Introduction to the MAP General Ledger

General Ledger

- The General Ledger is the central repository of accounting information in MAP

- Users can view budgets, balances, money coming in and going out
  - Transactions are recorded in other MAP modules and are sent electronically to the General Ledger

Sources of Money

- State appropriations
- Student tuition and fees
- Sales of items/services (food at Mountainlair, tickets from football games, library fines)
- Outside agencies: grants

Expenditures

- Salaries for employees – faculty, staff, students
- Equipment
- Buildings
- Books
- Utility payments

Budgeting Process

- Allocation letters sent to university departments in the spring by the Division of Planning
- Departments can then budget for the year and submit the budgets to Division of Planning to enter into MAP

Budgeting Option 1 - Detailed

• Office Expense	$4,000
• Postage & Freight	3,000
• Printing & Binding	1,000
• Telephone	2,000
• Travel – General	6,000
• Travel – Vehicle Rental	2,000
• Equipment – Office	1,000
• Equipment – Research	1,000
TOTAL	$20,000

Budgeting Option 2 - Summary

• General Expense	$10,000
• Travel	8,000
• Equipment	2,000
TOTAL	$20,000

Account Number Structure

- Composed of six segments
  - Campus
  - Departmental Activity
  - Fund
  - Line Item
  - Function
  - Project

Campus

- General University (11)
- Health Sciences Center (12)
- Potomac State College of WVU (21)
- WVU at Parkersburg (31)
- WVU Institute of Technology (41)
- WVU at Beckley (51)

Departmental Activity

- **Identifies unit with expenditure control**
  - **Biology Lower Division (211020100)**
  - **Biology Upper Division (211020200)**
  - **Arboretum (211020300)**
  - **First five digits of the number are centrally assigned**
    - **Represents a unit typically headed by a chair or manager**
  - **Last four digits are assigned by the unit to identify the lowest organizational level needed for internal college and division management.**
    - **This level can have multiple funding sources and multiple functions for each Departmental Activity (DA)**

Fund

- **Identifies ownership of assets, liabilities, and fund balance**

  (different from *expenditure authority* represented by the Campus and DA segments)

  - **General University State Appropriated (11110001)**
  - **Bookstore Rent (11101184)**
  - **Technology Fee – White Hall Computer Lab (11104202)**

Central Funds

- Central
  - Begin with 1110 or 1210
  - Central Administration projects annual revenue, notifies departments of allocation
- Numerous units on campus can record transactions against central accounts
  - 11100037 (State Appropriated)

Non-central Funds

- Non-Central
  - University department that owns the fund monitors revenue and expenses, and the projected budget is based on balance and anticipated revenue
- Only the owning unit can record transactions against a non-centrally owned fund
  - 12300520 (Misc Sales – Physiology)

Line Item

- Classifies transaction activity for accounting and budgeting purposes
  - Cash in Treasury and Accounts (1110601)
  - Vouchers Payable (2101002)
  - Instrument Rentals and Sales (4105301)
  - Gen Exp - Farm Expense (5011301)
  - Fund Balance (3010101)

Function

- Classifies purpose of activity for reporting purposes
  - Instruction - General Academic (101)
  - Research - Individual Project Research (152)
  - Academic Support - Museums and Galleries (257)
- To be used for expenditures only, not for recording receipts
  - Receipts should always be recorded with 999

Project

- Identifies a sponsored agreement
  - Traffic Safety 10001157
  - Not Applicable 99999999
    - (all non-project accounts will have this project #)
- Expenditure activity through sponsored agreements is recorded through a subledger known as POETA

Sample Number

- 11 (General Campus)
- 130030014 (Football)
- 11300610 (Athletics)
- 4301502 (Single Game Ticket Sales)
- 999 (Default)
- 99999999 (Default)

11.130030014.11300610.4301502.999.99999999

Sample Number

- 11 (General Campus)
- 896300100 (4-H Youth Dev Center)
- 11301139 (Event Fees)
- 4108501 (Misc Income Dept Ed Sales & Service)
- 999 (Default)
- 99999999 (Default)

11.896300100.11301139.4108501.999.99999999

Chart of Accounts Hierarchy

- **Parent Values vs. Child Values**
  - **Child Values can be used for both recording transactions and reporting**
  - **Parent Values can be used only for reporting**
    - Child Values – numeric only
    - Parent Values – at least one alpha character

Common MAP Questions

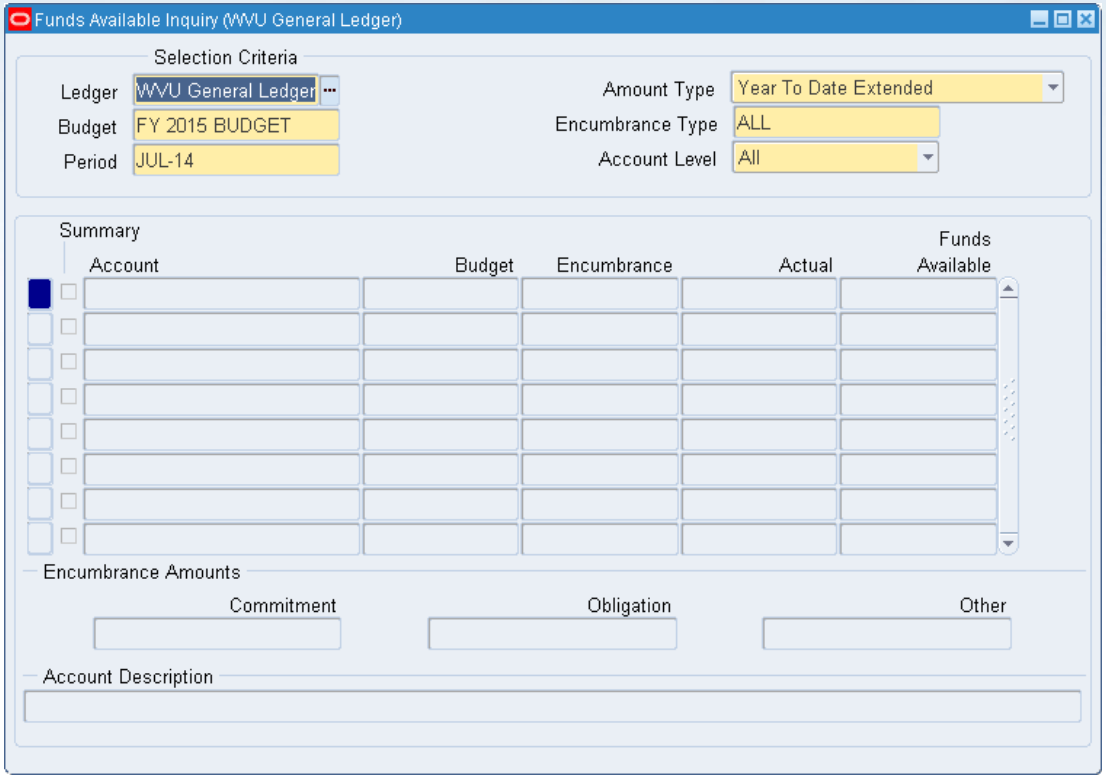
- "What is our budget?"
- "What is our balance?"
- "How much have we spent?"
- "How much cash is available in our departmentally-controlled fund?"

