

Youth Literacy Program, FY2027: budget and justification

SF-424A categories. Indirect at the 15% de minimis rate on modified total direct costs (2 CFR 200.414(f)). Same figures as the Excel template.

CATEGORY	GRANT REQUEST	MATCH	TOTAL PROJECT	BASIS
A. Personnel	\$88,000	\$12,000	\$100,000	Salary × effort × months ÷ 12
B. Fringe benefits (22%)	\$19,360	\$2,640	\$22,000	Actual fringe rate × salaries
C. Travel	\$3,900	\$0	\$3,900	Mileage at the org's reimbursement rate; one conference
D. Equipment	\$12,500	\$0	\$12,500	Above \$10,000 per unit; excluded from MTDC
E. Supplies	\$15,800	\$0	\$15,800	\$35 × 400 students, plus consumables
F. Contractual	\$74,000	\$0	\$74,000	Consultant \$9,000; subaward \$65,000
G. Other	\$11,200	\$0	\$11,200	Rent and stipends excluded from MTDC
Total direct costs	\$224,760	\$14,640	\$239,400	
Less equipment, rent, stipends, subaward above \$50,000	(\$37,500)	\$0	(\$37,500)	MTDC exclusions, 2 CFR 200.1
Modified total direct costs (MTDC)	\$187,260	\$14,640	\$201,900	
H. Indirect costs, 15% × MTDC	\$28,089	\$2,196	\$30,285	De minimis rate on both shares; replace with a negotiated rate if held
TOTAL	\$252,849	\$16,836	\$269,685	

Justification, excerpt. Personnel: the Program Director (50% effort, \$72,000 salary) supervises the program and the Literacy Coordinator (100%, \$52,000) delivers it; the Volunteer Manager's 25% effort is paid from unrestricted funds and shown as match. Fringe is the organization's actual 22% rate. The \$12,500 literacy lab is equipment and sits outside the indirect base, as do the \$6,000 space rental, the \$4,000 participant stipends, and the \$15,000 of the library subaward above the first \$50,000. Indirect costs are charged at the 15% de minimis rate on the remaining \$187,260 of modified total direct costs.