

Q6. How do I determine which employee has been overcharged fringes for CPRIT financial reporting?

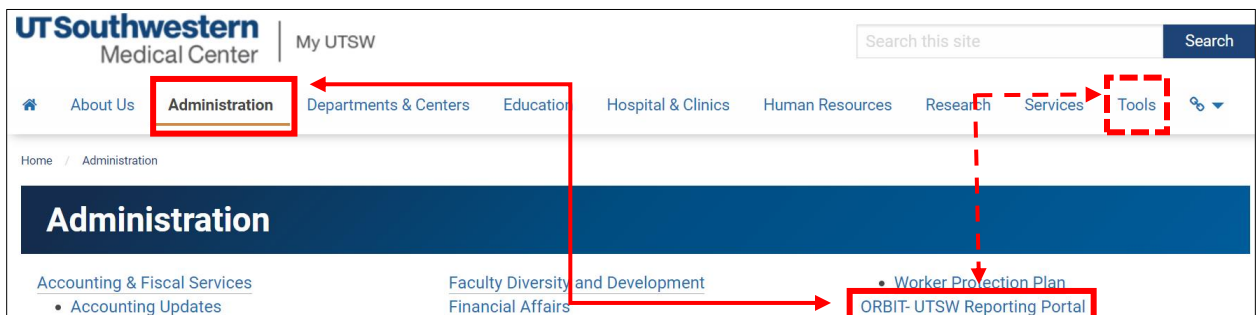
First, it's important to understand how fringes are defined in order to accurately determine which employee has overcharged fringes. According to the [CPRIT Grant Policies and Procedures Guide](#):

“Fringe benefits are allowances and services provided by the organization to its employees as compensation in addition to regular salaries and wages. Examples of fringe benefits include the employer portion of FICA and Medicare, the cost of employee insurance, pensions, and unemployment benefit plans.

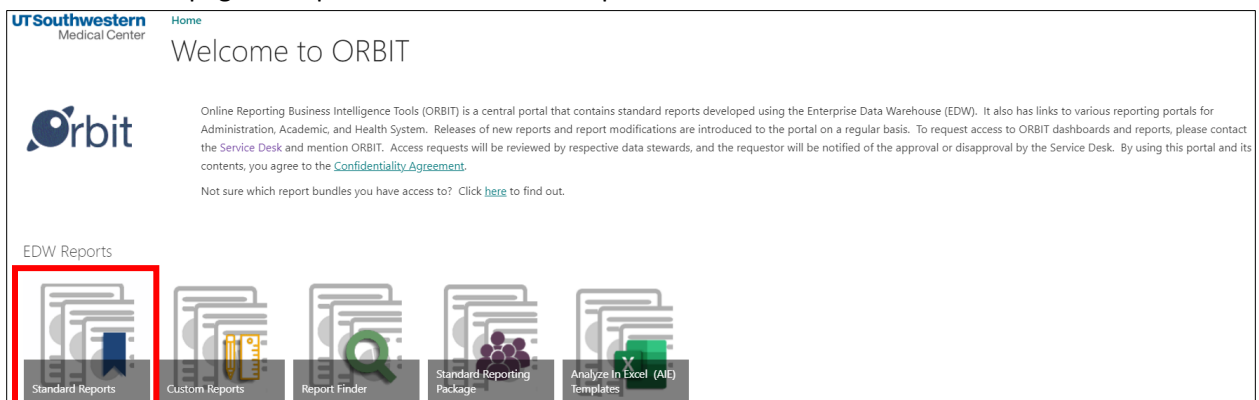
The cost of fringe benefits is allowable to the extent that the benefits are reasonable and are incurred under established policies of the organization. However, fringe benefits may not exceed 35% of total salary expense for the period being reported.”

To identify which employee has overcharged fringes for CPRIT financial reporting, use the **GL Payroll Employee Expenses (PFi001)** report in Orbit:

1. Open the link for [Orbit](#) Reporting Portal. Note: Orbit can be found on the UTSW intranet through the tabs labeled Administration or Tools.



