



Old Dominion University  
Research Foundation

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Reason for Policy/Purpose

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This policy aligns University/Research Foundation policy and procedures with the requirements of the cost accounting standards imposed on universities by 2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards*.

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Who Needs to Know This Policy

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Principal Investigators (PI's), Co-Investigators (Co-PI's), Faculty and Staff Responsible for Sponsored Research

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## Policy/Procedures

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by appropriate explanations, are allowable prior to the certification of effort. Should a payroll cost transfer be required to correct a material error after effort certification has been made, the request must include a written justification, must be submitted within 180 days of th

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Definitions

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N/A

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Related Information

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[OMB Uniform Guidance](#)

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Appendices

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N/A

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Who Approved This Policy

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Old Dominion University Research Foundation Board of Trustees

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History/Revision Dates

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**Origination Date:**