



Finance

Knowledge Transfer Session 2

SAP Navigation and General Ledger Overview

May 15, 2009

Course Agenda

- 🌀 Overview
- 🌀 Navigating the SAP Easy Access Screen
- 🌀 SAP Enterprise Core Component (ECC) Favorites
- 🌀 SAP ECC Transactions
- 🌀 SCEIS General Ledger Transactions
- 🌀 Module Integration
- 🌀 GeoLearning Registration
- 🌀 Next Steps
- 🌀 Appendix A: Basic Accounting
- 🌀 Appendix B: General Ledger



Navigating the SAP Easy Access Screen

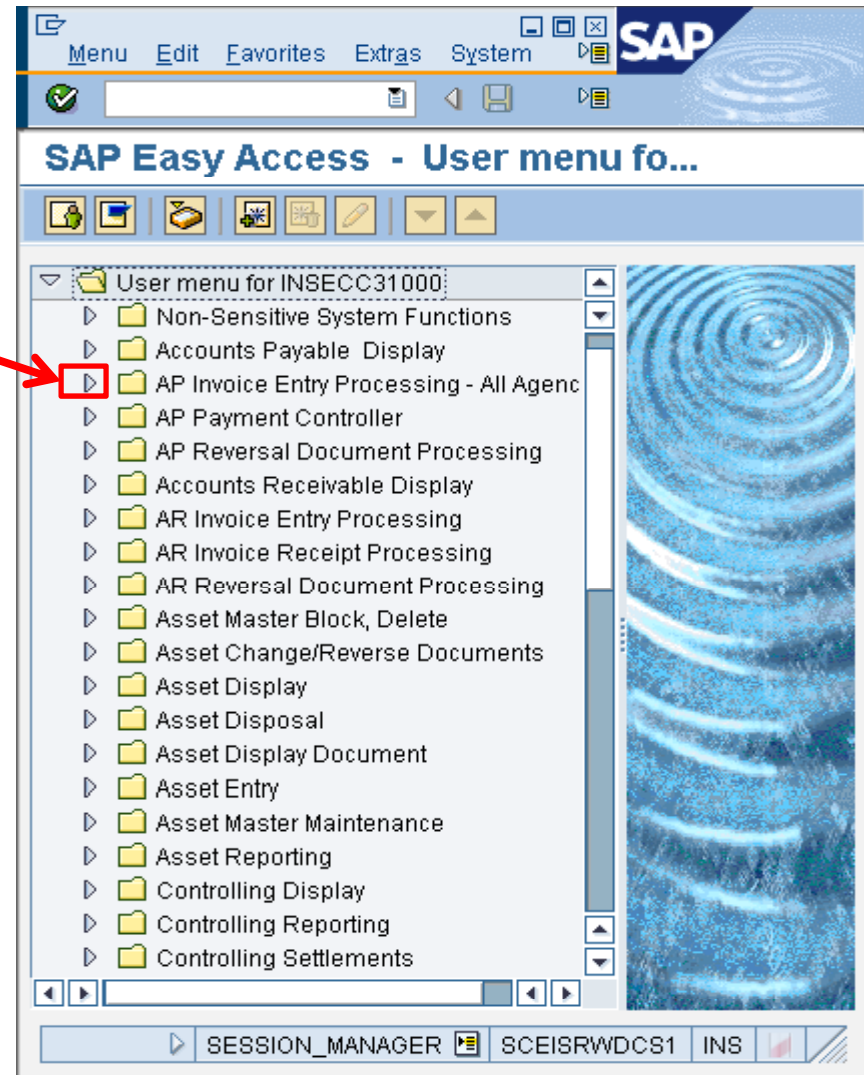
Key Terms and Concepts

- **Transaction Code** is a combination of letters and numbers that identifies a transaction (a business in SAP).
- **User Menu** displays a restricted selection of task-specific functions.
- **SAP Menu** displays all task functions within SAP.



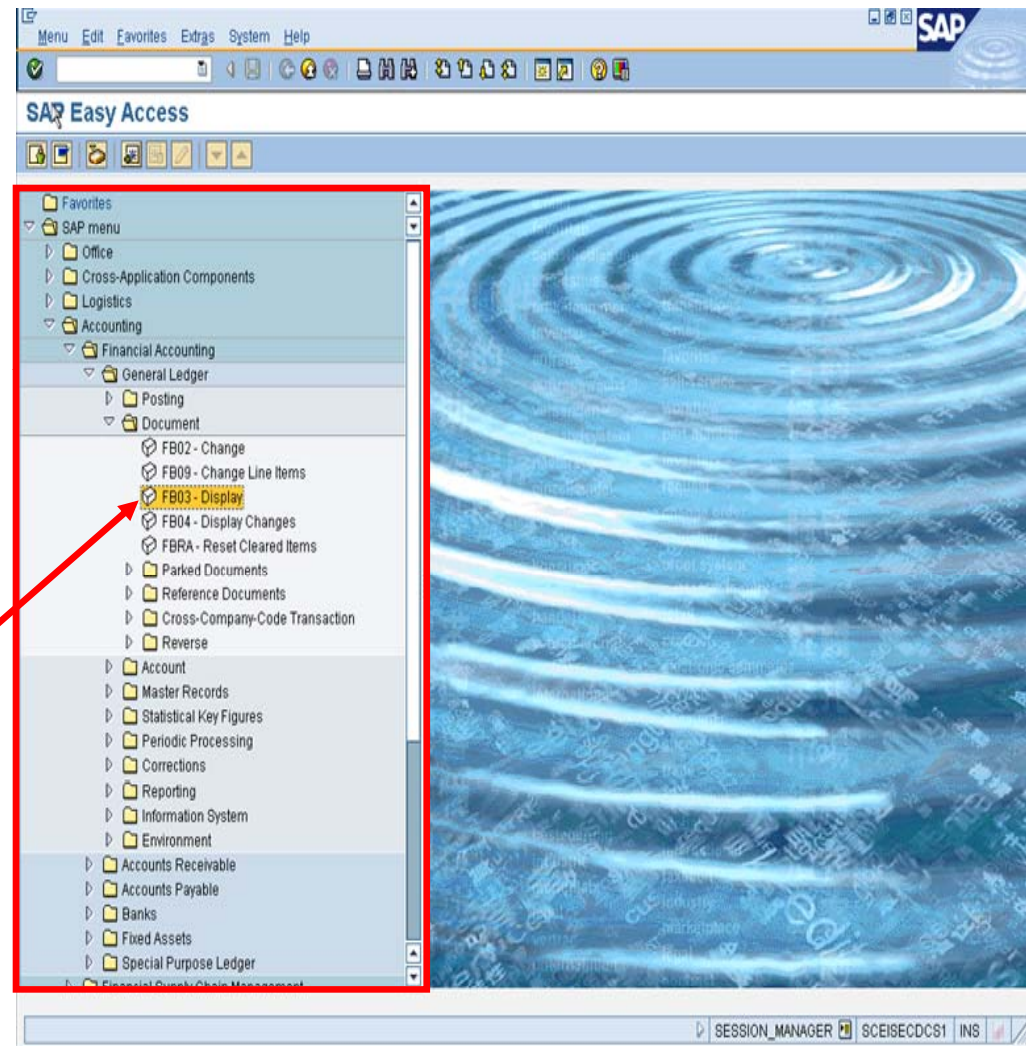
User Menu

- The User Menu appears on the first screen after logon.
- Click on triangles next to folders to expand the folders and view transactions, or to collapse the folders to hide the transactions.
- The User Menu reflects a user's working environment. It can consist of transactions, reports, and Internet addresses.
- The system administrator creates menus for particular groups of users on the basis of roles.
 - If the user's role is re-assigned, the required changes will be made by the system administrator.



