Transferring Expenses off of a Sponsored Project:  
Before 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
  - No: Congratulations!

- **Could expenses legitimately have been charged elsewhere?**
  - Yes: Transfer overrun to a Task with Award Purpose “INR: Overdraft”
  - No:
    - **Do I anticipate a cost overrun?**
      - Yes: Transfer to appropriate PTA
        - Document allocability to new PTA
        - Change Space Coding to “Departmental Research”
      - No: Congratulations!
    - No: To another sponsored project?
      - Yes: Transfer to appropriate PTA
        - Document allocability to new PTA
        - Space Coding remains “Organized Research”
      - No: Congratulations!