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

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office Expense</td>
<td>$4,000</td>
</tr>
<tr>
<td>Postage &amp; Freight</td>
<td>3,000</td>
</tr>
<tr>
<td>Printing &amp; Binding</td>
<td>1,000</td>
</tr>
<tr>
<td>Telephone</td>
<td>2,000</td>
</tr>
<tr>
<td>Travel – General</td>
<td>6,000</td>
</tr>
<tr>
<td>Travel – Motor Pool</td>
<td>2,000</td>
</tr>
<tr>
<td>Equipment – Office</td>
<td>1,000</td>
</tr>
<tr>
<td>Equipment – Research</td>
<td>1,000</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$20,000</strong></td>
</tr>
</tbody>
</table>
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)
• Identifies unit with expenditure control
  – Biology Lower Division (211020100)
  – Biology Upper Division (211020200)
  – Arboreteum (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 as opposed to expenditure authority (as represented by the Campus and Departmental Activity 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 unit owning a fund can record transaction against a non-centrally owned fund
  – 12300520 (Misc Sales – Physiology)
• Classifies activity for accounting and budgeting purposes
  – Investments - Endowed Principal (1210010)
  – Construction in Progress (1801251)
  – Softdrink Tax Due to WV (2201102)
  – Instrument Rentals and Sales (4105301)
  – Gen Exp - Farm Expense (5011301)
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
• 11 (General Campus)
• 896300100 (4-H Youth Dev Center)
• 11301139 (Event Fees)
• 4108501 (Misc Income Departmental Educational Sales & Service)
• 999 (Default)
• 99999999 (Default)

11.896300100.11301139.4108501.999.999999999
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 Questions Asked by Campus MAP Users

• “What is our budget?”
• “What is our balance?”
• “How much have we spent?”
• “How much cash is available in our departmentally-controlled fund?”
Answers Available in MAP WVU 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.
In this case, records retrieved all have the same Campus, Fund, Line Item and Project number. They may have different DA and Fund numbers.
• 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.

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Encumbrance</th>
<th>Actual</th>
<th>Funds Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.896300100.11301139.4108501.</td>
<td>0.00</td>
<td>0.00</td>
<td>(129,225.52)</td>
<td>129,225.52</td>
</tr>
<tr>
<td>11.896300100.11301139.4108501.</td>
<td>(250,000.00)</td>
<td>0.00</td>
<td>0.00</td>
<td>(250,000.00)</td>
</tr>
</tbody>
</table>

Line Items beginning with “4” record revenue.
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
Expenditure Line Items have a **negative balance** if the amount is in brackets

<table>
<thead>
<tr>
<th>Summary</th>
<th>Funds Available ( USD )</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>Budget</td>
</tr>
<tr>
<td>12.492260040.12300771.5601121</td>
<td>304,443.71</td>
</tr>
</tbody>
</table>
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.

Detail Line Items for books, farm expenses, and medical expenses

Budget Line Item for general expenses
Budgets at Detail Level

Detail Line Items for office expenses, postage and freight, routine maintenance, printing and binding.
Encumbrances

• Promises to pay later in fiscal year
  - Payroll
  - Requisition (Appears as *committed* on reports)
  - Purchase Order (Appears as *obligated* on reports)
The Funds Available inquiry screen shows what type of encumbrance has been recorded.
• Standard “Oracle” Reports
• Financial Statement Generator 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:**
  - [http://intranet.finance.wvu.edu/map/](http://intranet.finance.wvu.edu/map/)
  - Choose MAP Procedures
  - Choose GL
  - Choose GL Standard Reports
FSG Reports Useful for Campus Users

• EBO-08-DA’s by Fund
• EBO-08-Revenue & Expenses by DA
• EBO-08-Sum of R&E w LI & Fnc
• EBO-08-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:
  – http://intranet.finance.wvu.edu/map/
  – Choose MAP Procedures
  – Choose GL
  – Choose FSG Reports
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

West Virginia University
INFORMATION TECHNOLOGY SERVICES
- Shows all activity charged or credited to an account during a specified month.

## WVU Mountaineer Administrative Processes
### Account Analysis Report

<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>1294</td>
<td>Payables 5575784: A 15085</td>
<td>MICHIGAN STATE UNIVERSITY</td>
<td>11/09/2004</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>Purchase Invoices</td>
<td>12941</td>
<td>Payables 5575784: A 15085</td>
<td>PRUNGE CHARGE - YEAR=04 MONTH=07 CYCLE=1</td>
<td>11/09/2004</td>
<td>5,077.54</td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>Purchase Invoices</td>
<td>13024</td>
<td>Payables 5590420: A 152142</td>
<td>PRUNGE CHARGE - YEAR=04 MONTH=08 CYCLE=1</td>
<td>11/09/2004</td>
<td>5,249.66</td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>Purchase Invoices</td>
<td>13024</td>
<td>Payables 5615454: A 152142</td>
<td>PRUNGE CHARGE - YEAR=04 MONTH=08 CYCLE=1</td>
<td>11/09/2004</td>
<td>5,249.66</td>
<td></td>
</tr>
</tbody>
</table>