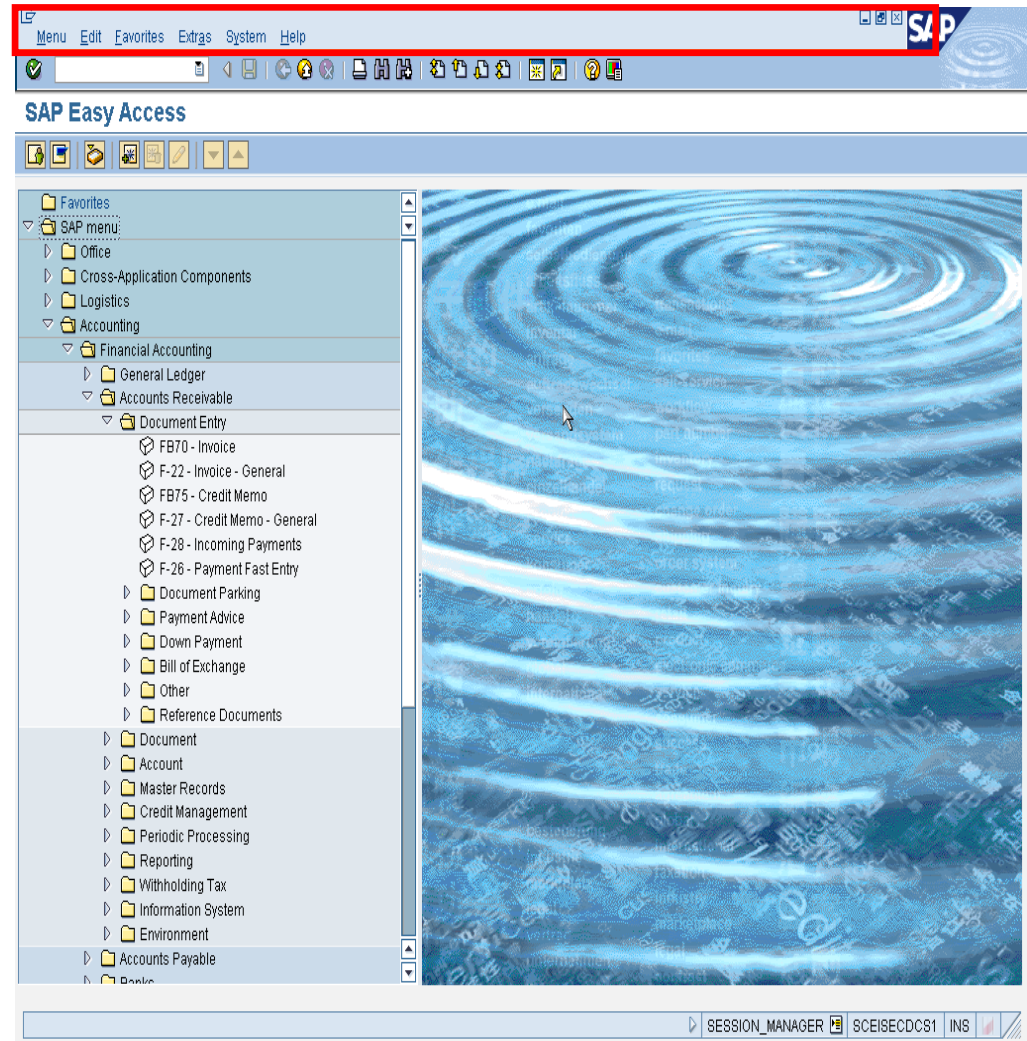
SAP Menu

- The SAP menu lists the transactions or tasks that can be performed in SAP. The transactions are organized in folders and subfolders.
- Clicking on the triangle to the left of the folder name expands the folder.
 - The image shows a transaction code highlighted in yellow
- Clicking the triangle again collapses an open folder.



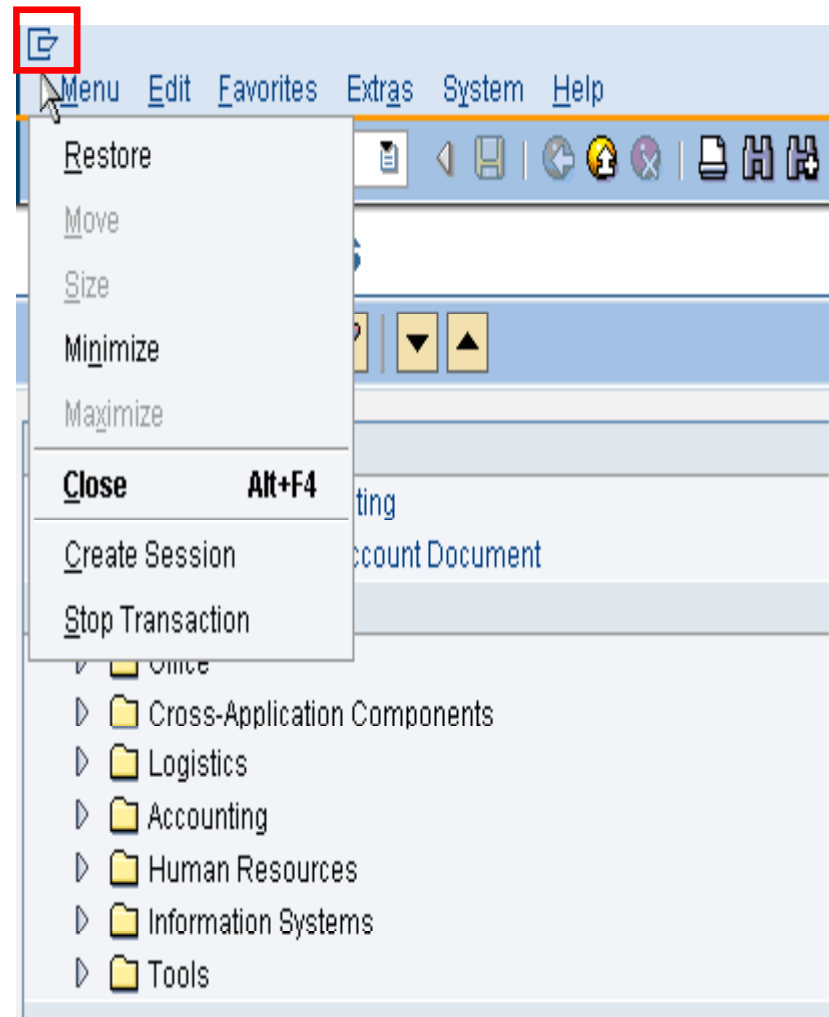
Navigating the Menu Bar

- The SAP menu bar allows users to perform additional functions within the system including logging off, changing some display settings, organizing your favorites, and getting help.




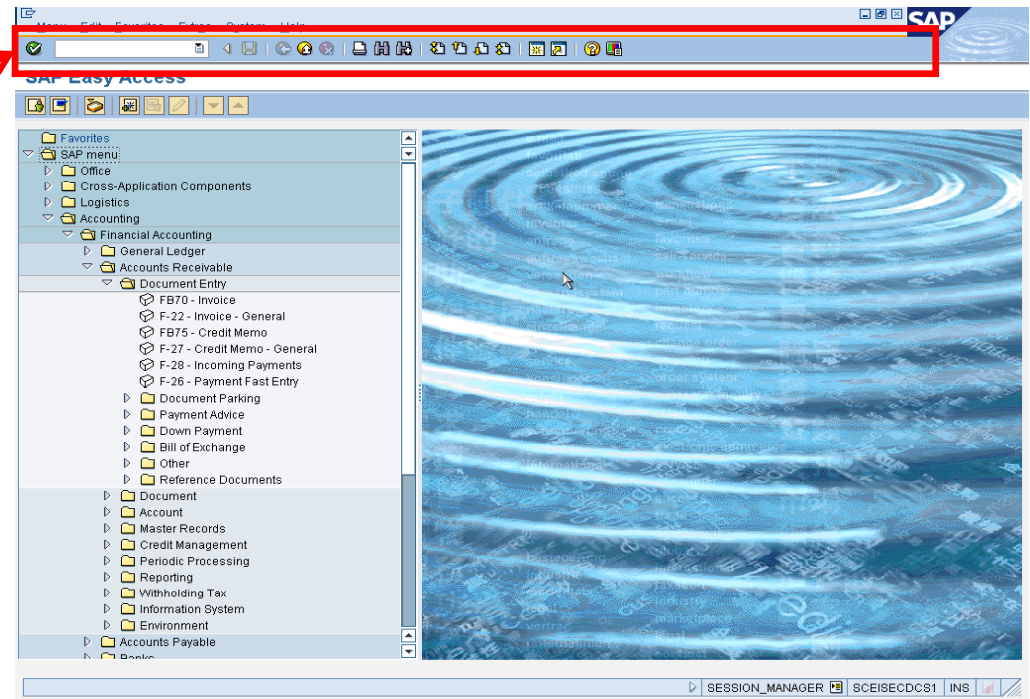
Navigating the Menu Bar (cont.)

















- This SAP icon will display a drop-down menu that will allow the user to select functions such as minimize/ maximize SAP screens, create new sessions, close sessions, and stop a transaction.



