

UNIFORM GUIDANCE

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule including DOL's adoption at 2 CFR 2900

US DEPARTMENT OF LABOR GRANT & COOPERATIVE AGREEMENT RECIPIENTS

APPLICABLE

Administrative Requirements

Audit Requirements &
Compliance Supplement

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

* The UG revisions expanded coverage to include for profits and foreign entities in addition to 2900.1

US DEPARTMENT OF LABOR GRANT & COOPERATIVE AGREEMENT RECIPIENTS

NO LONGER APPLICABLE

Administrative Requirements

Audit Requirements

Cost Principles

OMB Circulars A-89, A-102 & A-110

OMB Circulars A-50 & A-133

OMB Circulars A-21, A-87 & A-122

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