Answers in GL View

- **Inquiry Screens**
  - **Budget, balances, encumbrances, expenditures**
  - **Drill down ability to details**
- **Reports**
  - **Summary view**

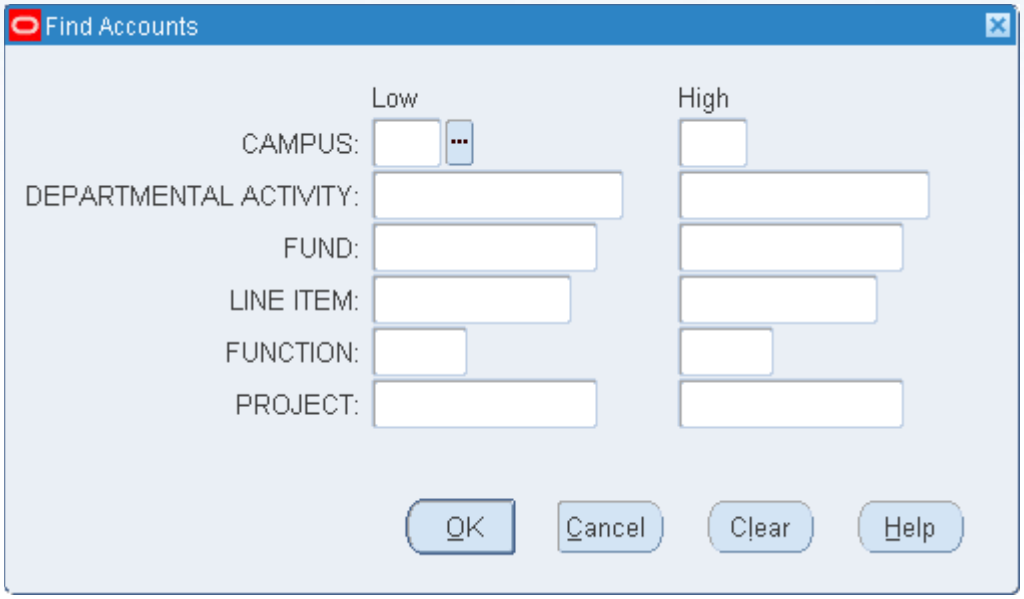
Understanding Inquiry Screens

- **WVU GL View**
  - **GL Inquiry**
  - **Funds**



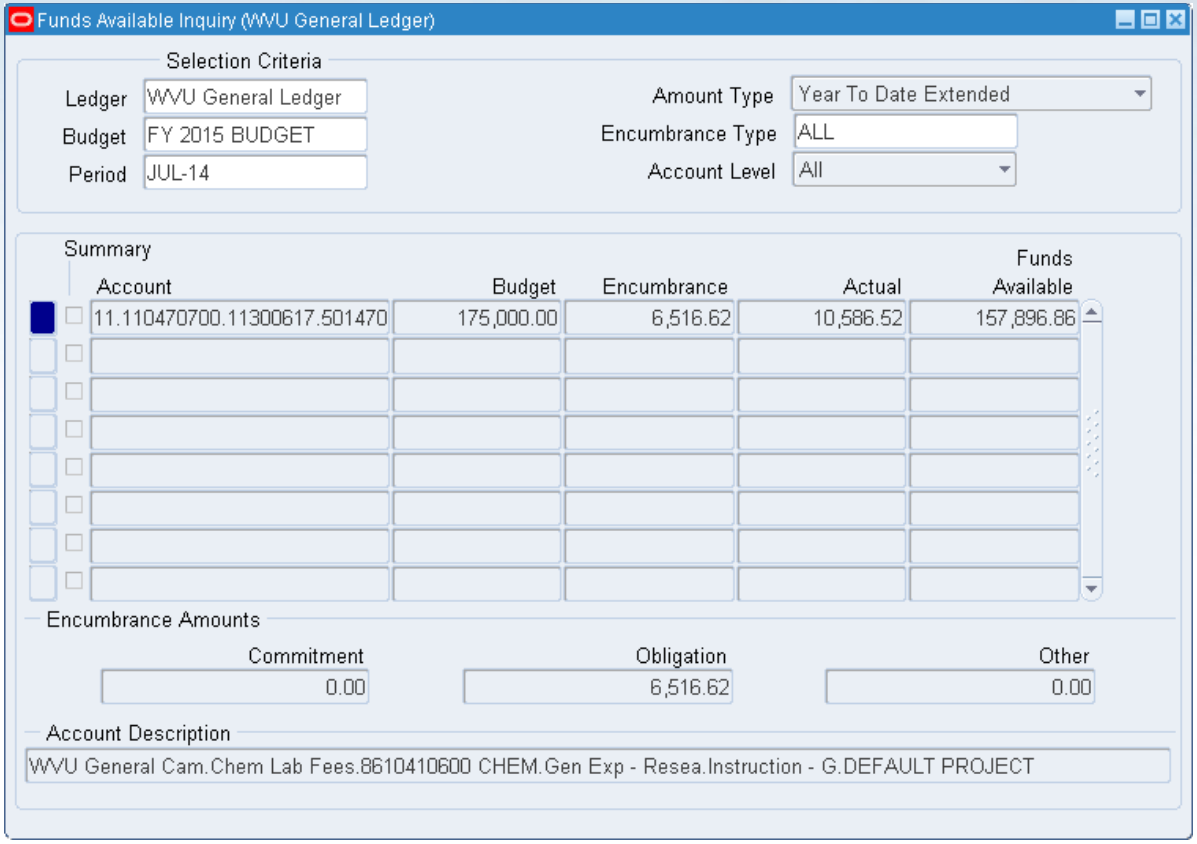
Funds Inquiry

The user requests budget and balance data for a combination of segments.



