

UNIFORM GUIDANCE

IMPLEMENTATION

US DEPARTMENT OF LABOR - ETA GRANT RECIPIENTS

AFTER December 26, 2014

	<u>Administrative Requirements</u>	<u>Audit Requirements</u>	<u>Cost Principles</u>
Governmental Organizations			
Indian Tribes			
Nonprofit Organizations		2 CFR Part 200 and 2 CFR Part 2900*	
Institutions of Higher Educations			
Commercial For-Profit Organizations **			
Foreign Public Entities and Foreign Organizations			

*** Technical amendments contained in the Federal Register dated September 10, 2015 allows a grace period of three fiscal years from the effective date (December 26, 2014) of the Uniform Guidance to implement the procurement standards at 2 CFR 200.317 to 200.326.*

*** 2 CFR 2900.2 expands the definition of 'non-Federal entity' to include commercial 'for-profit' entities and foreign entities. Thus commercial 'for-profit' entities and foreign entities that are recipients or subrecipients of a DOL award must adhere to the Uniform Guidance.*

BEFORE December 26, 2014

	<u>Administrative Requirements</u>	<u>Audit Requirements</u>	<u>Cost Principles</u>
Governmental Organizations	29 CFR Part 97 (A-102)	29 CFR Part 96 (A-133)	2 CFR 225 (A-87)
Nonprofit Organizations	29 CFR Part 95 (A-110)	29 CFR Part 96 (A-133)	2 CFR 230 (A-122)
Institutions of Higher Educations	29 CFR Part 95 (A-110)	29 CFR Part 96 (A-133)	2 CFR 215 and 220 (A-21)
Commercial For-Profit Organizations **	29 CFR Part 95 (A-110)	29 CFR Part 96 (A-133)	48 CFR 31.2

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

USEFUL LINKS

USDOL-ETA website	http://www.doleta.gov/grants/resources.cfm
2 CFR Part 200 Final Rule with technical amendments ***	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 amendments ***	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	http://www.CFO.gov/

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

2 CFR Part 2900 DOL's adoption of the Uniform Guidance was published on December 19, 2014 and subsequent technical amendments were published on December 30, 2015. ***