

## EPA Grants Developing a Budget Webinar, May 5, 2022 – Helpful Links

### Budget Development Training:

- [General Principles and Considerations](#)
- [Direct Costs](#)
- [Other Direct Costs](#)
- [Indirect Costs](#)

### Developing a Budget Regulations and Resources:

- Required Forms:
  - [Application for Federal Assistance: SF-424](#)
  - [Budget Information for Non-Construction Programs: SF-424A](#)
  - [Budget Information for Construction Programs: SF-424C](#)
- General Principles for Cost Allowability:
  - [2 CFR Part 200 Subpart E - Cost Principles](#)
  - [2 CFR 200.404 - Reasonable Costs](#)
  - [2 CFR 200.405 - Allocable Costs](#)
  - [2 CFR 200.407 - Costs Requiring Prior EPA Approval](#)
  - [2 CFR 1500.9 - Revising Budget and Program Plans](#)
  - [EPA's Guidance on Selected Items of Cost for Recipients](#)
  - [2 CFR 200 – Cost Sharing](#)
  - [Additional Considerations for Pre-Award Budget Revisions](#)
- Program Income:
  - [2 CFR 200.307](#)
  - [2 CFR 200.307\(e\)\(3\)](#)
  - [2 CFR 200.307\(f\)](#)
  - [2 CFR 1500.8](#)
- Transferring Funds:
  - [EPA Subaward Policy Additional Resources](#)
  - [2 CFR 200 Part 331](#)
- Other Regulations:
  - [Pre-Award Budget Considerations \(States\): Grant Policy Issuance 12-06](#)
  - [Pre-Award Budget Considerations \(Tribes\): Grants Policy Issuance 13-02](#)

### Guidance

- [EPA's Budget Development Guidance Document](#)
- [EPA's Guidance on Selected Items of Cost for Recipients](#)
- [EPA's Participant Support Cost Guidance](#)
- [OGD's Frequent Questions](#)
- [Subaward Policy](#)
- [Uniform Grants Guidance \(UGG\)](#)