Results

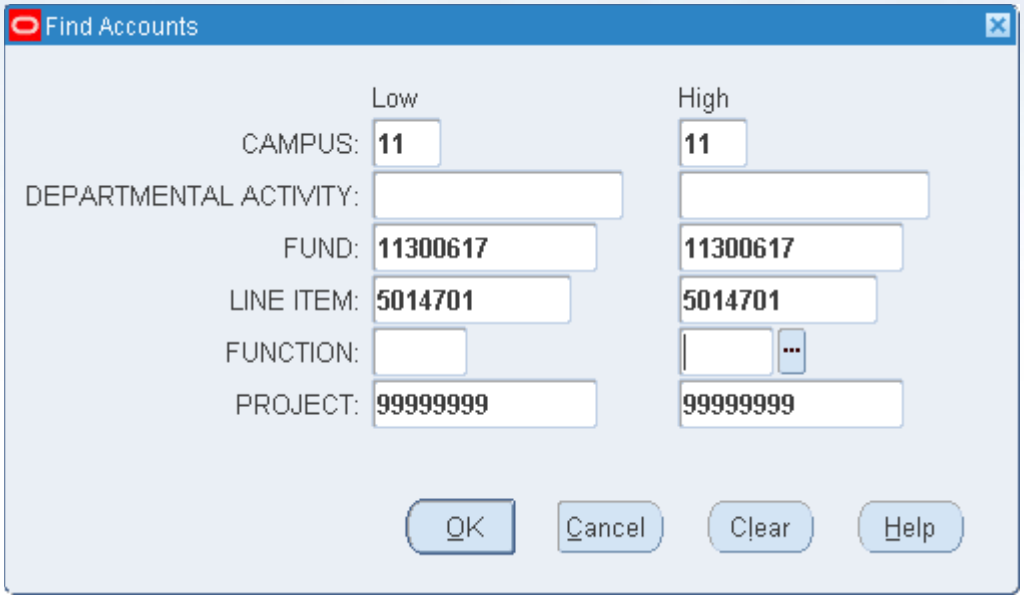
When the user completed all segments in the Find Accounts screen, and Low and High fields are identical, only one record is retrieved.



Completing the Find Accounts Screen

The user is not required to complete all segments.

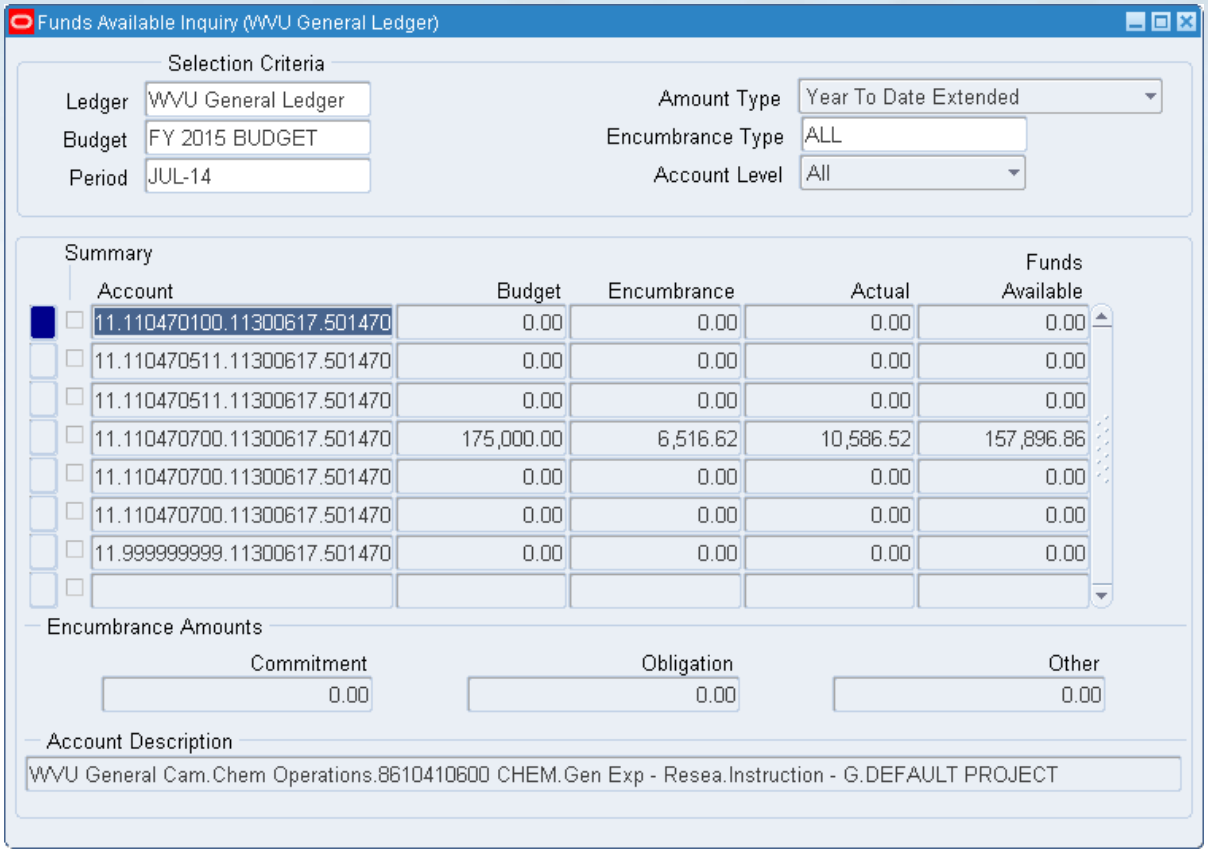
Leaving some segments blank will retrieve a range of matching accounts.



