

SIGNIFICANT BUDGET REVISION – (AWARDS 2024 AND LATER)

Once the Program Specialist approves the initial email request for the revision the recipient will begin to fill out and compile all the required documents. A Significant Budget Revision requires a cover letter, a SF-424A showing ONLY the revision amounts, SF-424, and a Line-Item Budget and Justification. These should be sent to the Program Specialist for review and uploaded into GrantSolutions as an amendment.

DOCUMENT	EXPLANATION
Instructions	This is an information-only document that provides instructions for preparing the amendment. As updates occur, the instructions may differ from these.
Cover Letter Upload	This is the placeholder for attaching a letter clearly summarizing the purpose of the budget revision. This letter should be on company or tribal letterhead, signed by your authorizing official, scanned as a PDF, and attached.
SF-424A	<p>The 424A is an online form 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 Sections A, B & C – based on the full funding amount listed on the Notice of Award (leave Sections D & 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. When using the online form, begin by filling out the 424A, which will pre-populate some of the data in the 424 form.</p> <p>*Note: In section B, make sure to break out both the Federal and Non-Federal amounts in separate columns. Completing the 424A, as shown in the example, will create the two columns.</p>
SF-424	The 424 is another online form you can open and complete in GrantSolutions. As with the 424A, you can upload a completed form.

DOCUMENT	EXPLANATION
Budget Narrative Upload	<p>Attach your completed line-item budget (Federal and Non-Federal) and a budget justification.</p> <p>This is based on the full funding amount of the award as listed on the Notice of Award</p> <p>The budget justification should clearly show and describe the budget changes to justify the proposed costs.</p>
Miscellaneous Information	<p>If you are revising your budget due to purchasing equipment; adding a contractor or consultant; or changing your cost sharing; add the additional documents here that would help in processing the amendment, for example, cost quotes or a consultant contract.</p>

Once the recipient drafts their amendment documents, they will submit them to your Program Specialist or regional TTA Center for initial review. After finalizing the documents with your Program Specialist, the recipient will upload them to GrantSolutions.

Below is a sample of a revision for the purchase of equipment and includes a cover letter, SF-424A, line-item budget and a quote. This will also require a budget justification.

Indigenous Community Council

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

January 8, 2025

Robert Smith, Program Specialist
Administration for Native Americans
Division of Program Operations
Mary E. Switzer Memorial Building
330 C Street, SW
Washington, DC 20201

RE: ANA Grant 90NA0000

Dear Mr. Smith:

We are pursuing the opportunity to modify the budget for the Indigenous Community Council's ANA SEDS project - Traditional Foods for Healthy Eating, ANA grant 90NA0000.

Our Agriculture Director has been assigned to oversee an additional project, so we need to reduce the time allocated for this position. The Agriculture Director position is currently budgeted as devoting 50% of their time to the project; they will now be devoting 25% of their time to the project. We are also adding a Farm Tech who will be devoting 50% of his time to the project. We have attached the resume for David Warren who will fill that position.* Because of the Personnel changes, the Fringe Benefits had to be increased. We also reduced the costs for Office Supplies as determined that our actual costs are lower. Our attached line-item budget and justification illustrate and further explain our modifications.

Along with our cover letter we are submitting forms 424 and 424A, a revised line-item budget with justification. If you have any questions concerning this, please contact John Smith, project contact at 777-777-7772 or email at JSmith@indigenouscommunity.org.