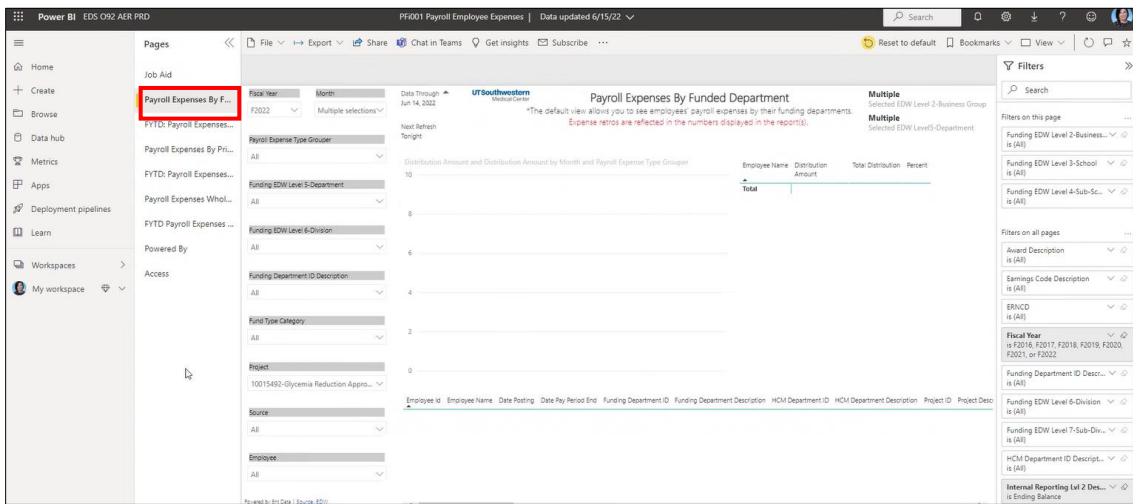
2. The Orbit main page will open. Click “Standard Reports.”



3. Scroll down to the Subject Area for “Leave, Payroll, and Timekeeping”, then locate PFI001 (GL Payroll Employee Expenses). Using the right click button on your mouse, open the Full Version in another browser tab. (Note: opening in a new browser tab allows users to easily return to the Orbit page).

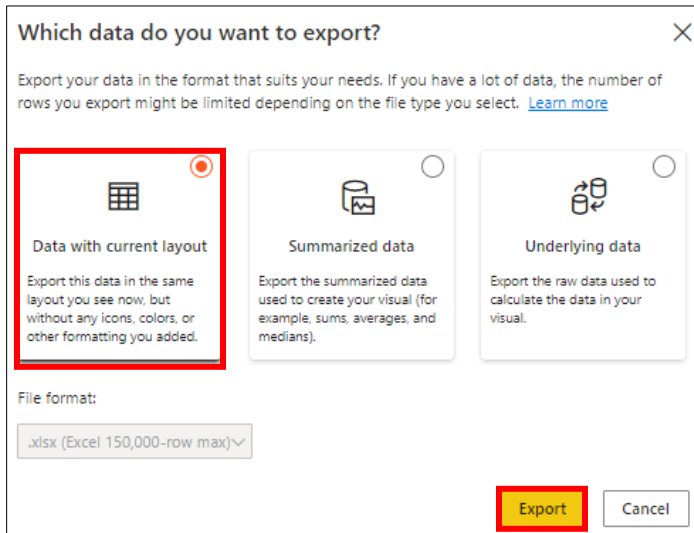


4. The report should open to the default homepage labeled, “Payroll Expenses by Funding Department” as demonstrated below. We recommend clearing all filters before selecting new search parameters.

