Introduction to the MAP 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
• 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)
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
• 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)
- 999999999 (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)
- 999999999 (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
The user requests budget and balance data for a combination of segments.
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.
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’ 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 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

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Encumbrance</th>
<th>Actual</th>
<th>Funds Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.110470700.11300610.501470</td>
<td>175,000.00</td>
<td>6,516.62</td>
<td>10,586.52</td>
<td>157,896.86</td>
</tr>
<tr>
<td>11.110470700.11300610.501470</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
### Bracketed Balances

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

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Encumbrance</th>
<th>Actual</th>
<th>Funds Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.110470700.11300617.560110</td>
<td>0.00</td>
<td>4,999.99</td>
<td>0.00</td>
<td>(4,999.99)</td>
</tr>
<tr>
<td>11.110470700.11300617.560112</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Expenditures were more than the budgeted amount.
Budgets at Summary Level

- 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.

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Encumbrance</th>
<th>Actual</th>
<th>Funds Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.110570100.11311127.501300</td>
<td>60,700</td>
<td>0.00</td>
<td>0.00</td>
<td>60,700.00</td>
</tr>
<tr>
<td>11.110570100.11311127.501300</td>
<td>0.00</td>
<td>0.00</td>
<td>611.00</td>
<td>(611.00)</td>
</tr>
<tr>
<td>11.110570100.11311127.501430</td>
<td>0.00</td>
<td>0.00</td>
<td>53.20</td>
<td>(53.20)</td>
</tr>
<tr>
<td>11.110570100.11311127.501440</td>
<td>0.00</td>
<td>0.00</td>
<td>(250.00)</td>
<td>250.00</td>
</tr>
<tr>
<td>11.110570100.11311127.501470</td>
<td>0.00</td>
<td>0.00</td>
<td>216.61</td>
<td>(216.61)</td>
</tr>
</tbody>
</table>

Budget Line Item for general office expenses

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Account</th>
<th>Budget</th>
<th>Encumbrance</th>
<th>Actual</th>
<th>Funds Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office expenses</td>
<td>11.130010001.11300610.501300</td>
<td>2,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>2,000.00</td>
</tr>
<tr>
<td>Other general expenses</td>
<td>11.130010001.11300610.501300</td>
<td>1,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Postage</td>
<td>11.130010001.11300610.501430</td>
<td>10,000.00</td>
<td>0.00</td>
<td>863.00</td>
<td>9,137.00</td>
</tr>
<tr>
<td>Printing</td>
<td>11.130010001.11300610.501440</td>
<td>1,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Rent</td>
<td>11.130010001.11300610.501450</td>
<td>2,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>2,000.00</td>
</tr>
<tr>
<td>Telecommunications</td>
<td>11.130010001.11300610.501490</td>
<td>10,000.00</td>
<td>0.00</td>
<td>769.91</td>
<td>9,230.09</td>
</tr>
<tr>
<td>Cellular service</td>
<td>11.130010001.11300610.501490</td>
<td>8,000.00</td>
<td>0.00</td>
<td>453.28</td>
<td>7,546.72</td>
</tr>
</tbody>
</table>
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.

Requisition | Purchase Order | Payroll

WVU General Cam.Chem Lab Fees.8610410600 CHEM.Equipment Equal.Instruction - G.DEFAUL PROJECT
• 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](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:
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
• Shows all activity charged or credited to an account during a specified month.