Respectfully,

Ellen Shows

Ellen Shows
Chair, Indigenous Community Council Board of Directors

**Resume is not included as a part of this example*

www.Indigenouscommunity.org

Indigenous Community Council - Healthy Living through Traditional Foods 90NA0000

Budget Period 2024-2027	FEDERAL SHARE	REVISION FEDERAL +/-	NEW FEDERAL SHARE	COST SHARE	REVISION COST SHARE +/-	NEW COST SHARE	NEW BUDGET TOTAL
Personnel							
Project Manager	\$195,000		\$195,000				\$ 195,000
Coordinator / Admin				\$75,000		\$75,000	\$75,000
Agriculture Director	\$147,000	\$(73,500)	\$73,500				\$73,500
Dietician	\$126,000		\$126,000				\$126,000
Testing/Demonstration Asst	\$30,000		\$30,000	\$51,000		\$51,000	\$81,000
NEW Farm Tech		\$77,500	\$77,500				\$77,500
SUBTOTAL PERSONNEL	\$498,000	\$4,000	\$502,000	\$126,000	\$0	\$126,000	\$628,000
Fringe Benefits							
22% for all benefits	\$109,560	\$880	\$110,440	\$27,852		\$27,852	\$138,292
SUBTOTAL FRINGE BENEFITS	\$109,560	\$880	\$110,440	\$27,852	\$0	\$27,852	\$138,292
Travel							
Post Award	\$3,250		\$3,250				\$3,250
Grantee Meeting	\$16,509		\$16,509				\$16,509
Hydroponic Training - USDA	\$9,100		\$9,100				\$9,100
Leafy Hydroponics Summit	\$9,750		\$9,750				\$9,750
SUBTOTAL TRAVEL	\$38,609	\$0	\$38,609	\$0	\$0	\$0	\$38,609
Equipment							
Hydroponic Unit	\$8,827		\$8,827				\$8,827
Refrigeration Unit	\$6,295		\$6,295				\$6,295
Freeze Dry Unit (2)	\$8,750		\$8,750				\$8,750
SUBTOTAL EQUIPMENT	\$23,872	\$0	\$23,872	\$0	\$0	\$0	\$23,872
Supplies							
Office Supplies	\$9,525	\$(4,880)	\$4,645	\$6,000		\$6,000	\$10,645
SUBTOTAL SUPPLIES	\$9,525	\$(4,880)	\$4,645	\$6,000	\$0	\$6,000	\$10,645
Contractual							
SUBTOTAL CONTRACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other							
Freeze Dry Supplies	\$12,888		\$12,888				\$12,888
Storage Space Rental				\$27,980		\$ 27,980	\$27,980
Shipping	\$5,000		\$5,000	\$5,000		\$ 5,000	\$10,000
5 Canners & Jars	\$11,637		\$11,637				\$11,637
Hoses, Timers, Pumps	\$1,027		\$1,027				\$1,027
Heirloom Seeds	\$1,500		\$1,500				\$1,500
Fertilizer	\$7,800		\$7,800				\$7,800
SUBTOTAL OTHER	\$39,852	\$0	\$39,852	\$32,980	\$0	\$32,980	\$72,832
DIRECT COST TOTAL	\$719,418	\$0	\$719,418	\$192,832	\$0	\$192,832	\$912,250
Indirect Charges (Negotiated rate 21%)	\$51,906		\$51,906				\$51,906
TOTAL PROJECT	\$771,324	\$0	\$771,324	\$192,832	\$0	\$192,832	\$964,156

BUDGET JUSTIFICATION

	ORIGINAL FEDERAL BUDGET	REVISED FEDERAL BUDGET	NARRATIVE
PERSONNEL			
Agriculture Director	\$147,000	\$73,500	The Agriculture Director, Mike Jones, was originally budgeted as .5 FTE with a three-year total of \$147,000. His full salary for three years totals \$294,000. Mike has been assigned to work on a new project in one of our communities which requires a reduction in his involvement on this project. We are reducing his time to .25 FTE (10 hours per week). This results in a new allocation of \$73,500 ($\$294,000 \times 25\% = \$73,500$)
NEW Farm Tech	\$0	\$77,500	A new Farm Tech will be a .5 FTE on the project. Their 3-year annual salary is \$155,000. They will be half-time on the project for a total of \$77,500 ($\$155,000 \times 50\% = \$77,500$). David Warrant, who will fill this position, has over 20 years' experience working with hydroponics. He will be setting up and maintaining the system along with other farm related duties. Please refer to his attached resume.
SUPPLIES			
Office Supplies	\$9,525	\$4,645	Our accounting staff looked at recent organizational expenditures for office supplies and determined that the costs were lower than originally budget. Offices supplies are averaging \$295.69/month so we reduced the federal cost by \$4,880 for a new total of \$4,645. When added to the cost share of \$6,000 the new total is \$10,645. $\$295.69 \times 36$ months = \$10,644.84 rounded to \$10,645.

