

## NON-SIGNIFICANT BUDGET REVISION - (AWARDS 2024 AND LATER)

A Non-Significant Budget Revision requires a cover letter to the Program Specialist and an SF-424A showing ONLY the revision amounts and is then uploaded into GrantSolutions as a Grant Note.

DOCUMENT	EXPLANATION
Cover Letter Upload	This letter should be on company or tribal letterhead, signed by your authorizing official, scanned as a PDF.
SF-424A	<p>The 424A is an on-line form which you can open and fill out directly in GrantSolutions. You may also obtain the 424A form from Grants.gov from the SF-424 Individual Forms family.</p> <p>*Only fill out Section A, B &amp; C – based on full funding amount listed on the Notice of Award (leave Sections D &amp; E blank)</p> <p>When filling out Section B, ONLY include the revision numbers. Ensure that both Columns (1) and (2) add up to zero.</p> <p>*Note: Make sure to break out both the Federal and Non-Federal amount in section B, in separate columns. If you complete the 424A as shown in the example, it will create the two columns.</p>
Miscellaneous	If you are revising your budget due to a change in your Indirect Cost Rate, attach a copy of your new indirect agreement.

Once the documents are completed the recipient will submit them to the Program Specialist for review. Once the Program Specialist reviews them for accuracy. The recipient will upload the documents into GrantSolutions as a Grant Note.

### NOTE

We recommend that you create a revised budget showing the changes for your own files and to provide to your accounting department.

Below is a sample of the cover letter and the SF-424A.

- The recipient in the example is moving a total of \$10,496 in Federal Share and \$2,552 in Cost Sharing which is far below their 10% threshold.

# Indigenous Community Council

100 Lake Street  
Generic City, OK 00000-1111  
(777) 777-7779

April 4, 2025

Jane Deer, Grants Management Specialist  
US - DHHS - ACF  
Division of Discretionary Grants  
Office of Grants Management  
Mary E. Switzer Memorial Building  
330 C Street, SW  
Washington, DC 20201

RE: ANA Grant 90NA0000

Dear Ms. Deer:

I am requesting that we be allowed to modify the budget line items in the Indigenous Community Council's project; Traditional Foods for Healthy Eating, ANA grant 90NA0000. This modification reflects changes resulting from our decreased 2025 IDC rate and a reduction in our Fringe costs.

Our approved 2025 IDC rate of 16.98% is a decrease from the 2023 IDC rate of 17.40%. In addition, both the Project Coordinator and the Community Dietician have opted out of the health insurance provided by ICC and are on alternate plans. This resulted in a reduction of our fringe rate from the 42%, estimated at the time the grant application was submitted, to 29.36%, effective April 1, 2025.

We are submitting the SF-424A with the line item revisions, and the signed Indigenous Community Council 2025 Indirect Cost Rate Agreement along with this letter.

If you have any questions concerning this, please contact John Smith, project contact at 777-777-7772 or email at [JSmith@indigenouscommunity.org](mailto:JSmith@indigenouscommunity.org).

Respectfully;

*Ellen Shows*

Ellen Shows  
Chair, Indigenous Community Council Board of

Directors cc: Mary Stevens, Program Specialist

[www.Indigenouscommunity.Org](http://www.Indigenouscommunity.Org)

## BUDGET INFORMATION - Non-Construction Programs

OMB Number: 4040-0006  
Expiration Date: 02/28/2025

## SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. SEEDS - Federal Share	93.612	\$	\$	\$ 900,000.00	\$	\$ 900,000.00
2. SEEDS - Cost Sharing	93.612				225,000.00	225,000.00
3.						
4.						
5. Totals		\$	\$	\$ 900,000.00	\$ 225,000.00	\$ 1,125,000.00

**SECTION B - BUDGET CATEGORIES**

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1) SEDS - Federal Share	(2) SEDS - Cost Sharing	(3)	(4)	
a. Personnel	\$ 2,116.00	\$	\$	\$	2,116.00
b. Fringe Benefits	-10,000.00	-2,488.00			-12,488.00
c. Travel	1,986.00				1,986.00
d. Equipment					
e. Supplies					
f. Contractual					
g. Construction					
h. Other	6,394.00	2,424.00			8,818.00
i. Total Direct Charges (sum of 6a-6h)	496.00	-64.00			560.00
j. Indirect Charges	-496.00	64.00			-432.00
k. TOTALS (sum of 6i and 6j)	\$ 0.00	\$ 0.00	\$	\$	0.00
7. Program Income	\$	\$	\$	\$	

