

The background features abstract geometric shapes in shades of blue and yellow, primarily on the right side, with some shapes extending towards the center. The shapes are layered and semi-transparent, creating a modern, professional look.

Introduction to MAP Grants Accounting



Purpose of Grants Accounting module

- Collect & maintain financial details and demographics for:
 - Sponsored agreements (grants)
 - Federal contracts
 - Cost sharing accounts



Grant Examples

- ▶ The Spread of Gypsy Moth and Its Association with Defoliation Events
 - ▶ Funded by US Dept of Agriculture-NRE-Forest Service
- ▶ The Economic Feasibility of Wind Power in West Virginia
 - ▶ Funded by WV Bureau of Commerce – WV Development Office
- ▶ Specialty Care Coordination
 - ▶ Funded by WV Department of Health and Human Services – Maternal & Child Health



Which financial details?

- Budgets

- How much was budgeted for each part of this project?

- Expenditures

- What has been spent so far?

- Commitments

- What expenditures are already promised for purchase orders or payroll?

- Available balances

- How much is left in the budget after expenditures and commitments?



What demographic information?

- Sponsoring agency name and address
- Start, end, & close dates
- Installment dates
- Principal investigator (PI)
- Terms and conditions
- Facilities & Administrative rate

How does information get into MAP?

- Original financial data and demographics are entered manually by the Office of Sponsored Programs
- Financial transactions are fed electronically from other MAP modules
 - ✓ Payroll
 - ✓ Requisitions and Purchase Orders
 - ✓ Payments (Invoices, P-cards, postage, phone)