Application for Federal Assistance SF-424		
* 1. Type of Submission: <input type="checkbox"/> Preapplication <input checked="" type="checkbox"/> Application <input type="checkbox"/> Changed/Corrected Application	* 2. Type of Application: <input type="checkbox"/> New <input type="checkbox"/> Continuation <input checked="" type="checkbox"/> Revision	* If Revision, select appropriate letter(s): E: Other (specify) _____ * Other (Specify): Budget Revision _____
* 3. Date Received: 01/08/2025	4. Applicant Identifier: _____	
5a. Federal Entity Identifier: _____	5b. Federal Award Identifier: 90NA0000	
State Use Only:		
6. Date Received by State: _____	7. State Application Identifier: _____	
8. APPLICANT INFORMATION:		
* a. Legal Name: Indigenous Community Council		
* b. Employer/Taxpayer Identification Number (EIN/TIN): 99-9999999	* c. UEI: 222999922299	
d. Address:		
* Street1: 100 Lake Street	_____	
Street2:	_____	
* City: Generic City	_____	
County/Parish:	_____	
* State: OK: Oklahoma	_____	
Province:	_____	
* Country: USA: UNITED STATES	_____	
* Zip / Postal Code: 00000-1111	_____	
e. Organizational Unit:		
Department Name: _____	Division Name: _____	
f. Name and contact information of person to be contacted on matters involving this application:		
Prefix: _____	* First Name: John	
Middle Name: _____	_____	
* Last Name: _____	_____	

Application for Federal Assistance SF-424

*** 9. Type of Applicant 1: Select Applicant Type:**

K: Indian/Native American Tribally Designated Organization

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

*** 10. Name of Federal Agency:**

Administration for Native Americans

11. Catalog of Federal Domestic Assistance Number:

93.612

CFDA Title:

Native American Programs

*** 12. Funding Opportunity Number:**

HHS-2024-ACF-ANA-NA-0050

* Title:

Social and Economic Development Strategies - SEDS

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

Add Attachment

Delete Attachment

View Attachment

*** 15. Descriptive Title of Applicant's Project:**

Traditional Foods for Healthy Eating

Attach supporting documents as specified in agency instructions.

Add Attachments

Delete Attachments

View Attachments

Application for Federal Assistance SF-424

16. Congressional Districts Of:

* a. Applicant: * b. Program/Project:

Attach an additional list of Program/Project Congressional Districts if needed.

17. Proposed Project:

* a. Start Date: * b. End Date:

18. Estimated Funding (\$):

* a. Federal	<input type="text" value="771,924.00"/>
* b. Applicant	<input type="text" value="192,832.00"/>
* c. State	<input type="text" value=""/>
* d. Local	<input type="text" value=""/>
* e. Other	<input type="text" value=""/>
* f. Program Income	<input type="text" value=""/>
* g. TOTAL	<input type="text" value="964,156.00"/>

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

a. This application was made available to the State under the Executive Order 12372 Process for review on

b. Program is subject to E.O. 12372 but has not been selected by the State for review.

c. Program is not covered by E.O. 12372.

*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.)**

Yes No

If "Yes", provide explanation and attach

21. *By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)**

** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: * First Name:

Middle Name:

* Last Name:

Suffix:

* Title:

* Telephone Number: Fax Number:

* Email:

* Signature of Authorized Representative: * Date Signed:

BUDGET INFORMATION - Non-Construction Programs

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. SMDS - FEDERAL	93.612	\$	\$	\$ 771,324.00	\$	\$ 771,324.00
2. SMDS - COST SHARING	93.612				192,832.00	192,832.00
3.						
4.						
5. Totals		\$	\$	\$ 771,324.00	\$ 192,832.00	\$ 964,156.00

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1) SEDS - FEDERAL	(2)	(3)	(4)	
a. Personnel	\$ 4,000.00	\$	\$	\$	\$ 4,000.00
b. Fringe Benefits	880.00				880.00
c. Travel					
d. Equipment					
e. Supplies	-4,880.00				-4,880.00
f. Contractual					
g. Construction					
h. Other					
i. Total Direct Charges (sum of 6a-6h)	0.00				0.00
j. Indirect Charges					
k. TOTALS (sum of 6i and 6j)	\$ 0.00	\$	\$	\$	\$ 0.00
7. Program Income	\$	\$	\$	\$	\$

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SECTION C - NON-FEDERAL RESOURCES				
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8. SEDS - Federal Share	\$	\$	\$	\$
9. SEDS - Cost Sharing	192,832.00			192,832.00
10.				
11.				
12. TOTAL (sum of lines 8-11)	\$	\$	\$	\$ 192,832.00

SECTION D - FORECASTED CASH NEEDS					
(a) Grant Program	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	FUTURE FUNDING PERIODS (YEARS)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16. SEDS - Federal Share	\$	\$	\$	\$
17. SEDS - Cost Sharing				
18.				
19.				
20. TOTAL (sum of lines 16 - 19)	\$	\$	\$	\$

SECTION F - OTHER BUDGET INFORMATION	
21. Direct Charges:	
22. Indirect Charges:	
23. Remarks:	