Inquiry Screen Results

In this case, records retrieved all have the same Campus, Fund, Line Item and Project number.

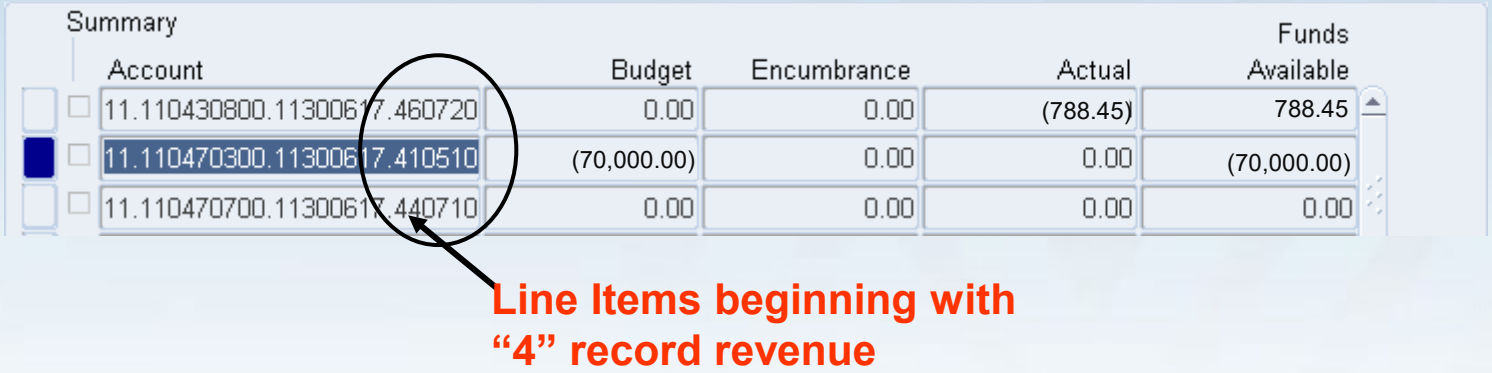
They may have different DA and Function numbers.



Budgeted Amounts

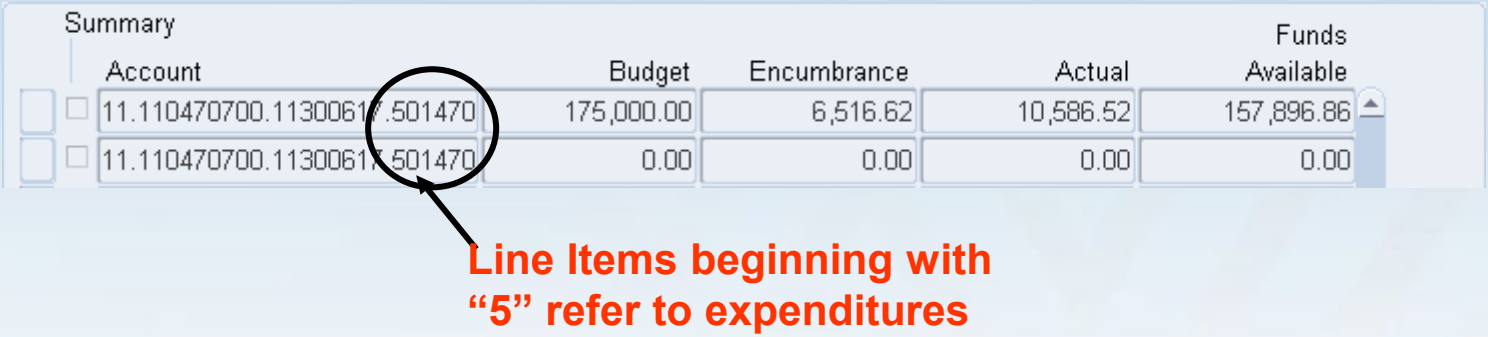
- **Budgets can be for Expenditures or Revenues**
  - **Expenditure Line Items begin with "5"**
  - **Revenue Line Items begin with "4"**

Revenue Budgets



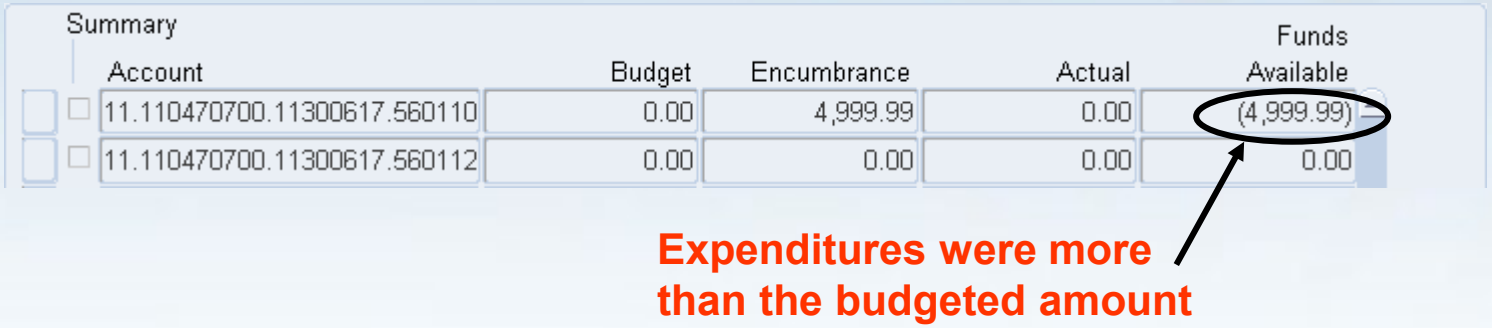
- **Revenue 'Budgets' refer to the amount expected to be received**
- **Revenue 'Actuals' refer to the amount actually received**
- **Revenue budgets and actuals appear in brackets– indicates money coming in instead of going out**
- **Funds Available in brackets refers to amount remaining to be received**

