



Section 500: Award Management

OSR Policy 500.22 — Disallowable Expenditures and Overdrafts

Responsible Officer: Director
Responsible Unit: Award Management
Effective date: July 1, 2008
Last revised on: November 4, 2008

Policy Statement

Principal Investigators (PIs) and Departmental Administrators (DAs) are responsible for tracking expenditures to prevent disallowable expenditures and overdrafts of sponsored support. In the event that such expenditures occur, PIs and DAs must expeditiously resolve cost overdrafts and disallowances of sponsored program funds.

The Office of Sponsored Research ([OSR](#)) monitors sponsored program accounts to ensure resolution of overdrafts in conjunction with the administrating department.

Disallowed expenditures and overdrafts will be charged to the administrating department's unrestricted budget account if not resolved.

Reason for Policy

This policy establishes the necessity for resolving sponsored program expenditures and overdrafts.

Exclusions/Exceptions

None.

Procedures and Related Policies

None.



OSR Research Tool Kits

None.

Contacts

Questions and concerns can be submitted online at [Ask OSR](#) or by using the [OSR staff directory](#). Within [RAMSeS](#), the “*Speak to Someone*” option assists in locating the staff member best suited to address project-specific issues.

References

 [Research Administration Glossary at Carolina](#)

Revision History

Prior Revisions: The policies in the *Office of Sponsored Research Policies & Procedures Manual* supersede any OSR policies, procedures and appendices previously included in the *University Business Manual*, a publication of UNC Chapel Hill’s [Division of Finance](#).

