

<b>SUBJECT:</b> Close-outs of Research Deficits – College of Engineering and Computer Science	<b>Effective Date:</b>	<b>Policy Number:</b>	
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	<b>Responsible Authority:</b> Dean – College of Engineering and Computer Science		

**APPLICABILITY/ACCOUNTABILITY:**

This procedure applies to all College of Engineering (CECS) personnel.

**PROCEDURE STATEMENT:**


The PI is responsible for ensuring that their research project does not incur unallowable expenditures or a research deficit. A research deficit is defined as the total expenditures and outstanding commitments exceeding the total amount budgeted and/or awarded. (This definition is different and separate from a research write-off. Research write-offs are the result of non-payments from the awarding agency.) If separate budget allocations and accounts were established for CoPI(s), they and their respective departments will be held responsible for those deficits. PI(s)/CoPI(s) are financially responsible for any deficits that arise on their research accounts. All research deficits must be addressed by CECS, CECS-departments and (Co)PIs on a monthly basis.

**PROCEDURE:**

1. (Co)PIs are required to review the financial reports related to their research accounts on a monthly basis.
2. Should a research deficit or unallowable expenditure arise, the (Co)PI is required to meet with their respective RFO of the project to determine the appropriate source of funds to cover any deficit on an alternative (Co)PI account.
3. If the (Co)PI does not have funds to cover the deficit (PI overhead, Balance account, Research Release, other), the (Co)PI must request a meeting with their respective Chairman and RFO to discuss possible sources of funds to cover the deficit.

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4. If alternative sources of funds are not available (e.g., PI Overhead, Balance Account, Research Release, other), the departmental chair must notify the Dean's Office Budget Director that the deficit exists.
5. If no additional (Co)PI funds are found to relieve the deficit, the deficit will be split between CECS (28%) and the department (72%).
6. If a deficit is covered by CECS and the department, any future earnings of the (Co)PI will be used to cover any prior deficit(s) before any uses of the (Co)PI. Examples of future earnings include but are not limited to: PI overhead, balance accounts, research releases, philanthropic donations (if applicable).

<b>Approved By:</b> 	<b>Date Approved:</b> 6/11/19
Michael Georgiopoulos Dean, College of Engineering & Computer Science	