

**Attachment 18**  
**Statewide Financial System (SFS) Expenditure Budget Instructions**  
**RFA #20559**  
**Internal RFA #23-0012**

This guidance document is intended to help applicants with understanding the types and level of detail required in the Statewide Financial System (SFS) for each individual budget line. For Grantee questions and instructions about entering an application in SFS , please go to [Resources for Grant Applicants | Grants Management \(ny.gov\)](#) for more training and guidance resources.

Please be aware of the following:

- AIDS Institute Program Managers may require additional information or clarification necessary for approval of requested amounts on funded applications; and
- The allowability of costs are subject to the Uniform Administrative requirements and can be found through this link: [eCFR: 2 CFR \(Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards\)](#)

### **SFS Categories of Expense**

There are two major Budget Categories, Personal Services and Non-Personal Services. Each of these categories include individual sub-categories for more specific budget items that can be requested in a budget. Each line requires different information.

1. Personal Services
  - a. Salary (including peers who receive W2s)
  - b. Fringe
  
2. Non-Personal Services
  - a. Contractual (subcontractors, peers who receive 1099s, etc.)
  - b. Travel
  - c. Equipment
  - d. Space/Property & Utilities
  - e. Operating Expenses (supplies, audit expenses, postage, etc.)
  - f. Other (indirect costs only)

Guidance on allowable expenditures can be found in the “Basic Considerations for Allowability of Costs” document. This document can be found here: <http://www.ecfr.gov/cgi-bin/text-idx?SID=1728c16d0aca3b9aabb3c25d38d5483&mc=true&node=pt2.1.200&rgn=div5>.

Title 2 → Subtitle A → Chapter II → Part 200 — UNIFORM ADMINISTRATIVE  
REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL  
AWARDS, Subpart E - **Basic Considerations, §200.402 - §200.475**

### **PERSONAL SERVICES – SALARY**

For each salary position funded on the proposed contract, provide the following:

#### **Details:**

- **Position/Title:** Enter the title and the incumbent’s name. If the position is yet to be filled, enter “TBH” (to be hired.)

- **Role/Responsibility:** Enter the position description, including the duties supported by the contract.

**Financial:**

- **Annualized Salary Per Position:** Enter the full salary for 12 months regardless of funding source.
- **STD Work Week (hrs):** Enter the standard work week for this position regardless of funding. If it is a full-time position, this is often either 35, 37.5 or 40 hours per week. If it is a part-time position, enter the expected number of hours per week the person will work.
- **% Funded:** Enter the percent of effort to be funded on this proposed contract.
- **# of Months Funded:** Enter number of months this position will be funded during the proposed contract period. Use months only; do not use pay periods.
- **Total Grant Funds:** Enter the total amount for this position requested during the proposed contract period. **SFS will not automatically calculate this. Please check your calculation for accuracy.**

**Items to Note:**

- The Total Match Funds and Total Other Funds lines are not used. You will not be able to enter information on those lines.
- While SFS does not calculate the Line Total, it does calculate the cumulative Category Total.

**PERSONAL SERVICES - FRINGE**

**Details:**

- **Fringe – Type/Description:** Enter a description (examples, fringe rate, union fringe rate, nonunion fringe rate, part-time fringe rate, full-time fringe rate) and the percentage.
- **Narrative:** Specify whether fringe is based on federally approved rate, audited financials or actual costs.

**Financial:**

- **Total Grant Funds:** Enter the total amount of fringe requested for this proposed contract period.

**CONTRACTUAL**

**Details:**

- **Contractual – Type/Description:** Enter the name of the agency, consultant or TBA (if not yet selected). Use a separate Contractual line for each subcontractor or consultant. Include an estimated cost for these services.
- **Narrative:** Briefly describe the services to be provided.

**Financial:**

- **Total Grant Funds:** Enter the total amount requested for the subcontractor.

**TRAVEL**

**Details:**

- **Travel – Type/Description:** Describe the type of travel cost and/or related expenses.
- **Narrative:** Briefly describe how the travel relates to the proposed contract.