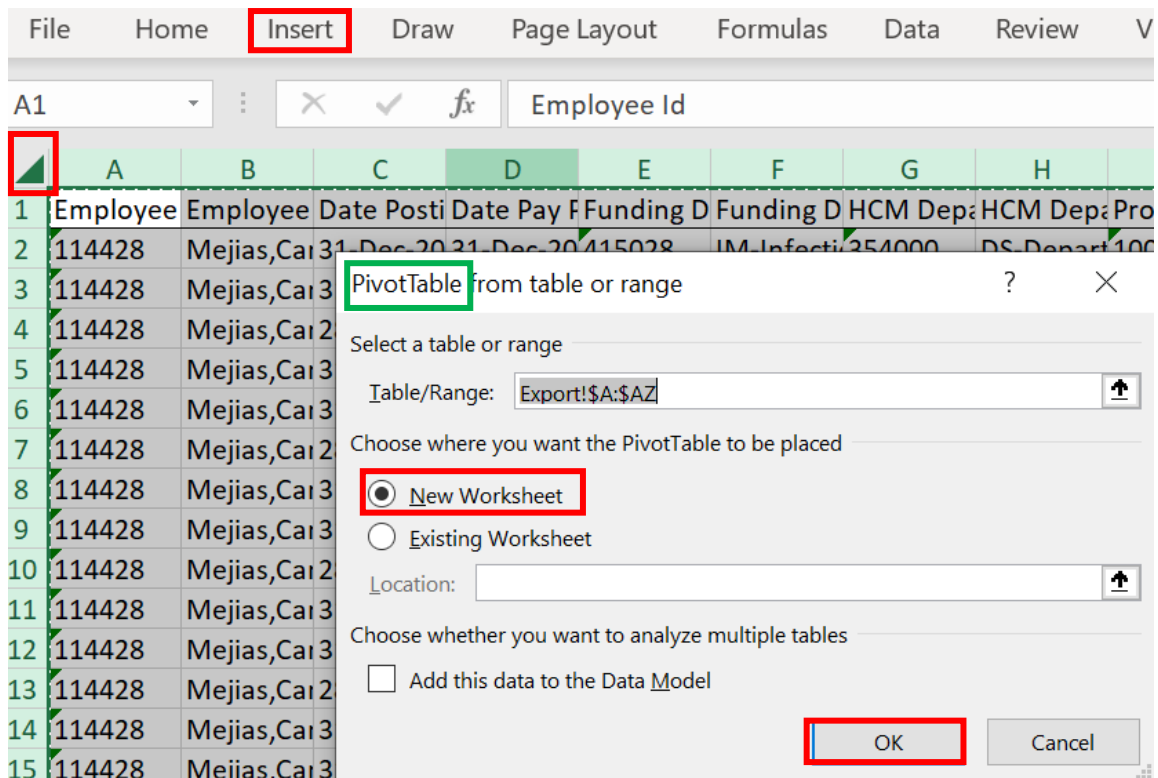


5. Search for the Project ID in the Project box (see 1). While holding down the Control key on your keyboard, select the three months of the reporting period (see 2) for which you are searching (CPRIIT requires quarterly financial reports).

A popup will appear. Select “Data with current layout” and click the Export button.

