Transferring Expenses off of a Sponsored Project:

_After the end of the project period_

**Monthly Review of Expenditure Statements**

Are there errors?  
- Yes: Transfer to correct PTA  
  - Explain reason for error  
  - Document allocability to new PTA

Is the PTA in overdraft?  
- No: Congratulations!
- Yes: Is the Amount \( \leq $500 \)?  
  - Yes: Prepare “Small Dollar Overdraft” transfer using Expenditure Type 56135
  - No: Transfer overrun to a Task with Award Purpose “INR: Overdraft”

Once a project period ends and a project’s expenditures exceed its income (award), it is an overrun/overdraft. Overruns are an unallowable cost per A-21, and must be separately identified and included in the Organized Research Base.