Expenditure Budgets



- **Expenditure budgets refer to the amount:**
  - **allocated when the funds are centrally controlled**
  - **the unit is willing to spend when the funds are controlled by the department**
- **Encumbrance refers to the amount "promised" to be spent**
- **"Actuals" refers to the amount actually spent**
- **Funds Available refers to the amount available to be spent**

Bracketed Balances

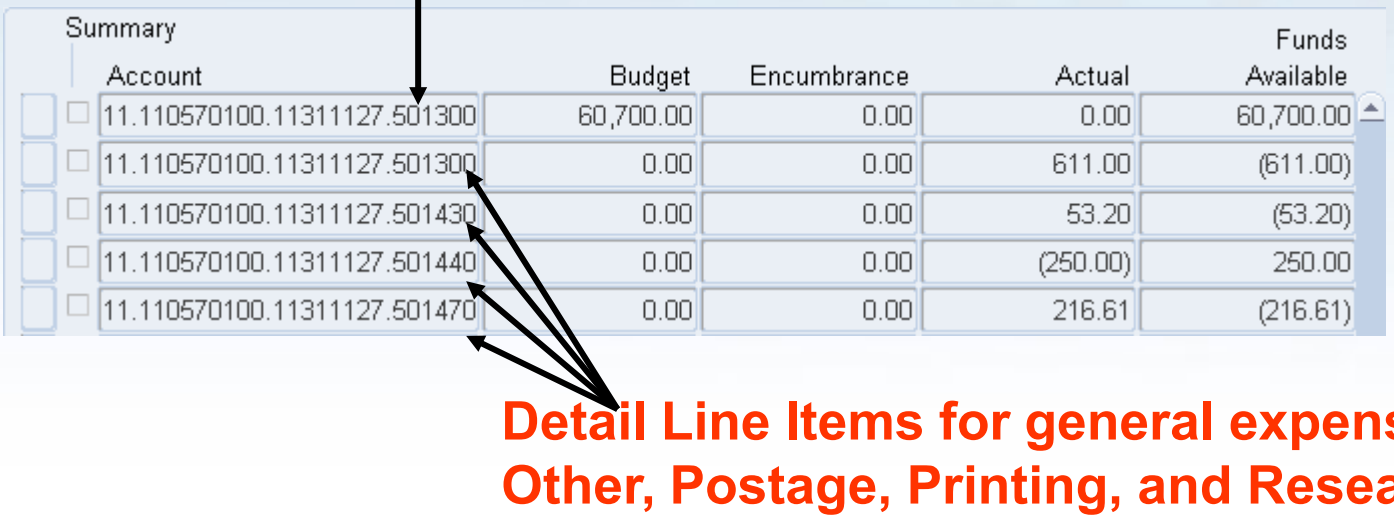


Summary Account	Budget	Encumbrance	Actual	Funds Available
11.110470700.11300617.560110	0.00	4,999.99	0.00	(4,999.99)
11.110470700.11300617.560112	0.00	0.00	0.00	0.00

- **Expenditure Line Items have a *negative balance* if the amount is in brackets**

Budgets at Summary Level

Budget Line Item for general office expenses



Summary Account	Budget	Encumbrance	Actual	Funds Available
11.110570100.11311127.501300	60,700.00	0.00	0.00	60,700.00
11.110570100.11311127.501300	0.00	0.00	611.00	(611.00)
11.110570100.11311127.501430	0.00	0.00	53.20	(53.20)
11.110570100.11311127.501440	0.00	0.00	(250.00)	250.00
11.110570100.11311127.501470	0.00	0.00	216.61	(216.61)

Detail Line Items for general expenses: Other, Postage, Printing, and Research

- **When a department has budgeted at a summary level instead of at a detail level, balances for non-budget line items will be negative after money has been spent**

Budgets at Detail Level

Detail Line Items with budgeted amounts for:

- Office expenses
- Other general expenses
- Postage
- Printing
- Rent
- Telecommunications
- Cellular service

