

Policy Name: Disallowance of Expenditures Due to Audit
Policy Number: F/UNTHSC/RES/OGCM-009
Scope: All Researchers
Page: Page 1 of 1
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Most sponsored agreements contain provisions that allow the sponsor or its designee to audit relevant Health Science Center financial records. If an auditor disallows expenditures charged to a sponsored research account, the PI will be notified. If the disallowed costs are accepted by the Health Science Center and in compliance with HSC policy, such expenditures will be transferred to a non-sponsored account agreed upon by OGCM, the PI, and/or the department chair or institute director, fiscal officer, and appropriate dean.

For a list of typically disallowable costs please contact OGCM or refer to OMB Circular A-21.