Navigating the Toolbar

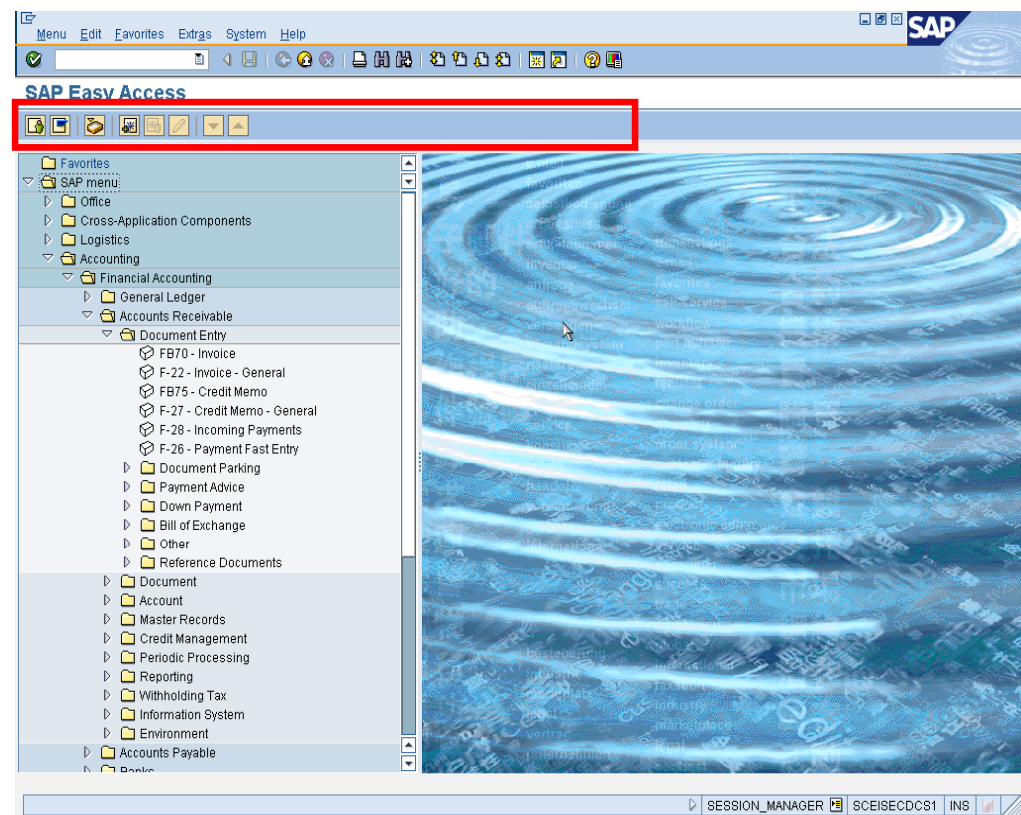
- The standard toolbar, located below the SAP Menu bar, provides shortcuts for executing transactions and navigating within SAP.
- The command field located on the standard toolbar to the right of the **Enter**  button, allows SAP users to start tasks in SAP.



							
Save Button	Enter Button	Back Button	Exit Button	Cancel Button	Print Button	Search or Find Button	Search or Find Next Button
							
Scroll to First Page	Scroll to Last Page	Scroll to Next Page	Scroll to Previous Page	Create Session	Shortcut	Help	Layout Menu

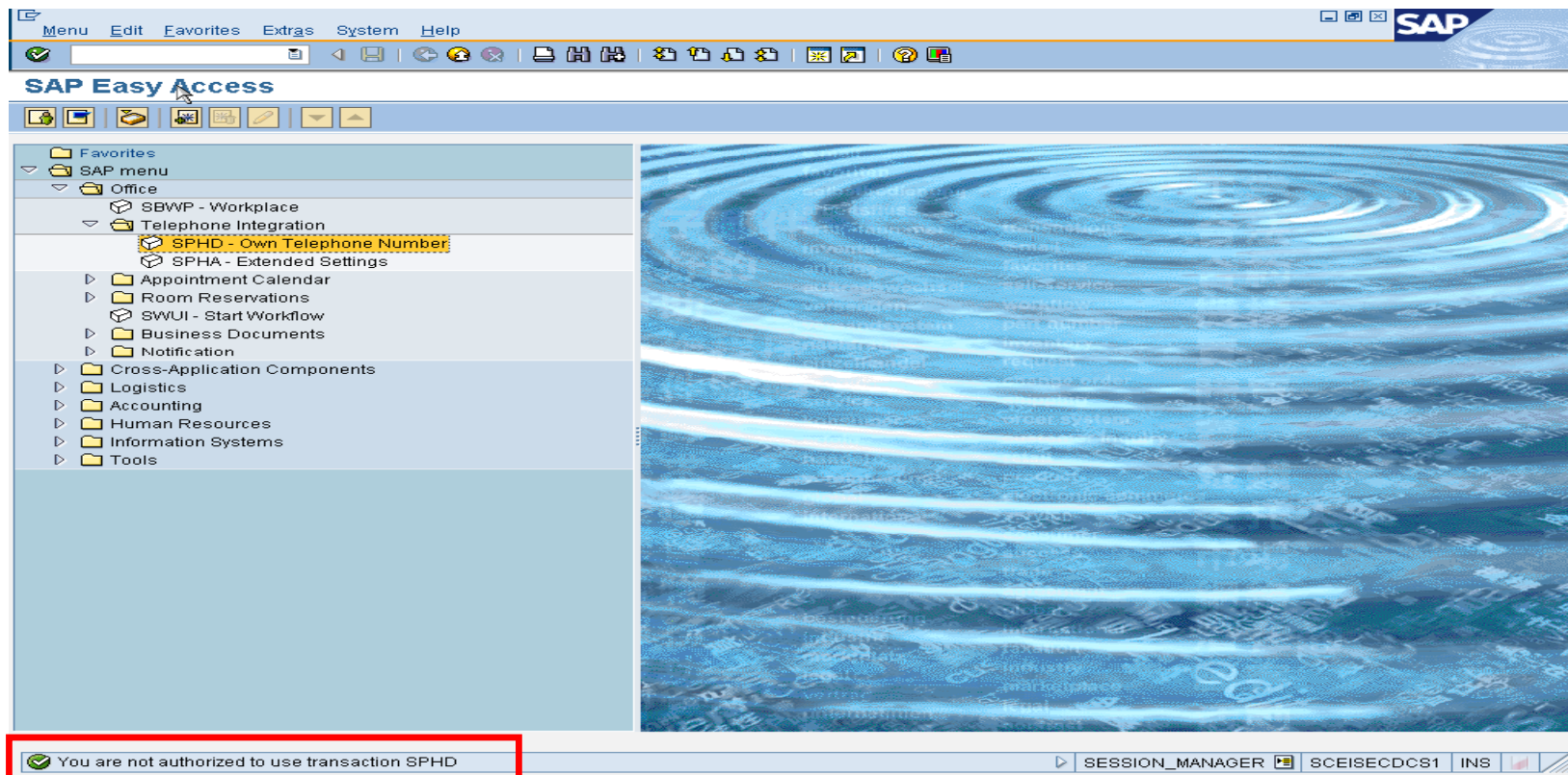
Application Toolbar

- The application toolbar allows SAP users to customize navigation of the system through shortcuts including the Favorites menu.



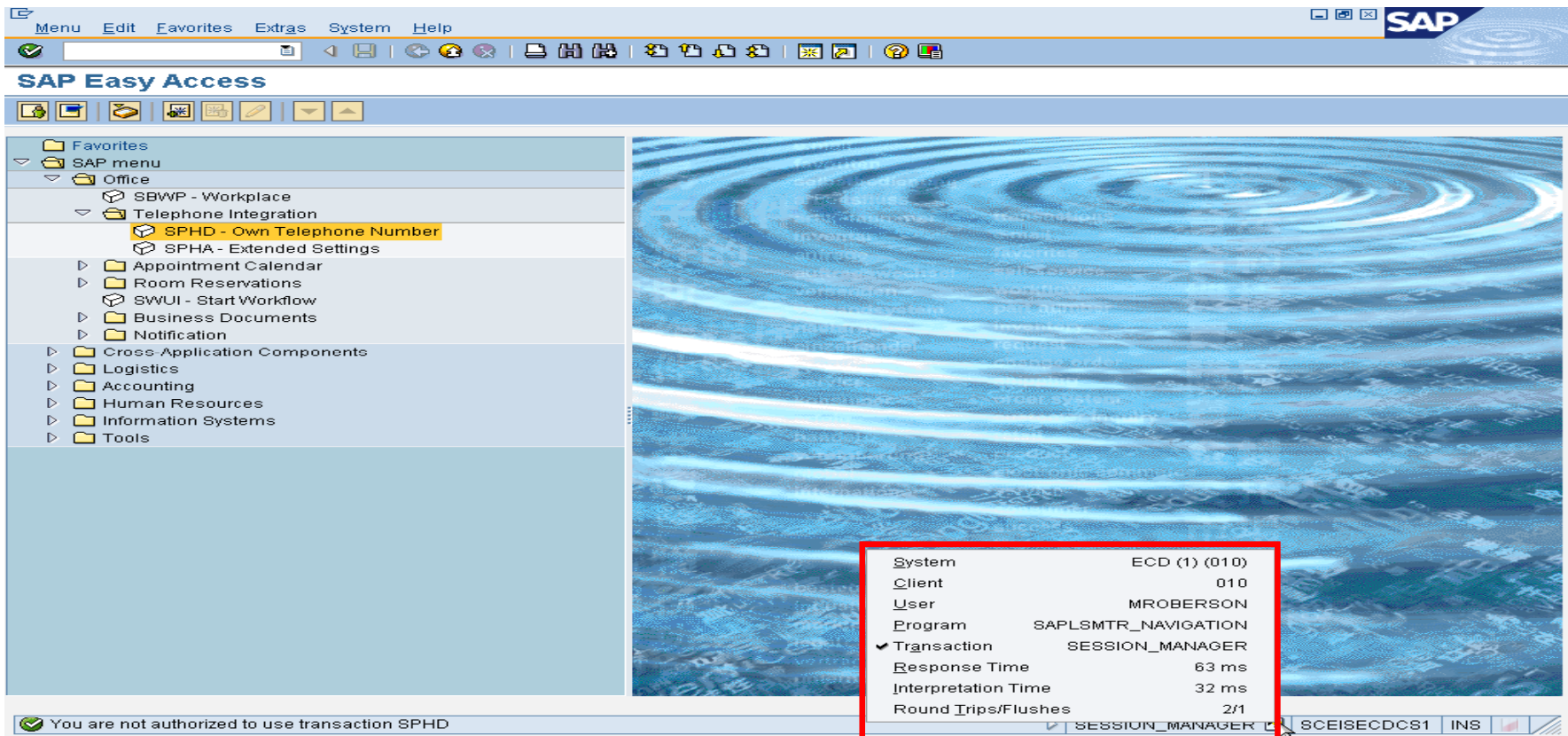
Status Bar

- 🕒 The status bar displays error, information, and session warning messages, such as the one highlighted here.