<table>
<thead>
<tr>
<th>Source</th>
<th>Category</th>
<th>Batch Name</th>
<th>Description</th>
<th>GL Account</th>
<th>Effective Date</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payables</td>
<td>Purchase Invoices</td>
<td>L2661</td>
<td>Payables 5521033 - A 15069</td>
<td>MICHIGAN STATE UNIVERSITY</td>
<td>02-SEP-2004</td>
<td>153.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Payables</td>
<td>Purchase Invoices</td>
<td>L2741</td>
<td>Payables 5039249 - A 150219</td>
<td>PRINCE CHARGE - YEAR=04 MONTH=07 CYCLE=4</td>
<td>07-SEP-2004</td>
<td>5,007.29</td>
<td>0.00</td>
</tr>
<tr>
<td>Receivables</td>
<td>Misc Receipts</td>
<td>AR 19685</td>
<td>Receivables 5512962 - A 19085</td>
<td>Invoice Created</td>
<td>08-SEP-2004</td>
<td>8.00</td>
<td>1985.02</td>
</tr>
<tr>
<td>Receivables</td>
<td>Misc Receipts</td>
<td>AR 19686</td>
<td>Receivables 5519775 - A 19945</td>
<td>Invoice Created</td>
<td>10-SEP-2004</td>
<td>3.00</td>
<td>1,282.00</td>
</tr>
<tr>
<td>Payables</td>
<td>Purchase Invoices</td>
<td>L2941</td>
<td>Payables 5575781 - A 150885</td>
<td>PRINCE CHARGE - YEAR=04 MONTH=07 CYCLE=2</td>
<td>14-SEP-2004</td>
<td>5,077.54</td>
<td>0.00</td>
</tr>
<tr>
<td>Payables</td>
<td>Purchase Invoices</td>
<td>L3001</td>
<td>Payables 5590420 - A 152149</td>
<td>PRINCE CHARGE - YEAR=04 MONTH=08 CYCLE=2</td>
<td>16-SEP-2004</td>
<td>5,249.66</td>
<td>0.00</td>
</tr>
<tr>
<td>Payables</td>
<td>Purchase Invoices</td>
<td>L3002</td>
<td>Payables 5615404 - A 152129</td>
<td>PRINCE CHARGE - YEAR=04 MONTH=08 CYCLE=2</td>
<td>17-SEP-2004</td>
<td>5,249.66</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Total for Period: SEP-04**

$ 20,761.24  $ 20,237.02
Asset Inventory Report

- Shows all capitalized assets owned by a specified Departmental Activity

<table>
<thead>
<tr>
<th>#</th>
<th>Location</th>
<th>Custodial Contact</th>
<th>Asset Number</th>
<th>Asset Description</th>
<th>Serial Number</th>
<th>Total Units</th>
<th>Assigned To</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>WV-4161: Administration Building RM 100</td>
<td>TTR0235</td>
<td>TTP0125</td>
<td>DELL MARKETING</td>
<td></td>
<td></td>
<td>l. Roop, Danny Edmond</td>
</tr>
<tr>
<td>2</td>
<td>WV-4161: Administration Building RM 100</td>
<td>123100</td>
<td>123100</td>
<td>ULTRA LIGHTED PROJECTOR</td>
<td>035629</td>
<td></td>
<td>l. Roop, Danny Edmond</td>
</tr>
<tr>
<td>3</td>
<td>WV-4161: Upper Farm RM 100</td>
<td>12349</td>
<td>12349</td>
<td>1995 GMC TOWBOX C&amp;G TRUCK</td>
<td>1608741-19352505660</td>
<td></td>
<td>l. Roop, Danny Edmond</td>
</tr>
</tbody>
</table>
• Shows all payroll activity for a specified account

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>Assignment Number</th>
<th>GL String</th>
<th>Effective Date</th>
<th>Amount</th>
<th>Source Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Zhang, Yong</td>
<td>32847-3</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 363.31</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>McCon, Anne B</td>
<td>27772-2</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 459.20</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>Bolick, Adam C</td>
<td>40375-2</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 269.00</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>Kuehne, April M</td>
<td>3895-6</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 269.00</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>Dunlavey, Dorothy C</td>
<td>41252-3</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 294.90</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>Gipson, Abby J</td>
<td>45332-6</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 312.00</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>Kilroy, Melissa A</td>
<td>43014</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 123.63</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>Phillips, Michael</td>
<td>2875-9</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 599.50</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>Woodruff, John F</td>
<td>38521-6</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 464.06</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>Nei, Alexandra Caroline</td>
<td>4302-5</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 292.44</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>Sonnenblick, Christopher M</td>
<td>42850</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 56.58</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>Nix, Charlotte Ross</td>
<td>41229-2</td>
<td>11.6.200301.12.1.1300428.5400304.596.00099099</td>
<td>15-Jul-2004</td>
<td>$ 162.80</td>
<td>NON ORACLE PD</td>
</tr>
</tbody>
</table>