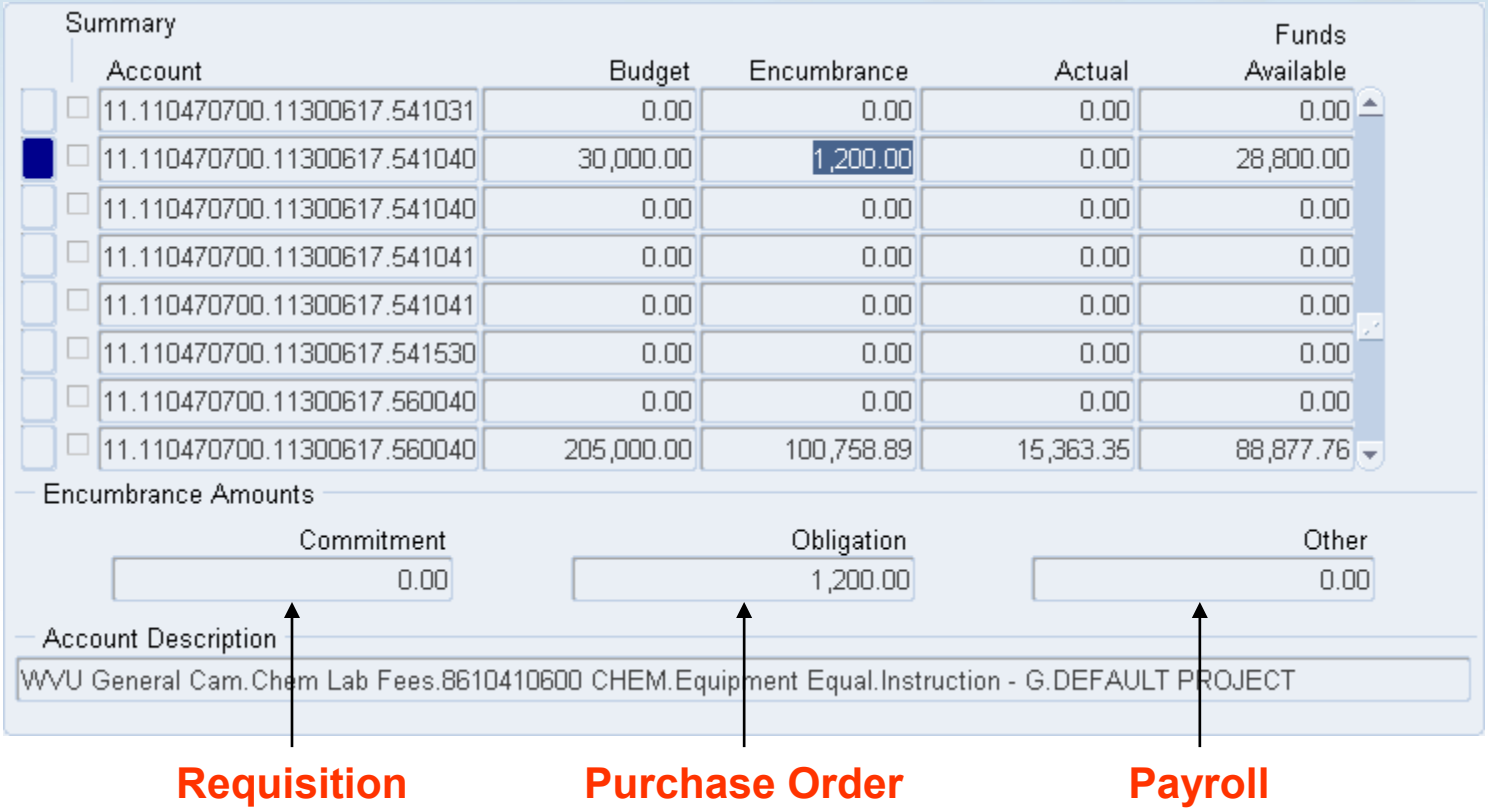
Summary

Account	Budget	Encumbrance	Actual	Funds Available
11.130010001.11300610.501300	2,000.00	0.00	0.00	2,000.00
11.130010001.11300610.501300	1,000.00	0.00	0.00	1,000.00
11.130010001.11300610.501430	10,000.00	0.00	863.00	9,137.00
11.130010001.11300610.501440	1,000.00	0.00	0.00	1,000.00
11.130010001.11300610.501450	2,000.00	0.00	0.00	2,000.00
11.130010001.11300610.501490	10,000.00	0.00	769.91	9,230.09
11.130010001.11300610.501490	8,000.00	0.00	453.28	7,546.72

Encumbrances

- **Promises to pay later in fiscal year**
  - **Payroll**
  - **Requisition (Appears as *committed* on reports)**
  - **Purchase Order (Appears as *obligated* on reports)**

Encumbrance Type



The Funds Available inquiry screen shows what type of encumbrance has been recorded.

Reports

- Standard "Oracle" Reports
- Financial Statement Generator (FSG) Reports
- WVURPT Reports

Data Available in Reports

- **Details of Transactions**
  - **Revenue**
  - **Expenditures**
    - **Payroll**
    - **Goods, Equipment, Repairs, Maintenance, Travel**
- **Status of Account at Summary Level**
  - **Budgets**
  - **Available Balance**
  - **Cash**

Standard Reports Useful for Campus Users

- Detail:
  - **Account Analysis**
  - **General Ledger**
  - **Labor Distribution Transfer to GL**
  - **Payables Account Analysis**
- Summary:
  - **Trial Balance**
  - **YTD Budget Status**

Running Standard Reports

- **Step-by-step instructions:**
  - https://iara.wvu.edu/files/d/39e2deb1-bd43-437d-8fd8-a4772efe8b02/gl-standard-reports_formatted.pdf

FSG Reports Useful for Campus Users

- EBO-15-DA's by Fund
- EBO-15-Revenue & Expenses by DA
- EBO-15-Sum of R&E w LI & Fnc
- EBO-15-Total R&E by DA w LI
- EBO-Available Cash by Fund

FSG Report Column Names

- YTD – Year to date
- Fiscal YTD – Fiscal Year to Date
  - Used for both revenue and expenditure
- PTD or Fiscal PTD – Period (month) To Date
- Current Budget – Budget for Fiscal Year

Running FSG Reports

- **Step-by-step instructions:**
  - https://iara.wvu.edu/files/d/429afa99-ea30-45a7-aa60-376b39a3c296/fsg-reports_formatted.pdf

Useful WVURPT Reports

- Summary Reports
  - **Trial Balance**
  - **YTD Budget Status**
  - **YTD Revenue Status**
- Detail Reports
  - **Account Analysis**
  - **Asset Inventory**
  - **AP Expenditure Detail**
  - **Open Purchase Orders**

Account Analysis Report

- **Shows all activity charged or credited to an account during a specified month.**