Life Cycle of a Grant

Stages of Award, Research, and Tracking

Principal Investigator

Sponsored Programs

Grant Agency

Sponsored Research Accounting

Prepares and Submits Proposal

Reviews Proposal

Submits Proposal to Agency

Awards Grant

Establishes Acct and Budget in MAP

Distributes Award

Starts Post-Audit Monitoring

Starts Research and Spending

Pay for Expenses

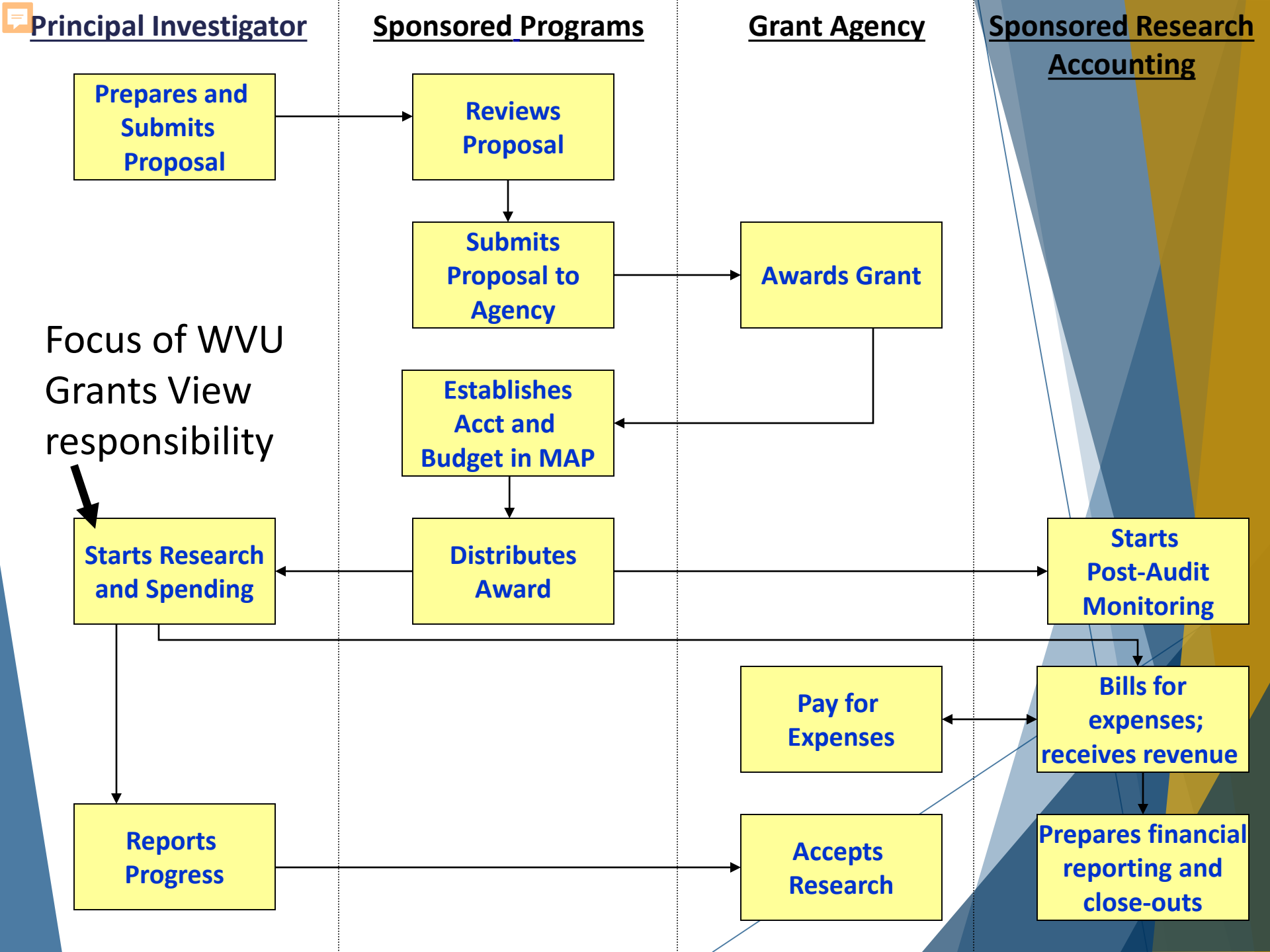
Bills for expenses; receives revenue

Reports Progress

Accepts Research

Prepares financial reporting and close-outs


Focus of WVU Grants View responsibility





Sub-ledger account number for Grants Accounting:

“POETA”



“POETA” Number

- ▶ **Project** - What I am doing; the activity
- ▶ **Organization** – What part of WVU
- ▶ **Expenditure Type** - What I’m buying
- ▶ **Task** - What part of the project I’m doing
- ▶ **Award** - Who is paying

Sample POETA Number

- ▶ Project – 10006892
- ▶ Organization – Math Sponsored Research
- ▶ Expenditure Type – BE Faculty Tenured
- ▶ Task - 1
- ▶ Award – 1002731R

Written out in account number format:

10006892.1.1002731R.BE Faculty Tenured.Math Sponsored Research

↑
Project

↑
Task

↑
Award

↑
Exp. Type

↑
Exp. Org.

Another Sample POETA Number

- ▶ Project - 10009168
- ▶ Organization – Chem Sponsored Research
- ▶ Expenditure Type – Travel Within WV
- ▶ Task - 1
- ▶ Award – 1003553R

Written out in account number format:

10009168.1.1003553R.Travel Within WV.Chem Sponsored Research



Recording of Grant Expenditures

1. Expenditure is charged to a POETA account number and recorded in GA subledger.
2. POETA number is “mapped” or “translated” to a General Ledger number.
3. The expenditure is recorded in the General Ledger, under the General Ledger number.

Recording of Expenditures

**NON-POETA
Expenditures**

**POETA
Expenditures**



Translation of
POETA to GL
by system



Mapping of POETA# to GL#

Accounting String Components

▶ POETA

- ▶ Project
- ▶ Task
- ▶ Award
- ▶ Expenditure Type
- ▶ Expenditure Organization

▶ General Ledger

- ▶ Campus
- ▶ Departmental Activity
- ▶ Fund
- ▶ Line Item
- ▶ Function
- ▶ Project

Mapping of POETA# to GL#

Example Number

▶ POETA

- ▶ Project: 10004441
- ▶ Task: 4
- ▶ Award: 1001721AR
- ▶ Expenditure Type: BE
Faculty Tenured
- ▶ Expenditure
Organization: Research
Citer

▶ General Ledger

- ▶ Campus: 11
- ▶ Departmental
Activity: 310910080
- ▶ Fund: 71670001
- ▶ Line Item: 5601101
- ▶ Function: 151
- ▶ Project: 10004441



