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

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.