

UNIFORM GUIDANCE

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule

US DEPARTMENT OF LABOR GRANT RECIPIENTS

AFTER December 26, 2014

	<u>Administrative Requirements</u>	<u>Audit Requirements</u>	<u>Cost Principles</u>
Governmental Organizations			
Indian Tribes			
Nonprofit Organizations			
Institutions of Higher Educations			
Commercial For-Profit Organizations *			
Foreign Public Entities and Foreign Organizations *			

2 CFR Part 200 and 2 CFR Part 2900

Please see the Federal Register dated December 19, 2014 outlining the one-year grace period for the implementation of the procurement standards.

* 2 CFR 2900.2 expands the applicability of the Uniform Guidance to these entities.

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BEFORE December 26, 2014

	<u>Administrative Requirements</u>	<u>Audit Requirements</u>	<u>Cost Principles</u>
Governmental Organizations	29 CFR Part 97	29 CFR Part 96	2 CFR 225
Nonprofit Organizations	29 CFR Part 95	29 CFR Part 96	2 CFR 230
Institutions of Higher Educations	29 CFR Part 95	29 CFR Part 96	2 CFR 220
Commercial for-profit Organizations	29 CFR Part 95	29 CFR Part 96	48 CFR 31.2

USEFUL LINKS

TIP: Look at your grant agreement to identify the date in which funds were awarded.

USDOL-ETA website	http://www.doleta.gov/grants/resources.cfm
Final Rule with technical corrections	http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=1&SID=0e16fa1d64bc3ba5402f6c3eb22671eb&ty=HTML&h=L&n=pt2.1.200&r=PART#se2.1.200_1333
Technical corrections and DOL exceptions published on December 19, 2014	http://www.gpo.gov/fdsys/pkg/FR-2014-12-19/pdf/2014-28697.pdf
Final Rule published on December 26, 2013	http://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf
TEGL 15-14 dated December 19, 2014	http://wdr.doleta.gov/directives/attach/TEGL/TEGL_15-14_Acc.pdf
TEN 20-13 dated February 10, 2014	http://wdr.doleta.gov/directives/attach/TEN/TEN_20_13.pdf
Resources for understanding the Uniform Guidance	https://cfo.gov/cofar/#RUUG