Status Bar (cont.)

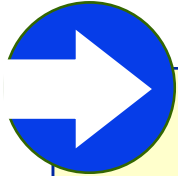
- The status bar also provides general information about the system and the transaction currently open on the screen.



The screenshot displays the SAP Easy Access interface. On the left is a navigation tree with 'SPHD - Own Telephone Number' selected. The main area shows a blue background with a circular ripple pattern. A red-bordered box highlights the status bar information:

System	ECD (1) (010)
Client	010
User	MROBERSON
Program	SAPLSMTR_NAVIGATION
Transaction	SESSION_MANAGER
Response Time	63 ms
Interpretation Time	32 ms
Round Trips/Flushes	2/1

At the bottom left, a message states: 'You are not authorized to use transaction SPHD'. At the bottom right, the status bar shows 'SESSION_MANAGER' and 'SCEISECDCS1 INS'.



- ◆ Access SAP Menu
- ◆ Access User Menu
- ◆ Navigating the Standard toolbar
- ◆ Navigating the Application toolbar
- ◆ Status bar



SAP ECC Favorites

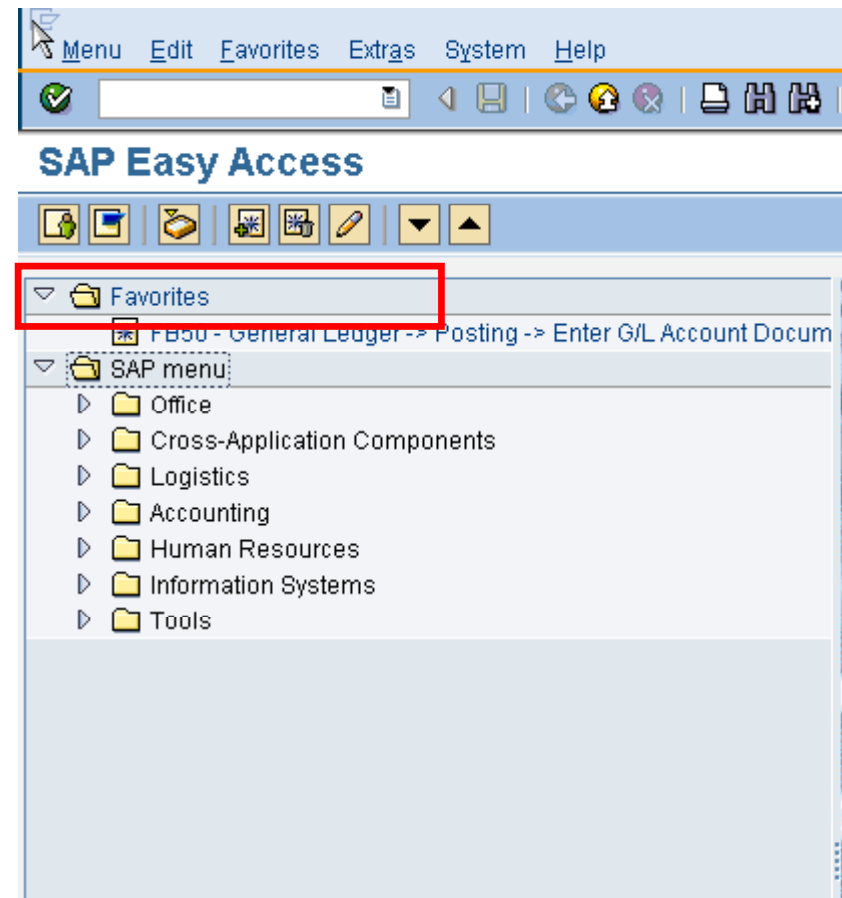
- **Favorites folder** is created to organize frequently used transactions by a particular end-user.
 - When you first start using SAP, your Favorites folder will be empty. As you go through training and begin using SAP, add frequently used transactions to your Favorites folder to access them easily.





Adding Favorites

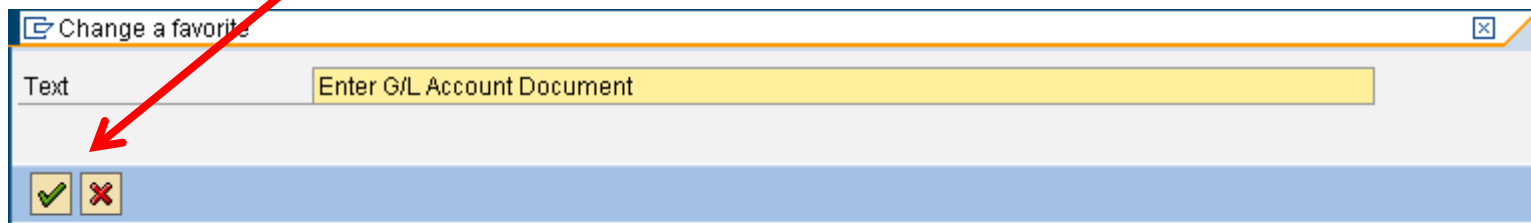
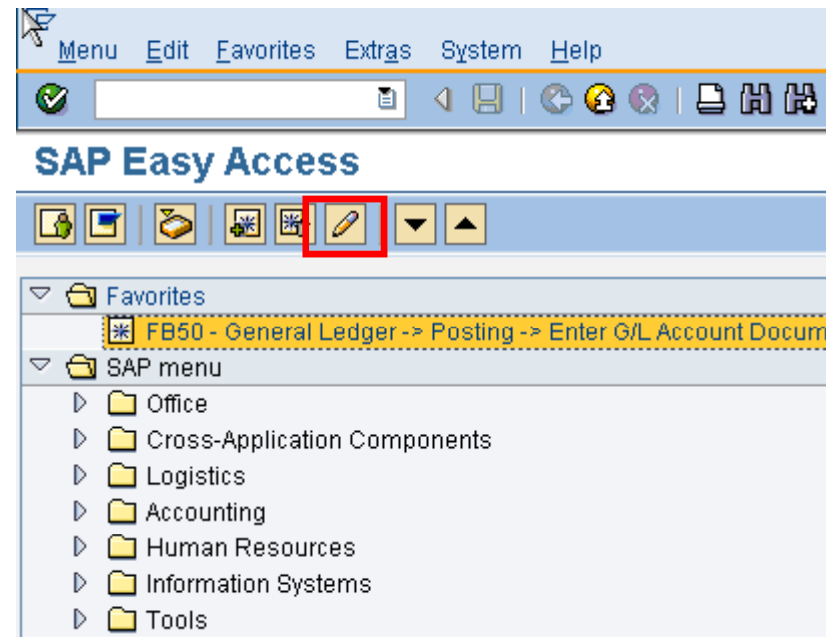
There are four ways to add a transaction to your Favorites folder.

1. Select the transaction to be added to your favorites in the SAP Menu. Go to the menu bar and follow the menu path *Favorites > Add*.
2. Select the transaction to be added to your favorites. Drag-and-drop the transaction directly into your Favorites folder.
3. Select the transaction to be added to your favorites in the SAP Menu. Click the **Create Favorites** button in the application toolbar.
4. Highlight the transaction in the menu path. While transaction is highlighted, right-click and select “add to favorites.”





