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