**TOTAL:** $ 3610.88
- Shows details of purchase orders not completely paid

### Open Purchase Order Report

**WVU Mountaineer Administrative Processes**

**Open Purchase Order Report**

<table>
<thead>
<tr>
<th>PO #</th>
<th>Encumbered Date</th>
<th>Vendor</th>
<th>GL Account</th>
<th>Description</th>
<th>Ordered</th>
<th>Delivered</th>
<th>Billed</th>
<th>Unbilled</th>
<th>Unit Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>50026132</td>
<td>24-FEB-04</td>
<td>BOLYARD FRANK</td>
<td>21.703050000.21300214.5320151.255.99999999</td>
<td>Boarding fee per horse at Meadow View Farm in Thornton, Wv, for the period 1/21/2004 to 2/21/2004.</td>
<td>546.00</td>
<td>372.00</td>
<td>372.00</td>
<td>174.00</td>
<td>4.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>21.703050000.21300214.5320151.255.99999999</td>
<td>Training fee per horse at Meadow View Farm in Thornton, Wv, for the period 1/21/2004 to 2/21/2004.</td>
<td>360.00</td>
<td>272.00</td>
<td>272.00</td>
<td>93.00</td>
<td>10.00</td>
</tr>
</tbody>
</table>

**Total Open Amount for PO #50026132**

$1,576.00
• Shows balance for Fund

![Trial Balance Report](image)

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Line Item Description</th>
<th>Beginning Balance</th>
<th>Debits</th>
<th>Credits</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1110601</td>
<td>Cash in Treasury &amp; Accounts</td>
<td>50,257.67</td>
<td>20,237.02</td>
<td>20,775.24</td>
<td>79,719.45</td>
</tr>
<tr>
<td>2101002</td>
<td>Vouchers Payable</td>
<td>(1,100)</td>
<td>20,775.29</td>
<td>20,764.24</td>
<td>0.00</td>
</tr>
<tr>
<td>3010101</td>
<td>Fund Balance</td>
<td>(200,159.73)</td>
<td>0.00</td>
<td>0.00</td>
<td>(200,159.73)</td>
</tr>
<tr>
<td>4108501</td>
<td>Misc Income - Departmental Educational Services</td>
<td>(155,685.52)</td>
<td>0.00</td>
<td>20,237.02</td>
<td>(175,922.54)</td>
</tr>
<tr>
<td>5010001</td>
<td>Gen Exp - Office Expense</td>
<td>2,995.55</td>
<td>0.00</td>
<td>0.00</td>
<td>2,995.55</td>
</tr>
<tr>
<td>5014301</td>
<td>Gen Exp - Postage &amp; Freight</td>
<td>11.00</td>
<td>0.00</td>
<td>0.00</td>
<td>11.00</td>
</tr>
<tr>
<td>5014401</td>
<td>Gen Exp - Printing &amp; Binding</td>
<td>60.90</td>
<td>0.00</td>
<td>0.00</td>
<td>60.90</td>
</tr>
<tr>
<td>5015101</td>
<td>Gen Exp - Training &amp; Development Employee</td>
<td>0.00</td>
<td>150.00</td>
<td>0.00</td>
<td>150.00</td>
</tr>
<tr>
<td>5010101</td>
<td>Travel - Within USA</td>
<td>256.13</td>
<td>0.00</td>
<td>0.00</td>
<td>256.13</td>
</tr>
<tr>
<td>501002</td>
<td>MBE Non Classified Staff</td>
<td>271,725.00</td>
<td>0.00</td>
<td>0.00</td>
<td>271,725.00</td>
</tr>
<tr>
<td>5550101</td>
<td>FICA Matching - Employee’s matching share of Federal Social Security Taxes</td>
<td>0.00</td>
<td>20,614.24</td>
<td>0.00</td>
<td>20,614.24</td>
</tr>
</tbody>
</table>

$0.00 $61,776.50 $61,776.50 $0.00
• Shows amount expected to be received from non-central allocation, amount actually received, and amount remaining to be received.