POETA # and Equivalent GL

Written out as used on purchasing forms

- POETA:
 - 10003081.2. 1001169R. Gen Exp Rent Off Cam Facilities. Educ & Prevention MBRCC Accts
- Equivalent GL number:
 - 12.460090001.71640001.5014601.202.10003081

Work Breakdown Structure of a Grant within MAP

How Projects, Tasks, and
Awards are Related

Work Breakdown Structure (WBS)

The WBS details the relationship in MAP between the funding of a project and the work being performed

- Award number: refers to funding
- Project number: refers to work
- Task: refers to piece of the work

Work Breakdown Structures

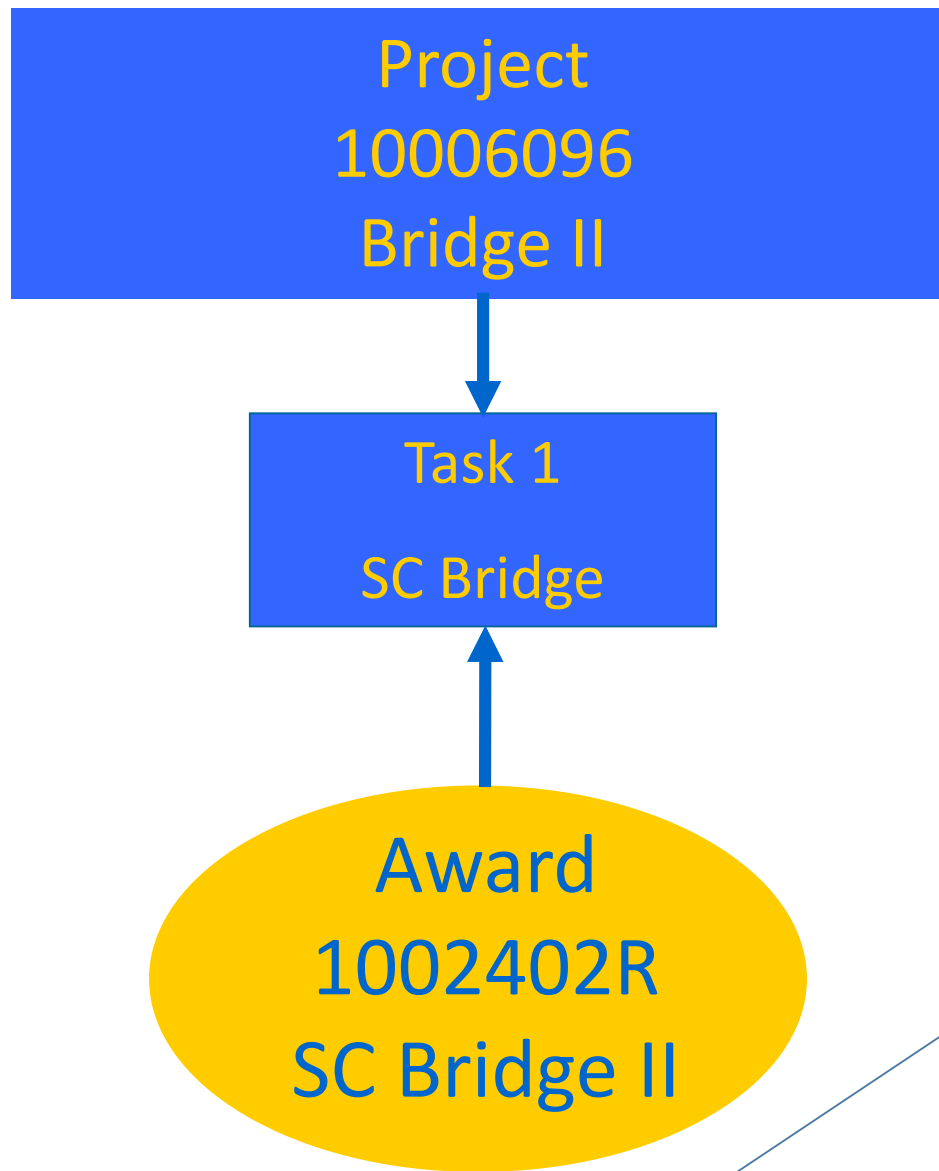
- ▶ Each Project must have at least one Task and must be funded by an Award
- ▶ Projects can be funded by more than one Award
- ▶ An Award can fund multiple Projects and Tasks

Understanding the WBS of projects you are tracking will help you to determine what to search for when running reports or viewing inquiry screens in MAP.

