 75,000
Fringe (Basic)					\$ 7,500
Total Salary & Wages (Basic)					\$ 82,500
<input type="button" value="Show S&W Breakout"/>					
A3. TOTAL SALARY & WAGES					
Salary & Wages (Total)					\$ 80,150
Fringe (Total)					\$ 8,015
Salary & Wages (Total)					\$ 88,165
<input type="button" value="Show S&W Breakout"/>					

If you selected Salaries & Wages (Both) on the Welcome Worksheet, you can use both sections to complete the salary and wages for the project. Each section may be prepared as previously described.

Note:

- Section A3 will show the aggregated totals for each section. It will also show the totals regardless which section is completed.



Budget Worksheet

Consultants Worksheet

CONSULTANTS WORKSHEET		(+)	(-)
<i>Enter Consultant's Name</i>			\$ -
<i>(Appears in Section F of the template)</i>		Total Consultants	\$ -

If you selected Consultants on the Welcome Worksheet, use the Consultants Worksheet to enter the information for each consultant on the project. The information entered here will be aggregated in **Section F: Professional Services** of the budget template.

Note:

- Use the Plus (+) and Minus (-) buttons to add and remove entries on the worksheet.

Subcontracts Worksheet

SUBCONTRACTS WORKSHEET		(+)	(-)
<i>Enter Subcontractor's Name</i>		Direct	\$ -
Yes	Apply Indirect Costs on First \$25K	Indirect	\$ -
		Subtotal	\$ -
<i>(Appears in Section F of the template)</i>		Total Subcontracts <= to 25,000	\$ -
		Total Subcontracts > 25,000	\$ -
		Total Subcontracts	\$ -

If you selected Subcontracts on the Welcome Worksheet, use the Subcontracts Worksheet to enter the information for each consultant on the project. The information entered on here will be aggregated in **Section F: Professional Services** of the budget template.

Notes:

- Use the Plus (+) and Minus (-) buttons to add and remove entries on the worksheet.
- Depending on the purpose of the budget, you may select **Yes** or **No** to toggle the calculation of the indirect costs to the first \$25,000 of the subcontract. This may be done for each subcontract entered.



Budget Worksheet

Direct Cost Cap and Total Cost Cap

Include subaward IDC <input type="button" value="No"/>	Enter the Direct Cost Cap for each budget period	\$	-
	<i>Remainder allocable to Direct Costs</i>	\$	(112,042)
	Enter the Total Cost Cap for each budget period	\$	-
	<i>Remainder allocable to Total Costs</i>	\$	(141,173)

If you selected either the Direct Cost Cap or Total Cost Cap from the Welcome Worksheet, you can specify the cap applicable to each budget period and monitor the remaining amount allocable as you build the budget.

If either are selected, this section will appear between **Section Q: Total Project Costs** and **Section R: Facilities and Administrative (F&A) Costs**.

Include Subaward IDC:

- Select **Yes** to Include the Subaward IDC from the remaining amount allocable.
- Select **No** to exclude the subaward IDC from the remaining amount allocable (this is the default).

Sections N through R

N. TOTAL DIRECT COSTS (B-L)	\$	88,165
O. TOTAL INDIRECT COSTS (R)	\$	22,923
P. TOTAL ADDITIONAL PROJ. EXP.	\$	-
Q. TOTAL PROJECT COSTS (N-P)	\$	111,088
R. FACILITIES & ADMINISTRATIVE (F&A) COST BASE (MTDC)		
F&A Cost Base 1	\$	88,165
F&A Rate 1		26.00%
Months @ F&A Rate 1		12
F&A Costs 1	\$	22,923
F&A Cost Base 2	\$	-
F&A Rate 2 (if different than above)		N/A
Months @ F&A Rate 2		N/A
F&A Costs 2	\$	-

Sections N through R display the overall totals for the budget and the indirect cost calculations.



