**Section 7000.230 Institution of Higher Education Responsibilities and Implementation**

a) UR and GATA requirements *shall apply to awards funded by federal pass-through awards from a State* awarding agency *to* *public* *institutions* *of higher education*. [30 ILCS 708/45(f))]

b) Institutions of higher education shall be subject to UR appendix III (Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education) and the cost principles under UR Subpart E.

(Source: Amended at 47 Ill. Reg. 7893, effective May 26, 2023)