**Total for Period:** SEP-04 $20,764.24 $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></td>
<td>TTP0125</td>
<td>DELL MARKETING</td>
<td></td>
<td></td>
<td>l. Roop, Danny Edward</td>
</tr>
<tr>
<td>2</td>
<td>WV 4161 Administration Building RM 100</td>
<td></td>
<td>R23100</td>
<td>ULTRA LIGHT LCD PROJECTOR</td>
<td>605529</td>
<td></td>
<td>l. Roop, Danny Edward</td>
</tr>
<tr>
<td>3</td>
<td>WV 4161 Upper Farm RM 100</td>
<td></td>
<td>R23149</td>
<td>1995 GMC TOPACK C&amp;G TRUCK</td>
<td>1GDPY-1F3S555660</td>
<td></td>
<td>l. Roop, Danny Edward</td>
</tr>
</tbody>
</table>
• Shows all payroll activity for a specified account

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**WVU Mountaineer Administrative Processes**  
**LD to GL Transfer Report**

<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>1  Zhang, Yong</td>
<td>32842-3</td>
<td>14.612020012.11300286.56304038.596.00000000</td>
<td>15-Jul-2004</td>
<td>$ 363.31</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>2  Miller, Anne B</td>
<td>27772-7</td>
<td>14.612020012.11300286.56304038.596.000000000000</td>
<td>15-Jul-2004</td>
<td>$ 459.25</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>3  Sones, Adam M</td>
<td>40076-4</td>
<td>14.612020012.11300286.56304038.596.00000000</td>
<td>15-Jul-2004</td>
<td>$ 325.60</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>4  Bolch, Adam C</td>
<td>40075-2</td>
<td>14.612020012.11300286.56304038.596.00000000</td>
<td>15-Jul-2004</td>
<td>$ 253.00</td>
<td>NON ORACLE PD</td>
</tr>
<tr>
<td>5  Kuske, April M</td>
<td>38589-8</td>
<td>14.612020012.11300286.56304038.596.00000000</td>
<td>15-Jul-2004</td>
<td>$ 260.94</td>
<td>NON ORACLE PD</td>
</tr>
</tbody>
</table>

6  Wheeler, Gary C | 41770-2 | 14.612020012.11300286.56304038.596.00000000 | 15-Jul-2004 | $ 211.44  | NON ORACLE PD |

7  Zorn, Daniel G | 41029 | 14.612020012.11300286.56304038.596.00000000 | 15-Jul-2004 | $ 94.50  | NON ORACLE PD |

8  Dunham, Doreen C | 41552-2 | 14.612020012.11300286.56304038.596.000000000000 | 15-Jul-2004 | $ 294.90  | NON ORACLE PD |

9  Gilchrist, Abby J | 45447-6 | 14.612020012.11300286.56304038.596.00000000 | 15-Jul-2004 | $ 312.00  | NON ORACLE PD |

10  Kelby, Melissa A | 40044 | 14.612020012.11300286.56304038.596.00000000 | 15-Jul-2004 | $ 123.63  | NON ORACLE PD |


12  Phillips, Michael | 37955-3 | 14.612020012.11300286.56304038.596.00000000 | 15-Jul-2004 | $ 559.50  | NON ORACLE PD |


14  Wooddington, John P | 38201-4 | 14.612020012.11300286.56304038.596.00000000 | 15-Jul-2004 | $ 316.96  | NON ORACLE PD |


17  Mey, Alexandra Caroline | 45052-2 | 14.612020012.11300286.56304038.596.00000000 | 15-Jul-2004 | $ 292.44  | NON ORACLE PD |

18  Sengenbath, Christopher Mark | 42630 | 14.612020012.11300286.56304038.596.00000000 | 15-Jul-2004 | $ 166.54  | NON ORACLE PD |


**TOTAL:** $ 5610.88
• Shows details of purchase orders not completely paid

<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>BIYARD FRANK</td>
<td>21.70305000.21300214.5320151.255.99999999</td>
<td>Boarding fee per horse at Meadow View Farms in Thornton, WV, for the period 1/1/2004 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>50026132</td>
<td></td>
<td></td>
<td>21.70305000.21300214.5320151.255.99999999</td>
<td>Training fee per horse at Meadow View Farms in Thornton, WV, for the period 1/1/2003 to 2/21/2004.</td>
<td>360.00</td>
<td>272.00</td>
<td>272.00</td>
<td>60.00</td>
<td>10.00</td>
</tr>
</tbody>
</table>

Total Open Amount for PO #50026132 $1,576.00
• Shows balance for Fund
The YTD Revenue Budget Status Report shows the amount expected to be received from non-central allocation, the amount actually received, and the amount remaining to be received.

<table>
<thead>
<tr>
<th>Account</th>
<th>Campus</th>
<th>DA</th>
<th>Fund</th>
<th>Line Item</th>
<th>Budget Bal</th>
<th>Actual Bal</th>
<th>Budget Variance</th>
<th>Period Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>21,701060003,21300007</td>
<td>21 Potomac State College</td>
<td>701060003 Duplicating</td>
<td>21300007 Duplicating</td>
<td>4601001 Miscellaneous Revenue</td>
<td>$500.00</td>
<td>$10.25</td>
<td>$(489.75)</td>
<td>SEP 04</td>
</tr>
<tr>
<td>TOTAL for FUND: 21300007:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$500.00</td>
<td>$10.25</td>
<td>$(489.75)</td>
<td>SEP 04</td>
</tr>
<tr>
<td>TOTAL for CAMPUS:DA: 21,701060003:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$500.00</td>
<td>$10.25</td>
<td>$(489.75)</td>
<td>SEP 04</td>
</tr>
<tr>
<td>REPORT TOTAL:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$500.00</td>
<td>$10.25</td>
<td>$(489.75)</td>
<td>SEP 04</td>
</tr>
</tbody>
</table>