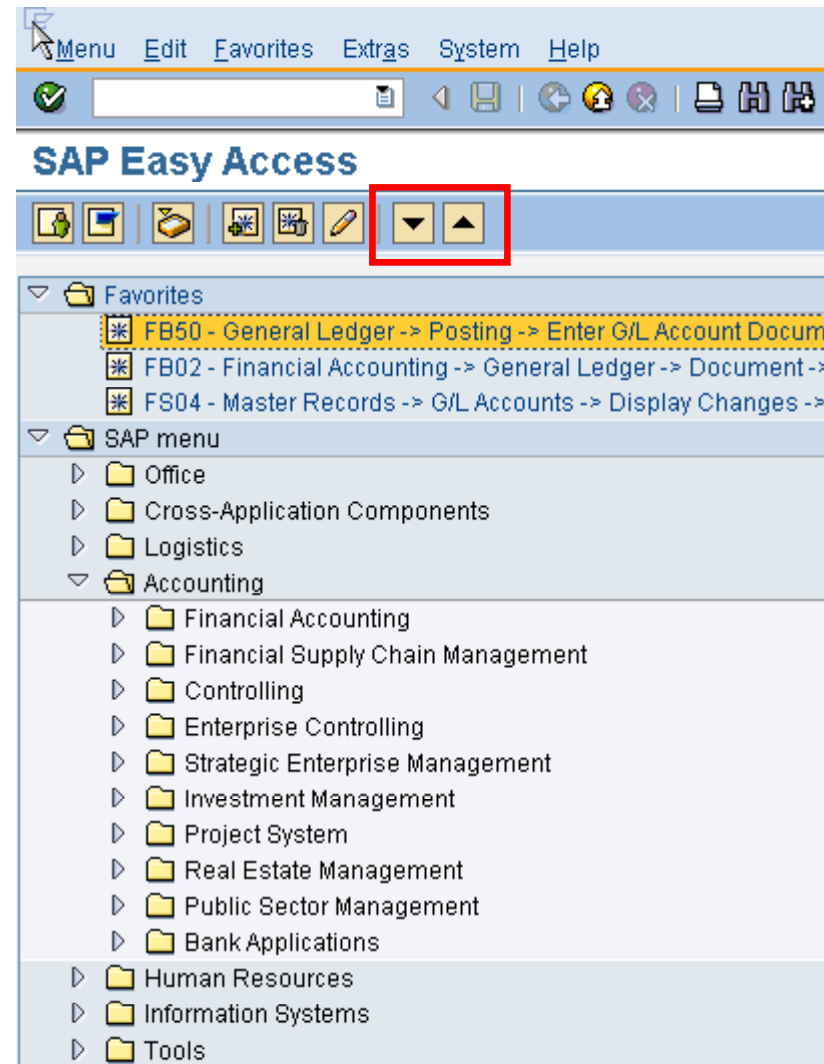
Re-name Favorites

- Follow the steps below to re-name your favorite
 1. Click to select the favorite to be changed.
 2. Click the **Change**  button in the application toolbar.
 3. The **Change a favorite** window is displayed, enter the new name for your favorite and click the **Continue**  button to complete your changes.




Organize Favorites

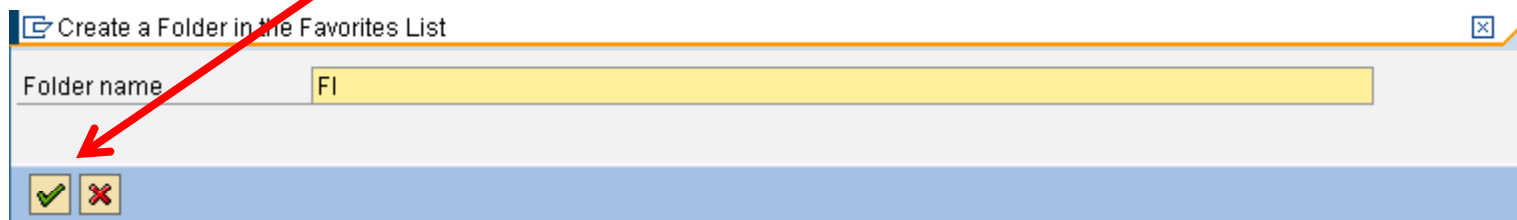
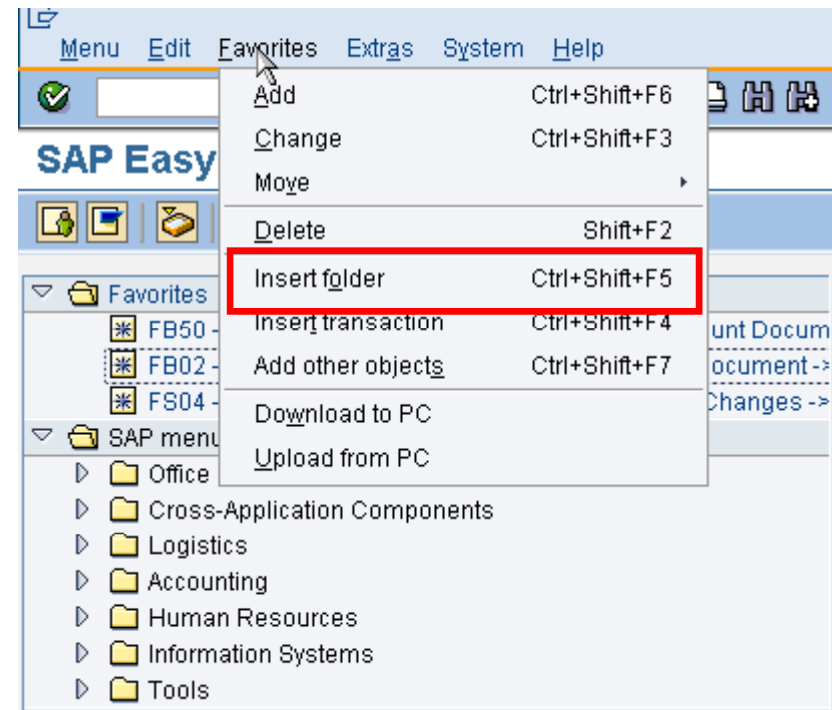
- Organizing your favorites list is one way to personalize the SAP system so it better suits your needs.
- Follow these steps to re-order a favorite in your Favorites folder:
 - Select the favorite to be re-ordered in your Favorites folder.
 - Click the **Move Favorite Up**  or **Move Favorite Down**  button in the application toolbar to change the position of the highlighted favorite in the list.



Create New Folder


🔄 To create a Favorites folder:

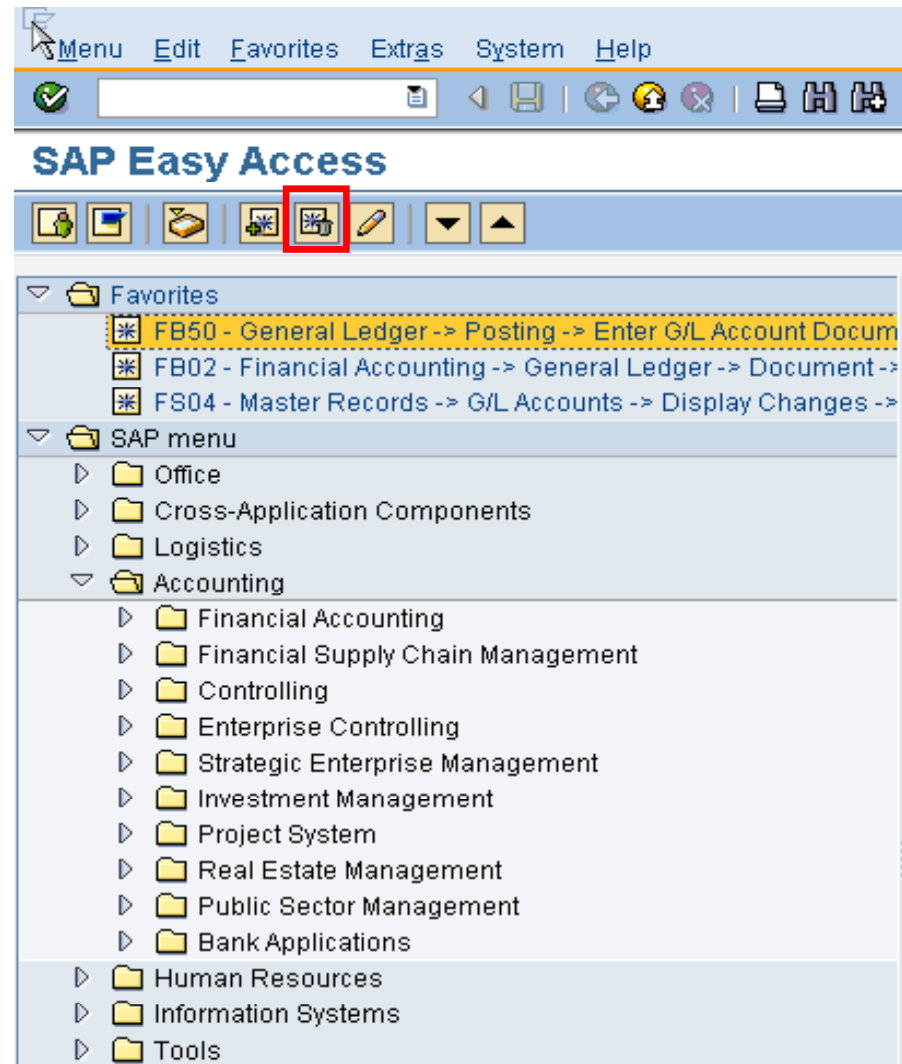
- Follow the menu path *Favorites > Insert folder*
- When prompted, type the folder name and click the **Continue**  button.

