

**Department of Labor - ETA Grantees  
Applicable OMB Circulars and Federal Regulations**

	<b>OMB Circulars</b>			<b>DOL Regulations</b>
<b>Nature of Grantee/Subgrantee</b>	<b>Federal Audit Requirements</b>	<b>Federal Cost Principles</b>	<b>Uniform Administrative Requirements</b>	<b>Uniform Administrative Requirements</b>
<b>State/Local, &amp; Indian Tribal Governments</b>	<b>A-133</b> Revised 6/27/03 (effective 12/31/03)	<b>A-87</b> Revised 05/10/04	<b>A-102</b> Amended 8/29/97	<b>29 CFR Part 97.20</b>
<b>Institutions of Higher Education</b>		<b>A-21</b> Revised 05/10/04	<b>A-110</b> Amended 9/30/99 Republished as <b>2 CFR Part 215</b> 5/11/04	<b>29 CFR Part 95.21</b>
<b>Non-Profits</b>		<b>A-122</b> Amended 05/10/04		
<b>Hospitals</b>		<b>45 CFR Part 74</b>		
<b>For-Profits</b>	Per program or grant agreement	<b>48 CFR Part 31 (FAR)</b>	Per program or grant agreement	