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Standard Form 424A (Rev. 7-97)  
Prescribed by OMB (Circular A -102) Page 1A

SECTION C - NON-FEDERAL RESOURCES							
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS			
8. SEEDS - Federal Share	\$	\$	\$				
9. SEEDS - Cost Sharing	225,000.00			225,000.00			
10.							
11.							
12. TOTAL (sum of lines 8-11)	\$ 225,000.00	\$	\$	\$ 225,000.00		\$ 225,000.00	
SECTION D - FORECASTED CASH NEEDS							
	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
13. Federal	\$	\$	\$	\$		\$	
14. Non-Federal	\$						
15. TOTAL (sum of lines 13 and 14)	\$	\$	\$	\$		\$	
SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT							
(a) Grant Program	(b) First		(c) Second		(d) Third		(e) Fourth
16. SEEDS - Federal Share	\$	\$	\$	\$			\$
17. SEEDS - Cost Sharing							
18.							
19.							
20. TOTAL (sum of lines 16 - 19)	\$	\$	\$	\$			\$
SECTION F - OTHER BUDGET INFORMATION							
21. Direct Charges:		22. Indirect Charges: Fixed					
23. Remarks:							

Indian Organizations  
Indirect Cost Negotiation Agreement

EIN: 11-1111111

Date: February 24, 2025

Organization:

Indigenous Community Council  
1000 Lake St  
Generic City, OK 00000

Report No(s) : 00-A-0000

Filing Ref.:  
Last Negotiation Agreement  
dated February 7, 2023

The indirect cost rate contained herein is for use on grants, contracts, and other agreements with the Federal Government to which Public Law 93-638 and 2 CFR 225 (OMB Circular A-87) apply, subject to the limitations contained in 25 CFR 900 and in Section II.A. of this agreement. The rate was negotiated by the U.S. Department of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in 2 CFR 225.

Section I: Rate

Type	Effective Period		Rate*	Locations	Applicable To
	From	To			
Fixed Carryforward	01/01/25	12/31/25	16.98%		All Programs

\*Base: Total direct costs, less capital expenditures and passthrough funds. Passthrough funds are normally defined as major subcontracts, payments to participants, stipends to eligible recipients, and subgrants, all of which normally require minimal administrative effort.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Section II: General

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A. Limitations : Use of the rate contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rate agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. Audit : All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation agreement.

C. Changes: The rate contained in this agreement is based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in organizational structure, or changes in the method of accounting for costs that affect the amount of reimbursement resulting from use of the rate in this agreement, require the prior approval of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowance.

D.

1. Fixed Carry Forward Rate: The fixed carryforward rate is based on an estimate of costs that will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to the rate for a future period, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

2. Provisional/Final Rate: Within 6 months after year end, the final rate must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

E. Agency Notification: Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

F. Record Keeping: Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

G. Reimbursement Ceilings: Grantee/contractor program agreements providing for ceilings on indirect cost rates or reimbursement amounts are subject to the ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rate in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

H. Use of Other Rates: If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rate in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rate should be used to identify the maximum amount of indirect cost allocable to these programs.

I. Central Service Costs: Where central service costs are estimated for the calculation of indirect cost rates, adjustments will be made to reflect the difference between provisional and final amounts.

J. Other:

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. New indirect cost proposals are necessary to obtain approved indirect cost rates for future fiscal or calendar years. The proposals are due in our office 6 months prior to the beginning of the year to which the proposed rates will apply.

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the Indian Organization:

By the Cognizant Federal Government Agency:

Indigenous Community Council  
Tribal Government

U.S. Department of the Interior  
Interior Business Center  
Agency

\_\_\_\_\_  
Name (Type or Print)  
  
\_\_\_\_\_  
Title

\_\_\_\_\_  
Dee A. Poe  
Name  
Office Chief  
Office of Indirect Cost Services  
Title

**FEB 24 2025**