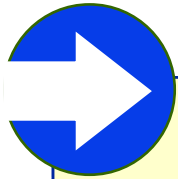


Delete Favorites

Follow these steps to delete a favorite from your Favorites folder:

1. Select the favorite to be deleted from your Favorites folder.
2. Click the **Delete Favorite**  button in the application toolbar to delete the highlighted favorite.
3. Or, follow the menu path *Favorites > Delete* to delete the highlighted favorite.





- ◆ Add a transaction to Favorites folder.
- ◆ Re-name favorite
- ◆ Organize transactions in favorites folder
- ◆ Create a folder in Favorites
- ◆ Delete transaction from favorites



SAP ECC Transactions

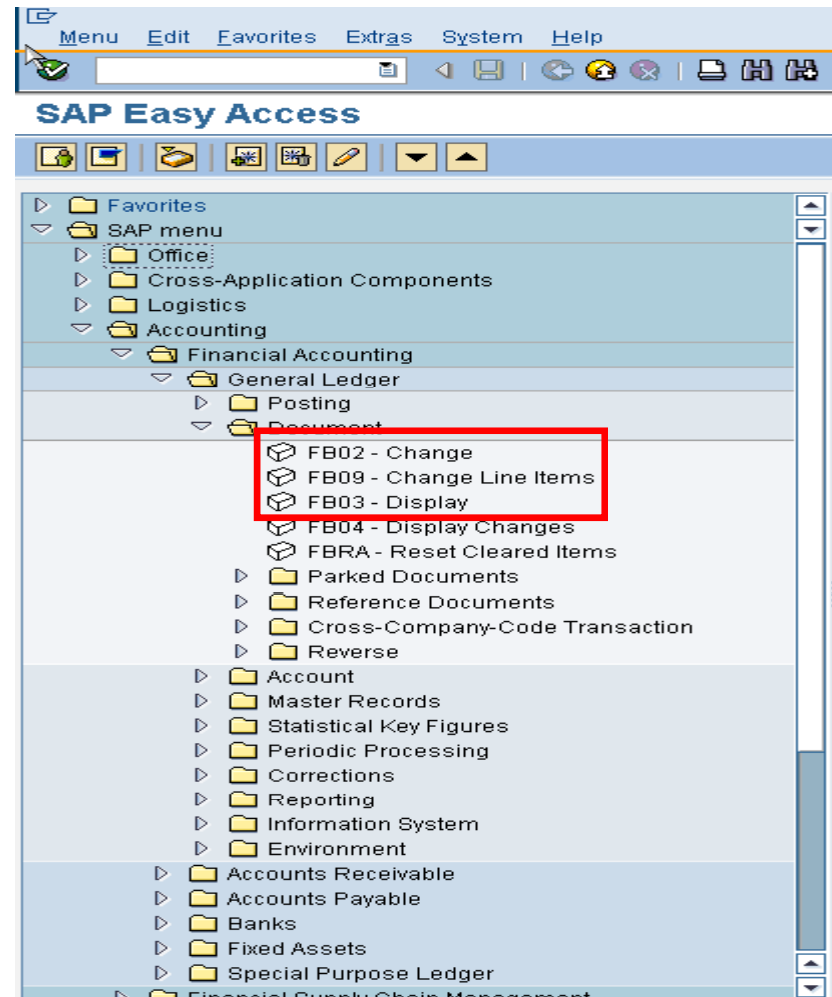
Key Terms and Concepts

- **Technical Name** is the actual transaction code, which is a combination of letters and numbers.
- **History** is a record of transaction codes you have used or values you have entered in fields.
- **Matchcode** allows you to search for values specific to that field. This type of search is not available in all fields.




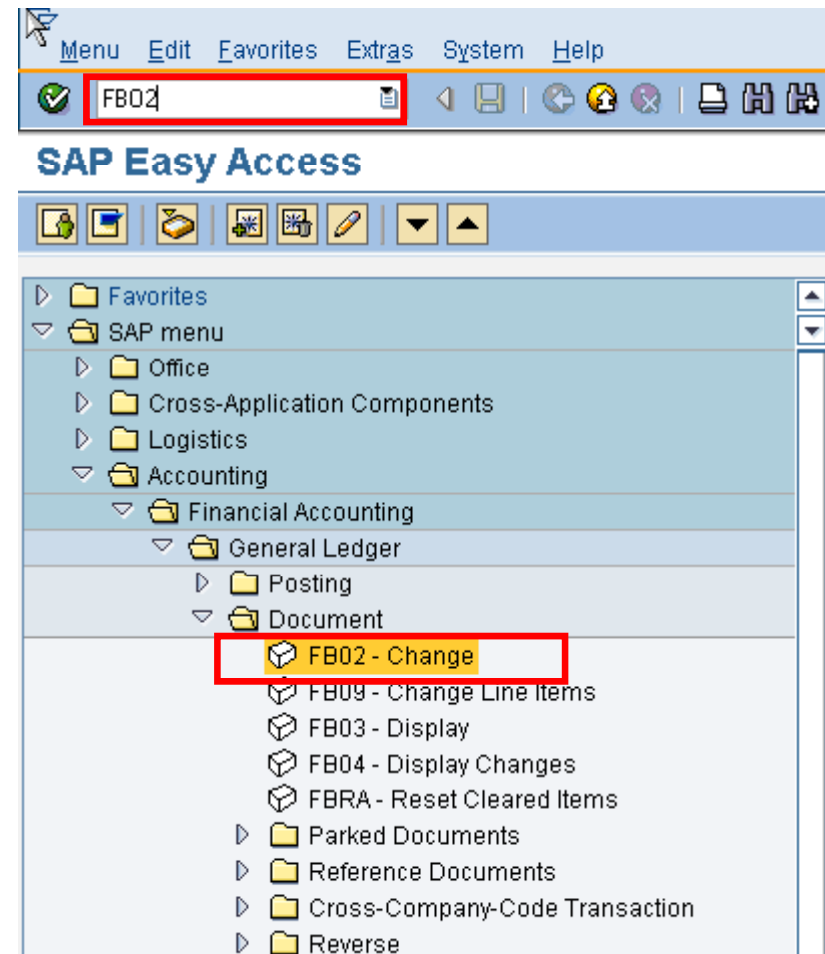
Transaction Overview

- ☉ **Transactions** are a specific task that can be performed in the SAP system.
- ☉ Each transaction has a unique **transaction code** that identifies the transaction in the system.
- ☉ Transactions are grouped into an SAP module and can be found by navigating to the appropriate folder in the SAP Menu or your specific User Menu.





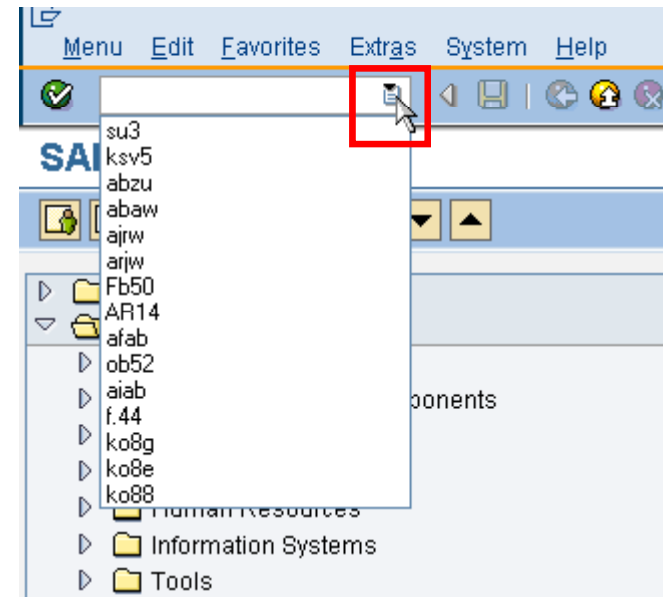
Start a Transaction

- There are two primary ways to start a transaction in SAP:
 1. Navigate to the transaction through the SAP Menu or User Menu path by clicking on the appropriate folders. After locating the transaction in the Menu, start the transaction by double clicking on the transaction code.
 2. If you know the transaction code, type the transaction code directly into the command field. Click the **Enter**  button located to the left of the command field to start the transaction.





