

# 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