

DGA Roundtable Agenda Minutes– **Monday January 8th, 2018: 1:30 – 2:30 pm, IRIC 305 (above the Atrium)**

Call-in Number: Zoom – See Calendar Invite for details on zoom access.

1. Zoom greetings and sign-in sheet. Please sign in as you arrive or announce your arrival on Zoom (SM)!
 - a. Thank you all for attending!
2. DGA Roundtable Schedule for 2018 – First Monday of each month, 1:30 – 2:30 in IRIC 305 or via Zoom EXCEPT January and September which are scheduled for the second Monday, same time/place. This time/day was the most popular selection, based on the survey responses from the DGA list.
3. CESU and federal reduced rate modified total direct cost base change (only for use when the RFP/federal agency does not specify the base) - see the attached summary and direct questions to your Pre-Award SPA during the proposal process or Post Award during the agreement phase.
4. Introducing OSP Cost Accounting's new employee: Kenwyn Richards – Cost Accountant. Email osp-cost@uidaho.edu or call 5-4013.
5. Deb Shaver and Rebecca Marquez: Payroll Cost Transfers and Audit hot-topics –
 - a. Deb discussed the attached Powerpoint and risk mitigation associated with expenditures for sponsored projects. DGAs and PIs need to mitigate risk by providing adequate justifications for all costs and cost transfers, ensuring all costs are supported by adequate documentation, ensuring that large percentages/dollar amounts of costs near the end of the project (last 3-4 months) support the project (allocable) and documentation is readily available to support the allocability of the costs, and discussing purchases with OSP prior to initiation of the purchase to ensure allowability.
 - b. PCT Form: http://www.uidaho.edu/-/media/Uidaho-Responsive/Files/research/Faculty/OSP/cost-effort/Payroll_Cost_Transfer_Form.ashx?la=en&hash=7C83AC87DACD744CE005ADE2A9D46FEC4A912104 – Rebecca went through the PCT form to discuss why and how she reviews each field, and stress the importance that the justification for the payroll cost transfer be supported by the expenditures and big picture (e.g. setup timeline, etc.). Sarah stressed that compliance protocols must be in place prior to initiation of work/incurrence of expenditures and PCTs for salary costs that occur prior to protocol approvals are not allowable costs. If you have questions about PCTs or Cost Transfers, please contact the OSP Cost Accounting Unit at osp-cost@uidaho.edu.
 - c. Campus Calculator document: http://www.uidaho.edu/-/media/Uidaho-Responsive/Files/research/Faculty/OSP/campus-calc_07-2017.ashx?la=en&hash=E2F8FA27CDA0AEE57408C8D0D9518F0FF2496F60 – This

document can be used to find the exact amount that will come off/go on a budget, by calculating the fringe and F&A in addition to the salary. The PCT form only shows the salary amount coming off/going on. Rebecca and Kris will look at adding the PCT tab of this form to the actual PCT excel document, for ease of use.

- d. <http://www.uidaho.edu/research/faculty/dga> – This is the page that has the PCT and campus calculator links, under the Cost Accounting Unit sub-header.