WVU Mountaineer Administrative Processes
Account Analysis Report

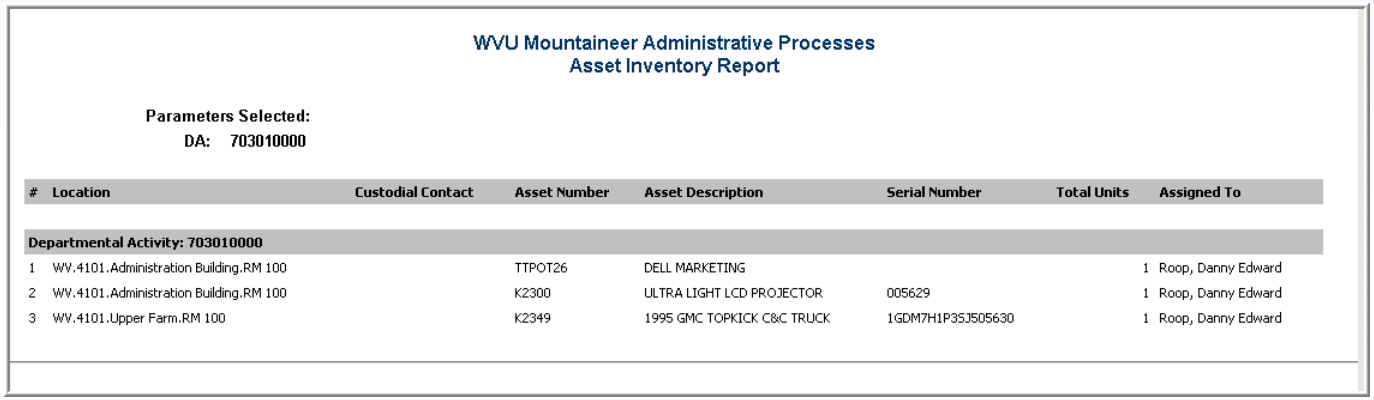
Period: SEP-04
Accounts From: 11.896300100.11301139...
Accounts To: 11.896300100.11301139...
Balance Type: Actual

Beginning Balance: $119,913.06
Ending Balance: $120,440.28

Source	Category	Batch Name	Description	GL Account	Effective Date	Debit	Credit
Payables	Purchase Invoices	12661 Payables 5521093: A 150061	MICHIGAN STATE UNIVERSITY	11.896300100.11301139.5015101.204.99999999	02-SEP-2004	150.00	0.00
Payables	Purchase Invoices	12741 Payables 5539248: A 150219	FRINGE CHARGE - YEAR=04 MONTH=07 CYCLE=1	11.896300100.11301139.5650101.204.99999999	07-SEP-2004	5,037.38	0.00
Receivables	Misc Receipts	AR 19805 Receivables 5542862: A 19805	Journal Import Created	11.896300100.11301139.4108501.204.99999999	08-SEP-2004	0.00	1,956.02
Receivables	Misc Receipts	AR 19845 Receivables 5559772: A 19845	Journal Import Created	11.896300100.11301139.4108501.204.99999999	10-SEP-2004	0.00	18,281.00
Payables	Purchase Invoices	12941 Payables 5575784: A 150885	FRINGE CHARGE - YEAR=04 MONTH=07 CYCLE=2	11.896300100.11301139.5650101.204.99999999	14-SEP-2004	5,077.54	0.00
Payables	Purchase Invoices	13021 Payables 5598428: A 151141	FRINGE CHARGE - YEAR=04 MONTH=08 CYCLE=1	11.896300100.11301139.5650101.204.99999999	16-SEP-2004	5,249.66	0.00
Payables	Purchase Invoices	13062 Payables 5615404: A 151243	FRINGE CHARGE - YEAR=04 MONTH=08 CYCLE=2	11.896300100.11301139.5650101.204.99999999	17-SEP-2004	5,249.66	0.00
Total for Period: SEP-04						**$ 20,764.24**	**$ 20,237.02**

Asset Inventory Report

- **Shows all capitalized assets owned by a specified Departmental Activity**



WVU Mountaineer Administrative Processes
Asset Inventory Report

Parameters Selected:
DA: 703010000

#	Location	Custodial Contact	Asset Number	Asset Description	Serial Number	Total Units	Assigned To
Departmental Activity: 703010000							
1	WV.4101.Administration Building.RM 100		TTPOT26	DELL MARKETING		1	Roop, Danny Edward
2	WV.4101.Administration Building.RM 100		K2300	ULTRA LIGHT LCD PROJECTOR	005629	1	Roop, Danny Edward
3	WV.4101.Upper Farm.RM 100		K2349	1995 GMC TOPKICK C&C TRUCK	1GDM7H1P3SJ505630	1	Roop, Danny Edward

LD to GL Transfer Report

- **Shows all payroll activity for a specified account**

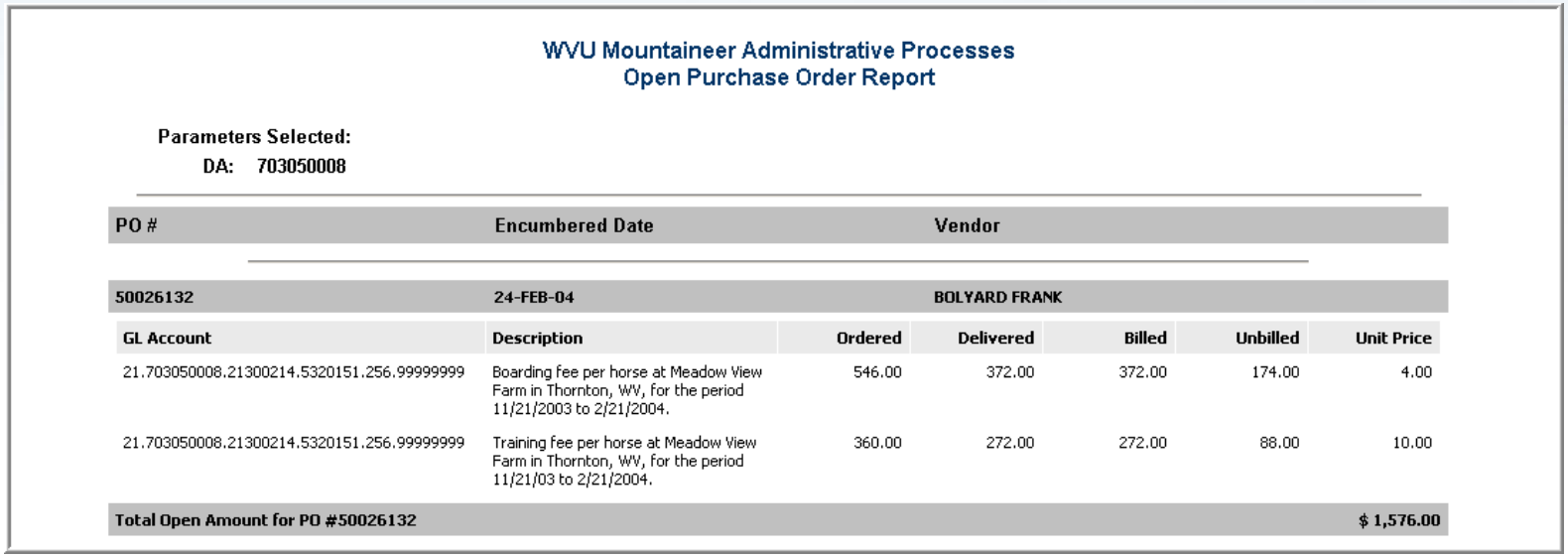
WVU Mountaineer Administrative Processes
LD to GL Transfer Report