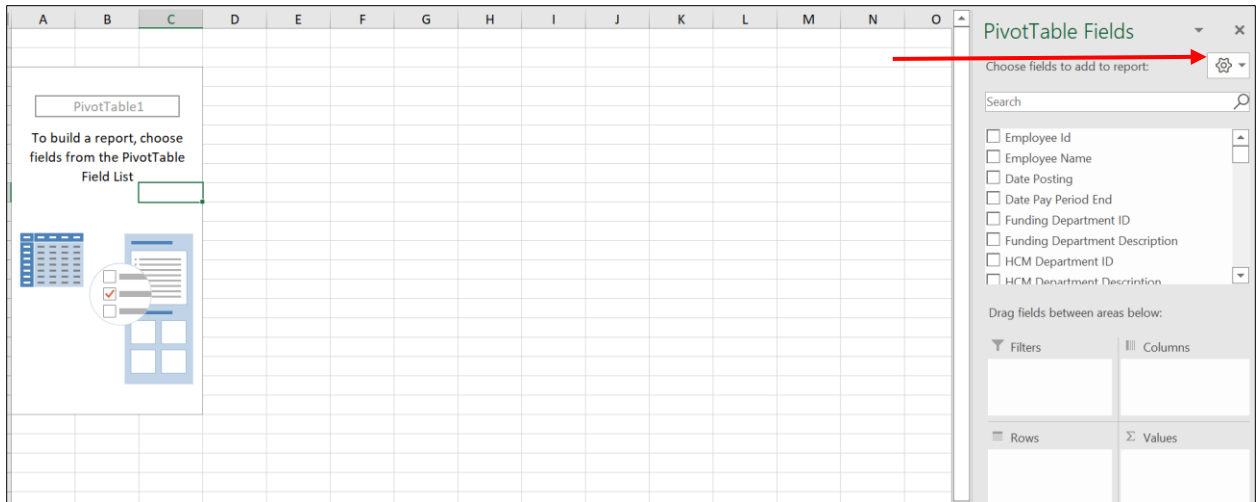


- Open the exported Excel file, enable editing, highlight the entire worksheet, click the “Insert” tab, then choose “Pivot Table.” Select “New Worksheet”, then click OK.



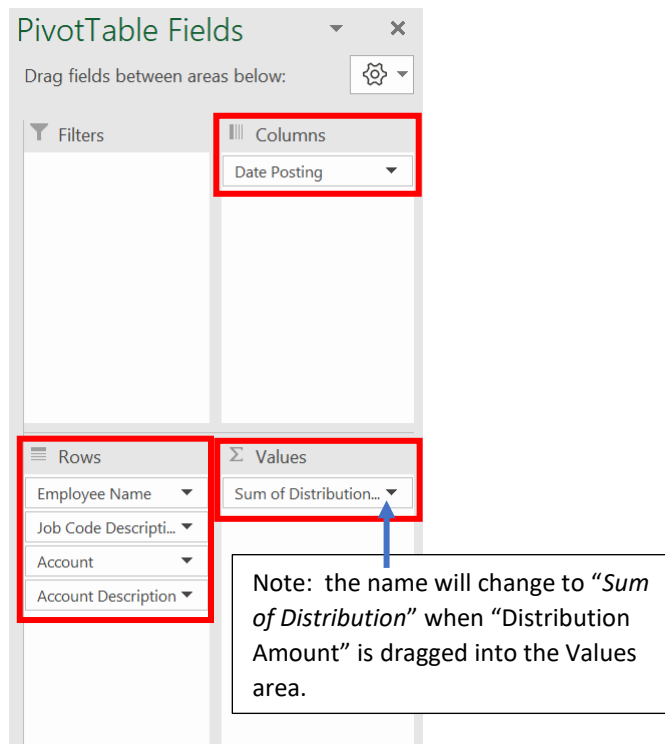
- A blank Excel sheet will appear. *Note: Ensure you are viewing the PivotTable Fields labeled “Fields Section and Area Section Stacked” by clicking the drop down wheel.*

Note: Select the settings for “Fields Section and Area Section Stacked”



10. From the PivotTable Fields drop down menu, drag the following selections into these areas:

- **Columns:** Date Posting
- **Rows:** Employee Name, Job Code Description, Account, Account Description
- **Values:** Distribution Amount (note: the name will change to *“Sum of Distribution”* when *“Distribution Amount”* is dragged into the Values area)



11. After dragging the selections into the required areas, your Excel sheet will now fully populate with the names of the employees along with their salary and fringes, as in this example:

Sum of Distribution Amount		Column Labels			
Row Labels	Employee name	28-Feb-2022	31-Dec-2021	31-Jan-2022	(blank) Grand Total
		4133.64	4149.5	4133.64	12416.78
[-] Faculty Full-Time Salaries		3333.41	3333.41	3333.41	10000.23
[-] 710CS - PROFESSOR		3333.41	3333.41	3333.41	10000.23
500010		3333.41	3333.41	3333.41	10000.23
[-] Medicare Matching		46.42	46.42	46.42	139.26
[-] 710CS - PROFESSOR		46.42	46.42	46.42	139.26
508210		46.42	46.42	46.42	139.26
[-] OASDI Matching		198.49	198.49	198.49	595.47
[-] 710CS - PROFESSOR		198.49	198.49	198.49	595.47
508110		198.49	198.49	198.49	595.47
[-] ORP Matching		283.34	283.34	283.34	850.02
[-] 710CS - PROFESSOR		283.34	283.34	283.34	850.02
508710		283.34	283.34	283.34	850.02
[-] Payroll Taxes - Unemployment			7.52		7.52
[-] 710CS - PROFESSOR			7.52		7.52
508410			7.52		7.52
[-] Premium Sharing		189.08	189.08	189.08	567.24
[-] 710CS - PROFESSOR		189.08	189.08	189.08	567.24
508510		189.08	189.08	189.08	567.24
[-] VSL Assessment		80	88.34	80	248.34
[-] 710CS - PROFESSOR		80	88.34	80	248.34
509100		80	88.34	80	248.34
[-] Worker's Comp Insurance		2.9	2.9	2.9	8.7
[-] 710CS - PROFESSOR		2.9	2.9	2.9	8.7
508810		2.9	2.9	2.9	8.7

12. Once the pivot table is created, as above, calculate the sum of fringe earnings, independent of salary.

Sum of Distribution Amount		Column Labels							
Row Labels	Employee name	28-Feb-2022	31-Dec-2021	31-Jan-2022	(blank) Grand Total				
		4133.64	4149.5	4133.64	12416.78				
[-] Faculty Full-Time Salaries		3333.41	3333.41	3333.41	10000.23	10000.23		SALARY	10,000.23
[-] 710CS - PROFESSOR		3333.41	3333.41	3333.41	10000.23				
500010		3333.41	3333.41	3333.41	10000.23				
[-] Medicare Matching		46.42	46.42	46.42	139.26	139.26		FRINGES	2,416.55
[-] 710CS - PROFESSOR		46.42	46.42	46.42	139.26				
508210		46.42	46.42	46.42	139.26				
[-] OASDI Matching		198.49	198.49	198.49	595.47	595.47			
[-] 710CS - PROFESSOR		198.49	198.49	198.49	595.47				
508110		198.49	198.49	198.49	595.47				
[-] ORP Matching		283.34	283.34	283.34	850.02	850.02			
[-] 710CS - PROFESSOR		283.34	283.34	283.34	850.02				
508710		283.34	283.34	283.34	850.02				
[-] Payroll Taxes - Unemployment			7.52		7.52	7.52			
[-] 710CS - PROFESSOR			7.52		7.52				
508410			7.52		7.52				
[-] Premium Sharing		189.08	189.08	189.08	567.24	567.24			
[-] 710CS - PROFESSOR		189.08	189.08	189.08	567.24				
508510		189.08	189.08	189.08	567.24				
[-] VSL Assessment		80	88.34	80	248.34	248.34			
[-] 710CS - PROFESSOR		80	88.34	80	248.34				
509100		80	88.34	80	248.34				
[-] Worker's Comp Insurance		2.9	2.9	2.9	8.7	8.7			
[-] 710CS - PROFESSOR		2.9	2.9	2.9	8.7				
508810		2.9	2.9	2.9	8.7				
								TOTAL SALARY AND FRINGES	12,416.78

13. Next, divide the fringe total by the salary total. Change your results to a percentage format. Any employee who is listed over the 35% allowed is the cause of the overages on the project. *In the above example, the employee is **below 35%**.*

Fringe Salary Fringe %

$$2,416.55 / 10,000.23 = \mathbf{0.24 \text{ (or 24%)}}$$

14. For any remaining employees listed in the pivot table, repeat these calculations to identify anyone who may be over 35%.

END OF INSTRUCTIONS