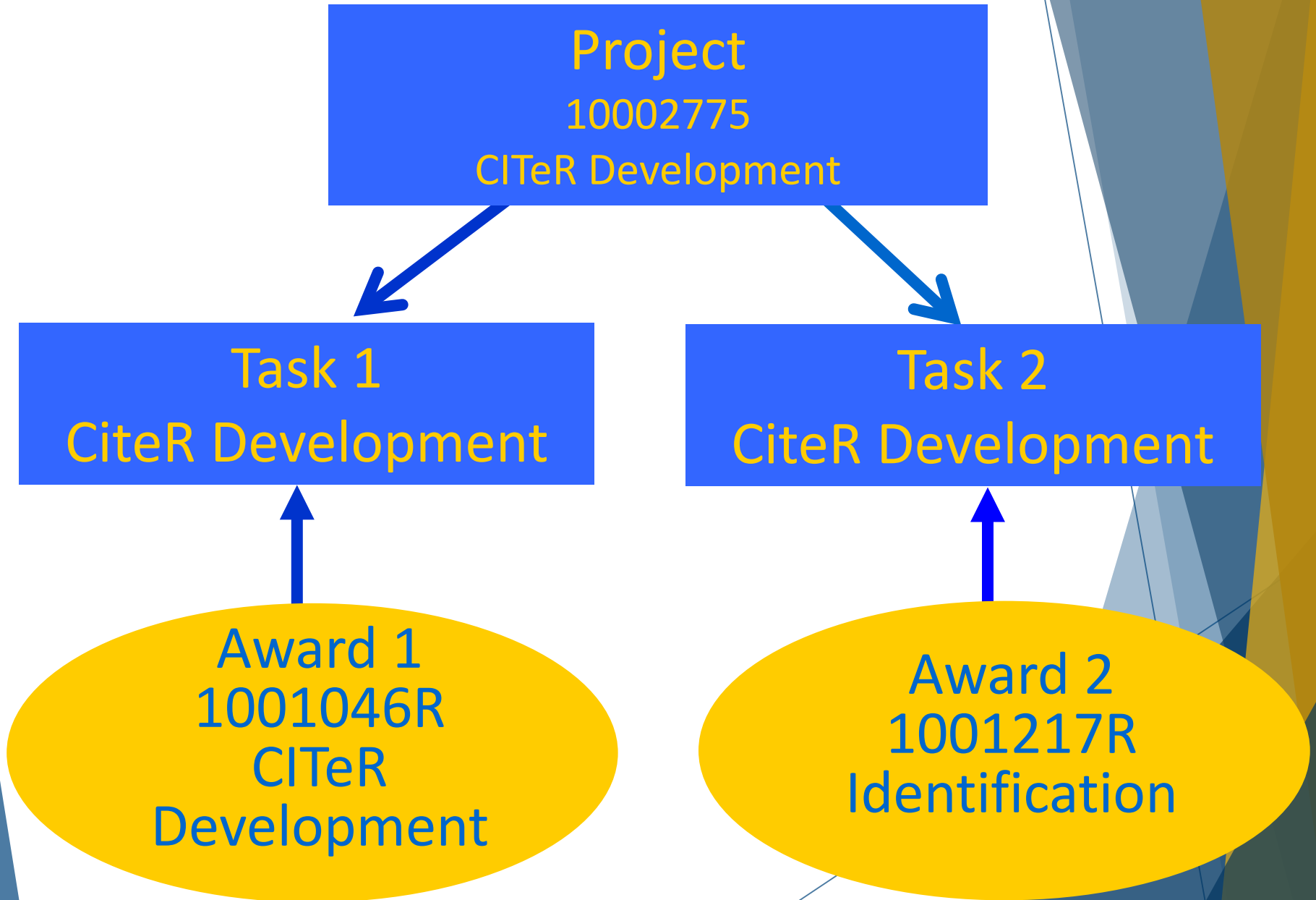
- Should you search for budgets by Project, Award, or Task?
- How should you look for a purchase or encumbrance?