**Financial:**

- **Total Grant Funds:** Enter the total amount requested for the Travel item.

**EQUIPMENT**

**Details:**

- **Equipment – Type/Description:** Describe the equipment and who it is for.
- **Narrative:** Briefly describe how this equipment relates to the proposed contract and why it is necessary.

**Financial:**

- **Total Grant Funds:** Enter the total amount requested for this Equipment item.

**Items to Note:**

- Equipment is defined as any item costing \$1,000 or more.
- Rental equipment (if applicable) can be included in this section.

**SPACE/PROPERTY RENT or Own**

**Details:**

- **Space/Property: Rent or Own – Type/Description:** Describe the property, whether it is the agency's main site or satellite and provide the address. Use a separate Space line for each different location.
- **Narrative:** Explain why this proposed contract is paying for the space costs at this location.

**Financial:**

- **Total Grant Funds:** Enter the total amount requested for this Space/Property item.

**UTILITY**

**Details:**

- **Utility – Type/Description:** Describe the utility expense.
- **Narrative:** Indicate the property address for which this expense will be incurred.

**Financial:**

- **Total Grant Funds:** Enter the total amount requested for this Utility item.

**OPERATING EXPENSES**

This section is used to itemize costs associated with the operation of the program, including but not limited to insurance/bonding, photocopying, advertising, and supplies.

**Details:**

- **Operating Expenses – Type/Description:** Describe what is being purchased.
  1. Supplies – Briefly describe items being purchased.
  2. Equipment – Include all items with a total cost under \$1,000, including computer software. Use a separate line for each group of items.
  3. Telecommunications – Include costs for all telephone lines funded by this proposed contract, fax and modem lines, telecommunications installation costs, hotlines, long distance, cell phones, and internet expenses.
  4. Miscellaneous – Includes postage, printing, insurance, equipment maintenance, stipends, media advertising, recruitment, or other appropriate costs.
    - For incentives, briefly detail the types of incentives to be purchased and what they will be used for.
- **Narrative:** Describe how this item relates to the contract and why it is necessary.

**Financial:**

- **Total Grant Funds:** Enter the total amount requested for this Operating Expense item.

**Items to Note:**

- Participant Support and Incentives – the following chart is in accordance with AIDS Institute policy:

Type	Allowable using State Funding?
<b>Participant Support</b>	
Food Vouchers	YES
Pharmacy Cards	YES
Metro Cards	YES
Gasoline Cards	YES
Bus Passes	YES
<b>Incentives</b>	
Gift Card – non-cash	YES
Cash or Cash equivalent (e.g., VISA Card)	YES
Movie Tickets	NO
Theater Tickets	NO
Promotional Items *	YES*

\*Promotional items must be promoting a specific program or intervention, such as Ending the Epidemic, or HIV testing, or Know your Status, rather than generically promoting the organization.

- Reimbursement for employee parking at regular work site or transportation costs to and from work is not allowable on AI contracts, unless the employee is in travel status as defined by agency's Policies and Procedures.
- Reimbursement for refreshment for employee or the Board of Directors (BOD) is not allowable. This includes food, coffee, tea, and water for staff meetings, staff break areas, or BOD meetings.

## **OTHER**

### **Details:**

- **Other Expenses – Type/Description:** This section will **only** be used to document Indirect Costs. Enter the words “Indirect Cost rate” and the rate being requested.
- **Narrative:** Enter whether or not this rate is based on a federally approved rate agreement.

### **Financial:**

- **Total Grant Funds:** Enter the total amount requested for this Expense item.

### **Items to Note:**

- **Indirect Costs:** An indirect cost rate of up to 10% of modified total direct costs (MTDC) can be requested. Effective 10/1/25, MTDC increases and an indirect cost rate of up to 15% of modified total direct costs can be requested.
- If your organization has a federally approved rate, contractors may request up to 20% of the federally approved rate. If your organization has a federally approved rate of less than 20%, the maximum indirect rate that can be requested is the approved federally approved rate.
- No cost that is billed directly to this contract can be part of the indirect rate.