Budget Worksheet

Budget Snapshot

Use the Budget Snapshot to create a concise easy to review version of the budget containing only those items that actually comprise the budget allocations and demographic information as entered on the Welcome Worksheet.

FPxxxxxxx	Enter Direct Sponsor Name		0.26 N/A
AWDxxxxxxxx AMRxxxxxxxx	Enter Prime Sponsor Name (if applicable)		10/01/25
Oracle Award: xxxxxx	Enter PD/PI Name		09/30/26
Oracle Project: xxxxxx	Enter Project Title		2026
Off Campus MTDC	Research		
Account Code	Description	F&A Base	Budget Period 1
A3. SALARIES & WAGES			
50010	S&W Staff	Inc.	\$ 75,000
50040	S&W NonTenured Faculty	Inc.	\$ 5,150
	Fringe Benefits (Total)	Inc.	\$ 8,015
TOTALS			
Total Direct Cost			\$ 88,165
Total Indirect Cost			\$ 22,923
Total Additional Project Exp.			\$ -
Total Cost			\$ 111,088
NOTES			
BUDGET PREPARED USING CUSTOM FRINGE RATES			

Note:

- The **Budget Snapshot** will appear on a new worksheet and can not be edited. Changes must be made on the **Budget Worksheet**. Click the **Budget Snapshot** button again to update the snapshot.



Empty Worksheet

Use the Empty worksheet for any calculations you wish to perform outside of the Budget Template.

Effort Calculator Worksheet

Person Month Calculator				
10.00%	Enter Percent Effort			
100,000	Enter Salary			
Select Appointment Type	Months	Term	Person Months	Amount
1 Month Summer Term (SM)	1.00	9.00	0.10	1,111
2 Month Summer Term (SM)	2.00	10.00	0.20	2,000
3 Month Summer Term (SM)	3.00	9.00	0.30	3,333
9 Month Academic Year (AY)	9.00	9.00	0.90	10,000
10 Month Academic Year (AY)	10.00	10.00	1.00	10,000
12 Month Calendar Year (CY)	12.00	12.00	1.20	10,000

Use the Effort Calculator worksheet as an aid to calculating salary based on:

- Calendar Year
- Academic Year
- Summer Months

Note:

- These are the same calculations in **Section A1: Salary & Wages (Advanced)**.



F&A Rates Worksheet

Fiscal Year	Fiscal Year Start	Fiscal Year End	Code	Research (On Campus)	Research (Off Campus)
				11	12
2017	07/01/2016	06/30/2017	2	55.00%	26.00%
2018	07/01/2017	06/30/2018	3	55.00%	26.00%
2019	07/01/2018	06/30/2019	4	55.00%	26.00%
2020	07/01/2019	06/30/2020	5	56.00%	26.00%
2021	07/01/2020	06/30/2021	6	56.00%	26.00%
2022	07/01/2021	06/30/2022	7	57.00%	26.00%

This worksheet displays the current and historic rates used for indirect cost calculations.

Fringes Rates (Sponsored) and Fringe Rates (Non-Sponsored) Worksheets

Fiscal Year	Fiscal Year Start	Fiscal Year End	Code	S&W Staff	S&W Tenured Faculty
				50010	50020
2017	07/01/2016	06/30/2017	2	52.00%	52.00%
2018	07/01/2017	06/30/2018	3	50.53%	50.53%
2019	07/01/2018	06/30/2019	4	49.04%	49.04%
2020	07/01/2019	06/30/2020	5	46.20%	46.20%

These worksheets display the current and historic rates used for fringe benefit calculation.



MTDC Structure Worksheet

VALUE	Include in MTDC	Description
N/A	N/A	Make a selection
50010	MTDC	S&W Staff
50020	MTDC	S&W Tenured Faculty
50030	MTDC	S&W Tenure Track Faculty
50040	MTDC	S&W NonTenured Faculty
50050	MTDC	S&W TA & GA
50060	MTDC	S&W Post Doctorate & Associates

This worksheet is the source of account codes used to prepare the budget.