1 Award, 1 Task, 1 Project

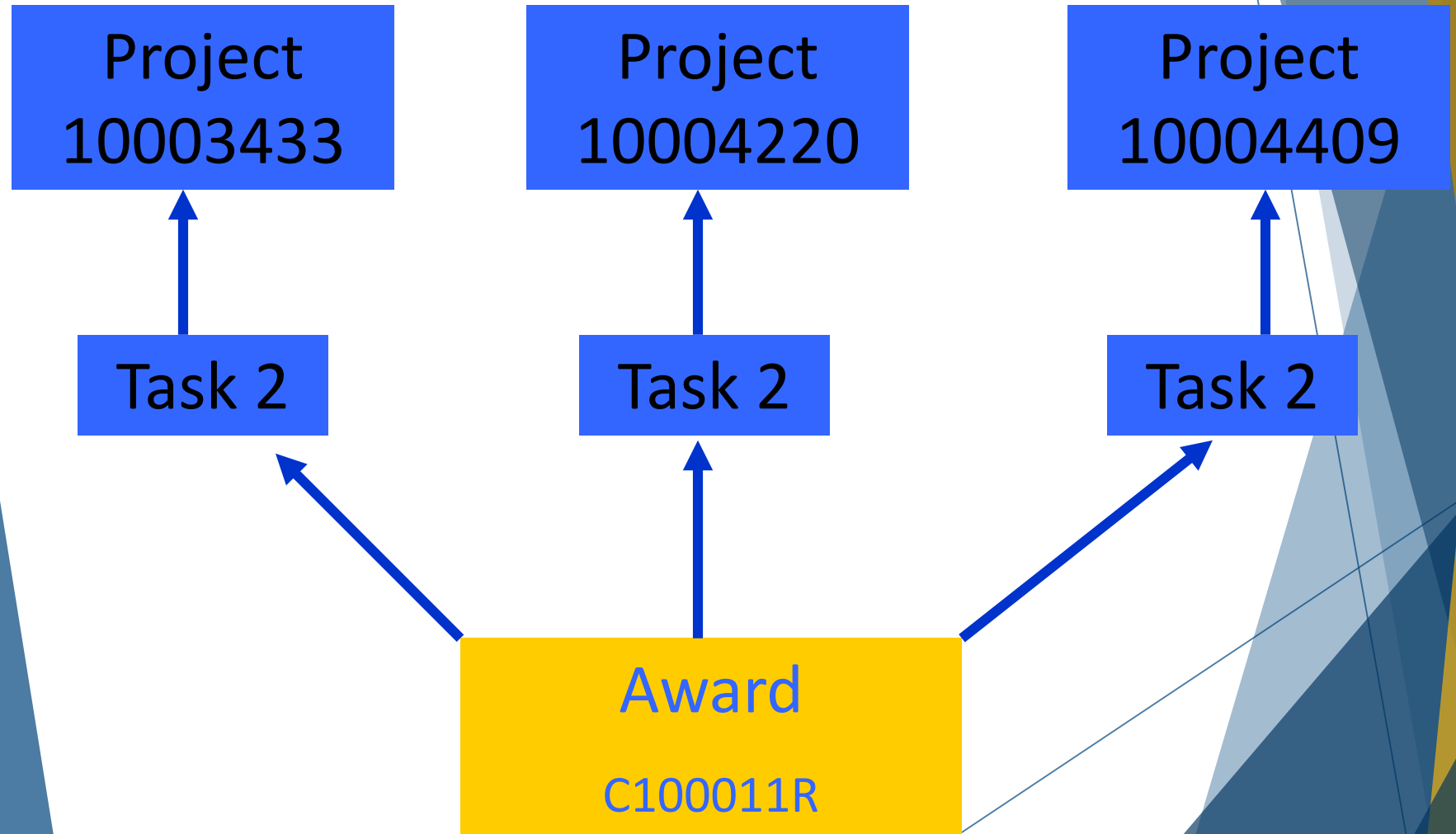


2 Awards funding different Tasks for 1 Project

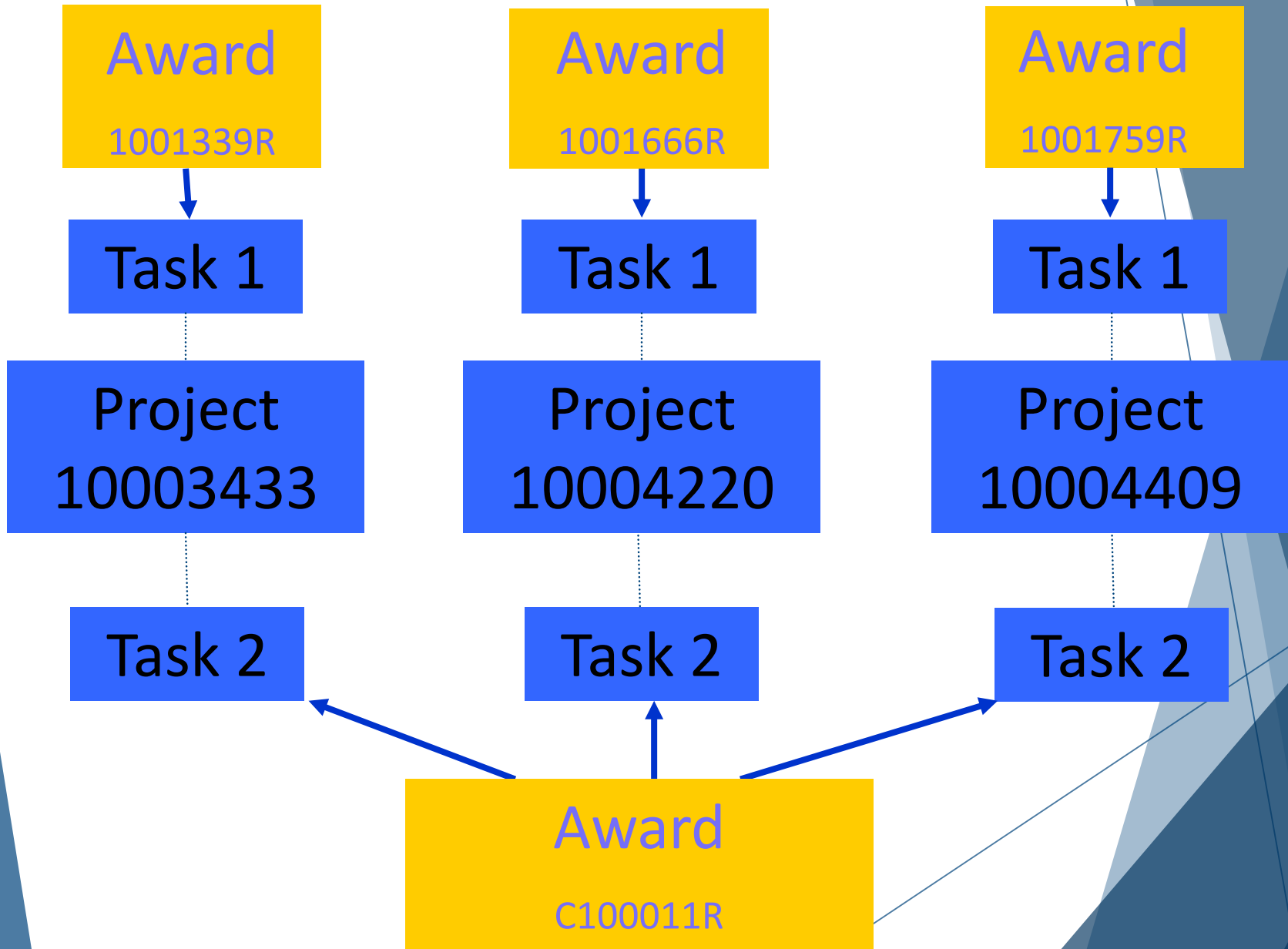