Transaction History

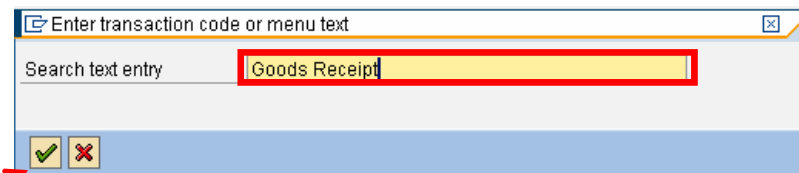
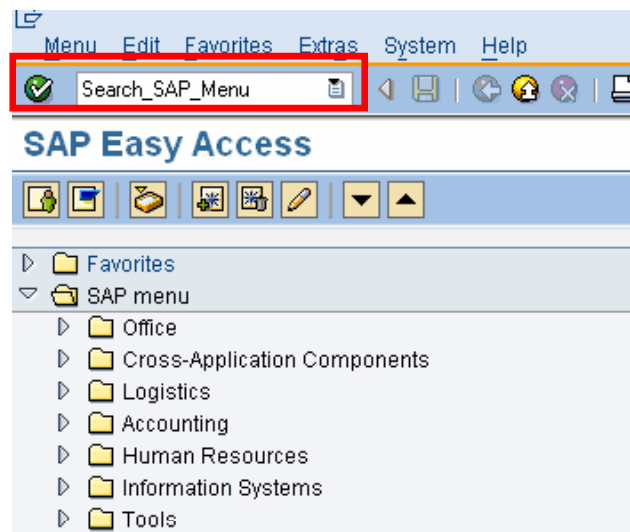
- ① A **History List** displays the transaction codes you previously entered into the Command field in SAP.
- ① To display your **History List** and launch a transaction from the list:
 1. Click on the **Dropdown menu**  button located in the right side of the Command field.
 2. Look at the list of previously used transactions in your history list.
 3. Select the transaction from the list.
 4. Click the **Enter**  button to initiate the transaction.



Search for Transaction Code and Menu Path

- In some cases, you may not remember the transaction code or know where to look for the transaction in the SAP Menu.
- If you know a description of the transaction or task you need to perform, you can search to find the transaction code and menu path.
- **To search for a transaction by description:**

1. Type **Search_SAP_Menu** in the Command field and click the **Enter**  button.
2. When the *Enter transaction code or menu text* window appears, type in the description of the task being performed and click the **Continue**  button.





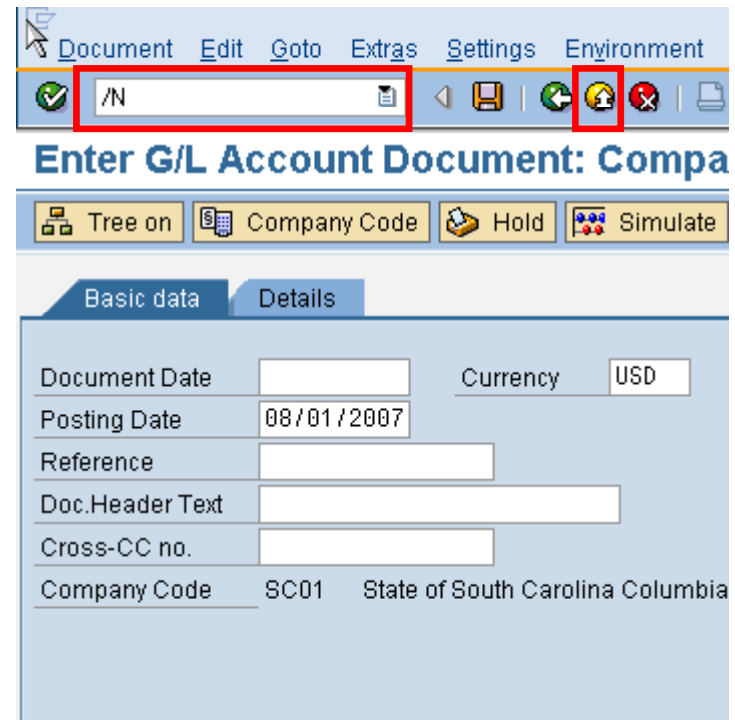
SAP Security Access

- Generally, the SCEIS Security Team provides you with the appropriate access to all of the SAP system transactions you need to perform your job.
- In some cases, when initiating a particular transaction that is not a part of your security profile, you may receive an error message stating that you are not authorized to perform the transaction.
- If an error message is displayed, and access to this transaction is needed, please contact:
 1. Your Manager
 2. The SCEIS Service Desk SCEISHelp@sceis.sc.gov

End a Transaction








The two ways to end a transaction are as follows:

1. Click the **Exit**  button on the standard toolbar until you return to the initial screen.
2. Type **/n** in the Command field and click the **Enter**  button on the standard toolbar to close the transaction.



System Alert Messages


System Alert Messages are displayed in the system Status Bar.

Alert Type	Description	How to Respond	Example
Warning 	Warning alerts indicate that you should check a field entry carefully before proceeding in the transaction.	Acknowledge the warning, check your field entry, and click the Enter  button to bypass the message.	 Check the data for the purchasing value key
Error 	Entering invalid or incomplete information will cause an error message.	The error must be corrected to continue.	 Make an entry in all required fields
Information 	Gives information such as document number or verification that transaction is complete.	No response necessary.	 Material 7000000101 created

Create New Session in SAP

- When working in SAP, it is recommended that you open at least three sessions because:
 - You are in the middle of an SAP transaction and need to search for data to enter into the transaction, but do not want to lose your work in the current transaction.
 - You need to perform two transactions at one time.
 - You are finished entering data for a transaction, but SAP is processing data for the transaction and you need to start a new transaction.
- As many as 6 SAP windows can be open at one time.
- SAP allows you to switch between open SAP screens without losing your work.

Create New Session in SAP (cont.)

- To open a new window in SAP, do the following:
 - Type **/oxxxx** in the Command field (xxxx = the transaction code). Click the **Enter**  button to start another transaction in a new window.

OR

 - Click the Create Session  button.



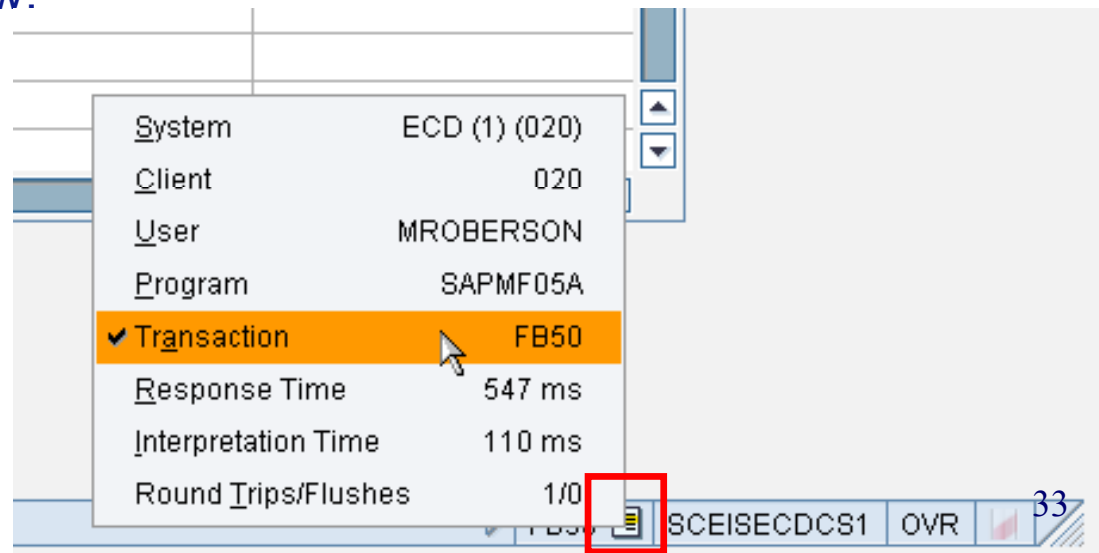
Toggle between SAP Sessions

To switch between windows without losing data in the transactions:

- Select the session from the Windows taskbar; or,
- Hold down the **[Alt]** key and press the **[Tab]** key repeatedly until you reach the appropriate session.

To verify the window you are working in:

- In SAP, click the **Tab Dropdown**  menu button on the status bar.
- The Transaction item in the dropdown list indicates which transaction is open in the SAP window.




Close a Session

🕒 To close a window in SAP, do the following:

- Click the **Close** button in the upper right corner of the screen.



OR

- Click the **Exit**  button in the standard tool bar until session is closed.



SCEIS General Ledger Transactions

Benefits of Using SCEIS for Agency Accounting



- Integrated system
- Consistency among state entities
- One system allows higher level reporting capabilities at the central government level
- Real-time queries and reports
- Double entry accounting system
- Imaging and workflow

Key Changes in Agency Accounting



- All financial and procurement information will be maintained in SCEIS. There will be no need for a separate agency accounting or procurement system.
- Financial or accounting staff will have information available to them in SCEIS that has previously required hours to track or obtain.
- Agency staff with financial or accounting responsibilities will need to be familiar with accounting terminology and concepts.

