

UNIFORM GUIDANCE

IMPLEMENTATION

US DEPARTMENT OF LABOR - ETA GRANT RECIPIENTS

AFTER December 26, 2014

Administrative Requirements Audit Requirements Cost Principles

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*

* Technical corrections contained in the Federal Register dated September 10, 2015 allows a grace period of two fiscal years from the effective date of the Uniform Guidance to implement the procurement standards at 2 CFR 200.317 to 200.326.

** 2 CFR 2900.2 expands the applicability of the Uniform Guidance to commercial for-profit and foreign entities.

BEFORE December 26, 2014

Administrative Requirements Audit Requirements Cost Principles

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: Due to the length of the below hyperlinks, copy and paste the link directly in to your internet address bar.

USDOL-ETA website

<http://www.doleta.gov/grants/resources.cfm>

2 CFR Part 200 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

2 CFR Part 2900 DOL Exceptions with technical corrections ***

<http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=1&SID=1db8b53c89ec15d1ad9f2d7f6cd053c8&ty=HTML&h=L&mc=true&r=PART&n=pt2.1.2900>

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

Frequently asked questions and answers

<https://cfo.gov/wp-content/uploads/2015/09/9.9.15-Frequently-Asked-Questions.pdf>

Resources for understanding the Uniform Guidance

<https://cfo.gov/cofar/#RUUG>

2 CFR Part 200 Final Rule was published on December 26, 2013 and subsequent technical corrections were published on December 19, 2014, September 10, 2015, and November 9, 2015. ***

2 CFR Part 2900 DOL Exceptions was published on December 19, 2014 and subsequent technical corrections were published on December 30, 2015. ***