1 Award funding 3 Tasks associated with separate projects



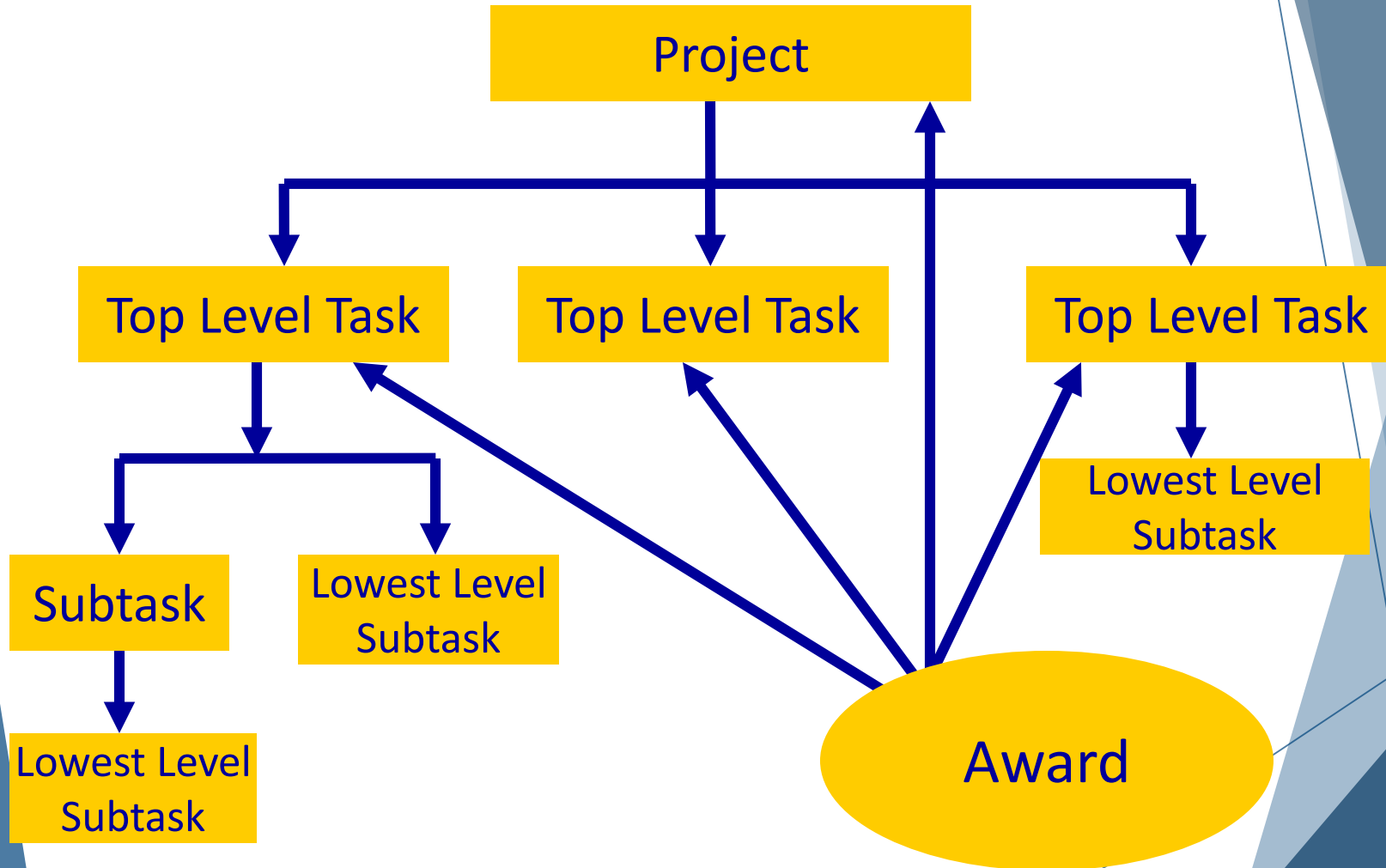
Different Awards funding main & secondary tasks



One Project with many Tasks and Awards



Other WBS



Understanding the WBS of projects you are tracking will help you to determine what to search for when running reports or inquiry screens in MAP.

The End!

MAP Grants Accounting