Parameters Selected:
DA: 612030012
From Date: 01-JUL-2004
To Date: 15-JUL-2004

	Employee Name	Assignment Number	GL String	Effective Date	Amount	Source Type
1	Zhang, Yong	32847-3	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 303.31	NON ORACLE PD
2	Melson, Anne B	37772-7	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 458.25	NON ORACLE PD
3	Somers, Adam M	40576-4	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 336.00	NON ORACLE PD
4	Blalock, Adam C	45075-2	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 230.00	NON ORACLE PD
5	Taylor, April M	35350-5	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 260.94	NON ORACLE PD
6	Wheeler, Cory C	41178-2	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 311.94	NON ORACLE PD
7	Cramer, Daniel G	41009	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 94.50	NON ORACLE PD
8	Dundore, Brooke C	41552-3	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 299.00	NON ORACLE PD
9	Gillespie, Abby J	45337-6	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 312.00	NON ORACLE PD
10	Kinley, Melissa A	47044	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 123.63	NON ORACLE PD
11	Leonard, Amanda D	46172	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 54.63	NON ORACLE PD
12	Phillips, Michael	39755-3	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 559.50	NON ORACLE PD
13	Wilbur, Phillip J	29242-8	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 338.94	NON ORACLE PD
14	Woodington, John F	35921-6	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 64.06	NON ORACLE PD
15	Keeney, Kimberly Lynn	46153-2	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 346.44	NON ORACLE PD
16	Gregalit, Frank Edward	21933-13	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 99.75	NON ORACLE PD
17	May, Alexandra Caroline	45823-2	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 392.44	NON ORACLE PD
18	Sengewalt, Christopher Mark	42850	11.612030012.11304286.5600402.506.99999999 11.612030012.11304286.5600402.506.99999999	15-Jul-2004 15-Jul-2004	$ 36.64 $ 534.03	NON ORACLE PD NON ORACLE PD
19	Harris, Charlotte Fiona Naomi	41529-2	11.612030012.11304286.5600402.506.99999999	15-Jul-2004	$ 462.88	NON ORACLE PD
TOTAL:					**$ 5618.88**	

Open Purchase Order Report

- **Shows details of purchase orders not completely paid**



WVU Mountaineer Administrative Processes
Open Purchase Order Report

Parameters Selected:
DA: 703050008

PO #	Encumbered Date	Vendor
50026132	24-FEB-04	BOLYARD FRANK

GL Account	Description	Ordered	Delivered	Billed	Unbilled	Unit Price
21.703050008.21300214.5320151.256.99999999	Boarding fee per horse at Meadow View Farm in Thornton, WV, for the period 11/21/2003 to 2/21/2004.	546.00	372.00	372.00	174.00	4.00
21.703050008.21300214.5320151.256.99999999	Training fee per horse at Meadow View Farm in Thornton, WV, for the period 11/21/03 to 2/21/2004.	360.00	272.00	272.00	88.00	10.00
Total Open Amount for PO #50026132						$ 1,576.00

Trial Balance Report

- **Shows balance for Fund**

WVU Mountaineer Administrative Processes
Trial Balance Report

Parameters Selected:
FUND: 11301139
PERIOD: SEP-04

Line Item	Line Item Description	Beginning Balance	Debits	Credits	Ending Balance
1110601	Cash in Treasury & Accounts	80,257.67	20,237.02	20,775.24	79,719.45
2101002	Vouchers Payable	(11.00)	20,775.24	20,764.24	0.00
3010101	Fund Balance	(200,159.73)	0.00	0.00	(200,159.73)
4108501	Misc Income - Departmental Educational Sales & Service	(155,065.52)	0.00	20,237.02	(175,302.54)
5013001	Gen Exp - Office Expense	2,895.55	0.00	0.00	2,895.55
5014301	Gen Exp - Postage & Freight	11.00	0.00	0.00	11.00
5014401	Gen Exp - Printing & Binding	60.90	0.00	0.00	60.90
5015101	Gen Exp - Training & Development Employee	0.00	150.00	0.00	150.00
5301101	Travel - Within USA	286.13	0.00	0.00	286.13
5600202	NBE Non Classified Staff	271,725.00	0.00	0.00	271,725.00
5650101	FICA Matching - Employer's matching share of Federal Social Security Taxes	0.00	20,614.24	0.00	20,614.24
		$ 0.00	**$ 61,776.50**	**$ 61,776.50**	**$ 0.00**

YTD Revenue Budget Status Report

- **Shows amount expected to be received from non-central allocation, amount actually received, and amount remaining to be received**

WVU Mountaineer Administrative Processes
YTD Revenue Budget Status Report

Parameters Selected:
DA(s): 701060003
PERIOD: SEP-04

Account	Campus	DA	Fund	Line Item	Budget Bal	Actual Bal	Budget Variance	Period Ending
21.701060003.21300807								
	21 Potomac State College	701060003 Duplicating	21300807 Duplicating					
				4601001 Miscellaneous Revenue	500.00	10.25	(489.75)	SEP-04
TOTAL for FUND: 21300807:					$ 500.00	$ 10.25	$ (489.75)	SEP-04
TOTAL for CAMPUS.DA: 21.701060003:					$ 500.00	$ 10.25	$ (489.75)	SEP-04
REPORT TOTAL:					$ 500.00	$ 10.25	$ (489.75)	SEP-04