Effective Dec. 26, 2014, the research administration guidelines for accepting and administering federal awards changed. Institutions of higher education, the federal government’s Office of Management and Budget (OMB), its other non-federal partners (state, local governments and nonprofit organizations) and the audit community have been working together to streamline federal awards guidance on administrative requirements, cost principles and audit requirements.

These modifications are a key component of a larger federal effort to improve performance and outcomes while ensuring the financial integrity of taxpayer dollars. The federal government refers to this effort as Uniform Guidance (UG).

Uniform Guidance is the biggest change in federal regulations in 50 years. It consolidates eight OMB circulars into one document, with three circulars applicable to higher education:

- A-21 Cost Principles for Educational Institutions;
- A-110 Uniform Administrative Requirements for Grants and Agreements; and
- A-133 Audits of States, Local Governments, and Non-Profit Organizations.

After evaluating the UG, Purdue’s implementation team believes that it as a whole is less prescriptive and more lenient with a greater emphasis on internal controls. What hasn’t changed is the emphasis on ensuring that all charges to sponsored programs are allowable, necessary, reasonable, allocable and consistently treated. While this creates a greater degree of uncertainty, we are confident from past A-133 audit results that we have the culture of internal controls and systems to comply with the Uniform Guidance while evaluating the necessary tweaks to our existing processes and procedures.

The effective dates for Purdue’s compliance with the UG was Dec. 26, 2014 for new awards and incremental funding, July 1, 2015 for audit requirements and July 1, 2016 for procurement requirements. While the opportunity is available to separately track old and new funds under separate guidelines, we have decided to adopt the Uniform Guidance requirements for all existing awards as of Dec. 26, 2014. Exceptions include: procurement requirements, which were granted an extension and Rob Wynkoop and his Procurement team are actively evaluating; participant support costs, which will remain subject to regulations cited in grant specific award documents; and agency-specific terms and conditions present in existing awards.

Purdue’s implementation team continues to meet regularly, and will update university documents, policies, procedures and websites as needed. The Sponsored Program Services (SPS) Uniform Guidance website is the place to go to keep up on our implementation plan and specific information on changes. See


Highlights of the changes targeted specifically for faculty and principal investigators can be found at