Key Terms and Concepts

- Transaction/Document: An accounting event entered in the accounting records of a business. It can be an external transaction-that is, one with an out-sider, such as recording a payment to a vendor. It can also refer to an internal transaction such as making a correction of an expenditure or revenue entry (ex. journal entry or adjusting entry)



Key Terms and Concepts

- Transaction Code: A combination of letters and numbers that identifies a transaction in SAP.
- Journal Entry: An entry made in a journal, generally to correct account balances or transactions. A journal entry will contain the date, the account name and amount to be debited, and the account name and amount to be credited. Each journal entry must have the dollars of debits equal to the dollars of credits.



Display Documents & GL Accounts

- SCEIS uses transaction codes to perform accounting transactions, display account information, or look up documents.



- Transaction codes are made up of letters and numbers.

FB03
MIRO
F-04
FAGLL03
ME2L
S_PLN_16000269
GMIDCPOST
AR01
F-90
FMRP_RW_BUDGET
ZIDTREC
FMMEASURED
FBL5N
SBWP

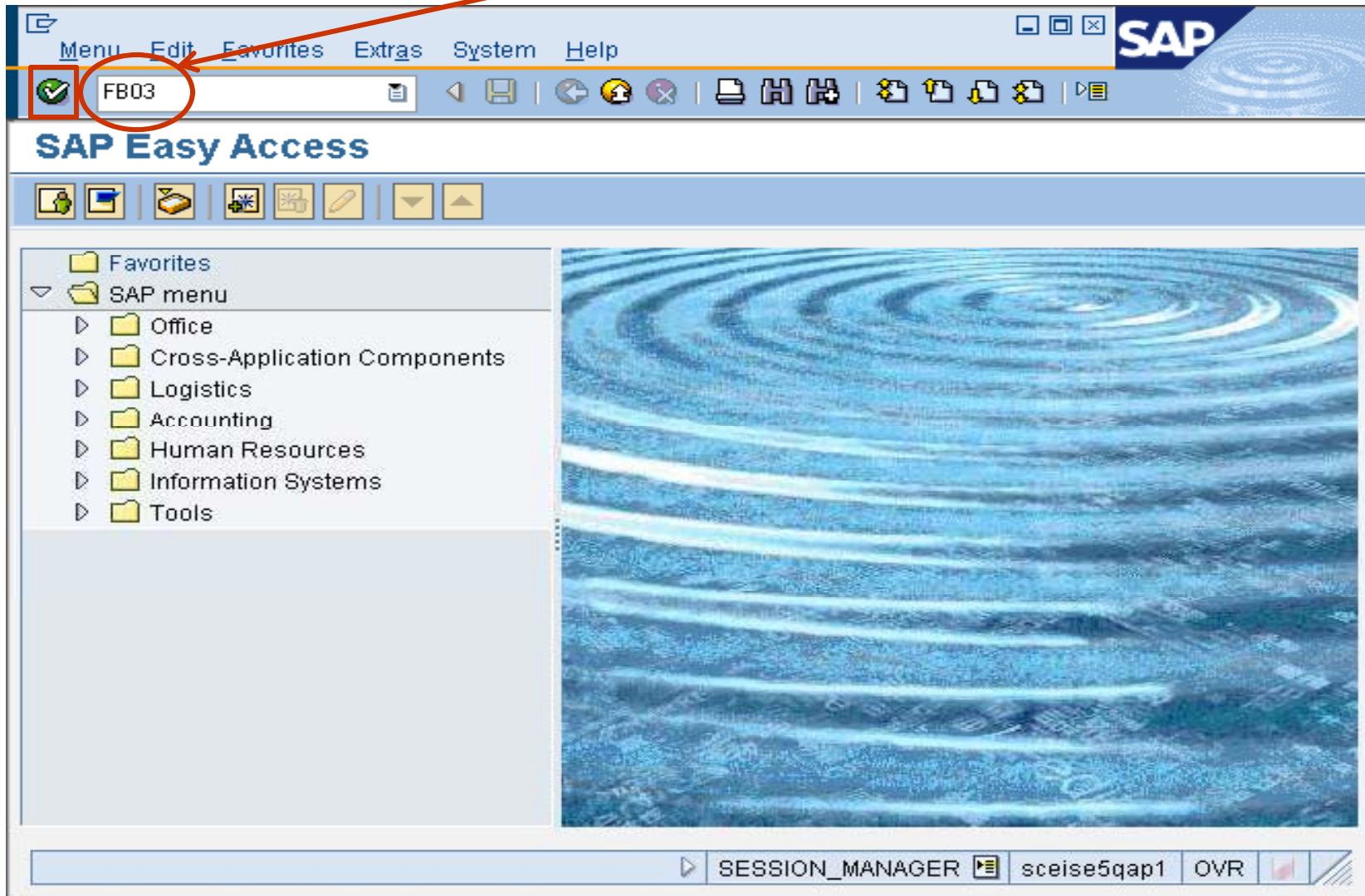
Display Documents & GL Accounts (con't)

- The transaction code to display a document is FB03.
- Transaction codes can be either input in the menu bar or found by following a menu path in the Easy Access screen.



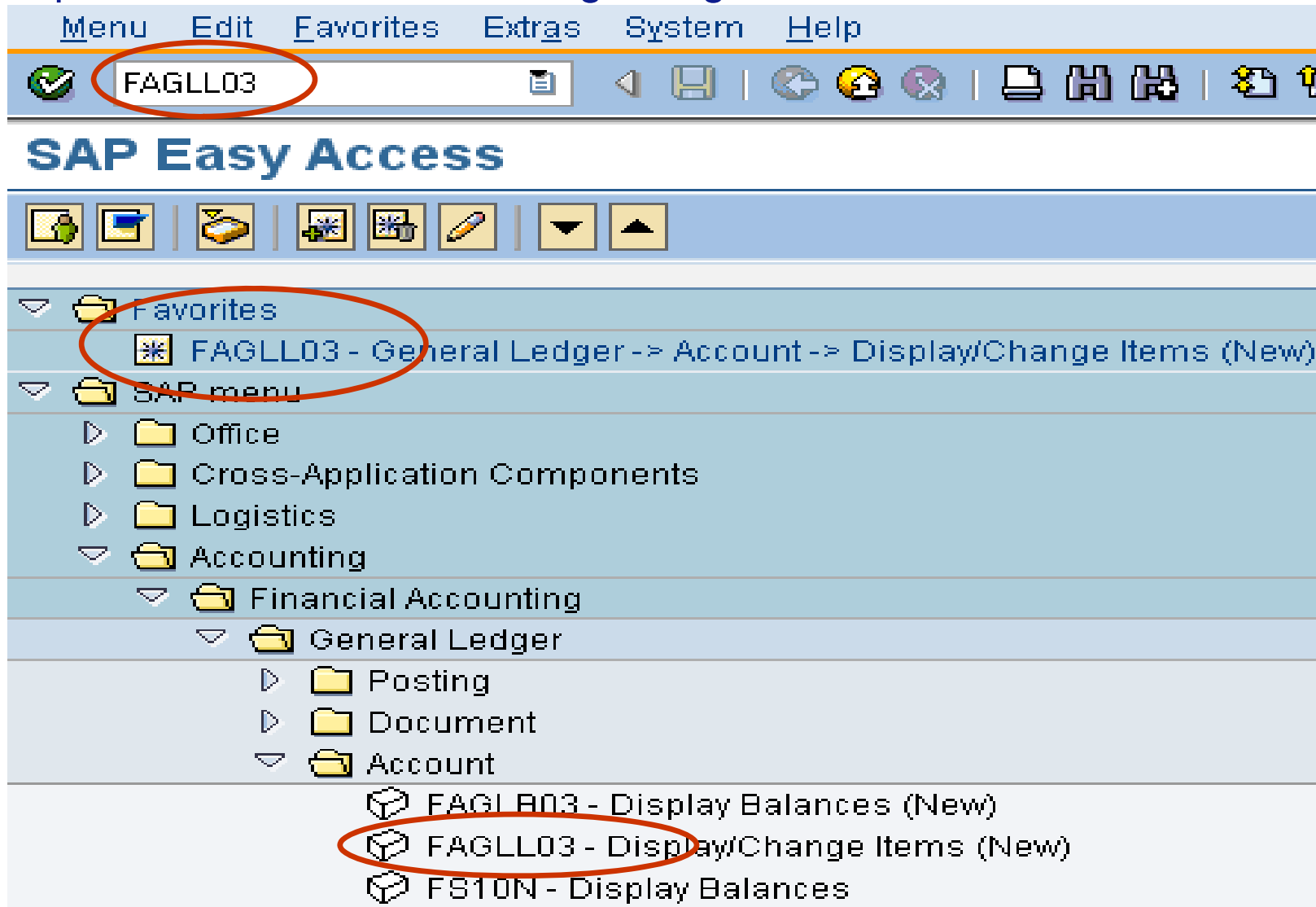
Display Documents & GL Accounts (con't)

Enter **FB03** in the menu box, then click the green check mark.

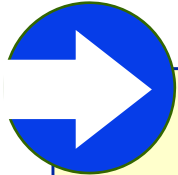


Display Documents & GL Accounts (con't)

Reports can be accessed using Navigation or Transaction Codes.



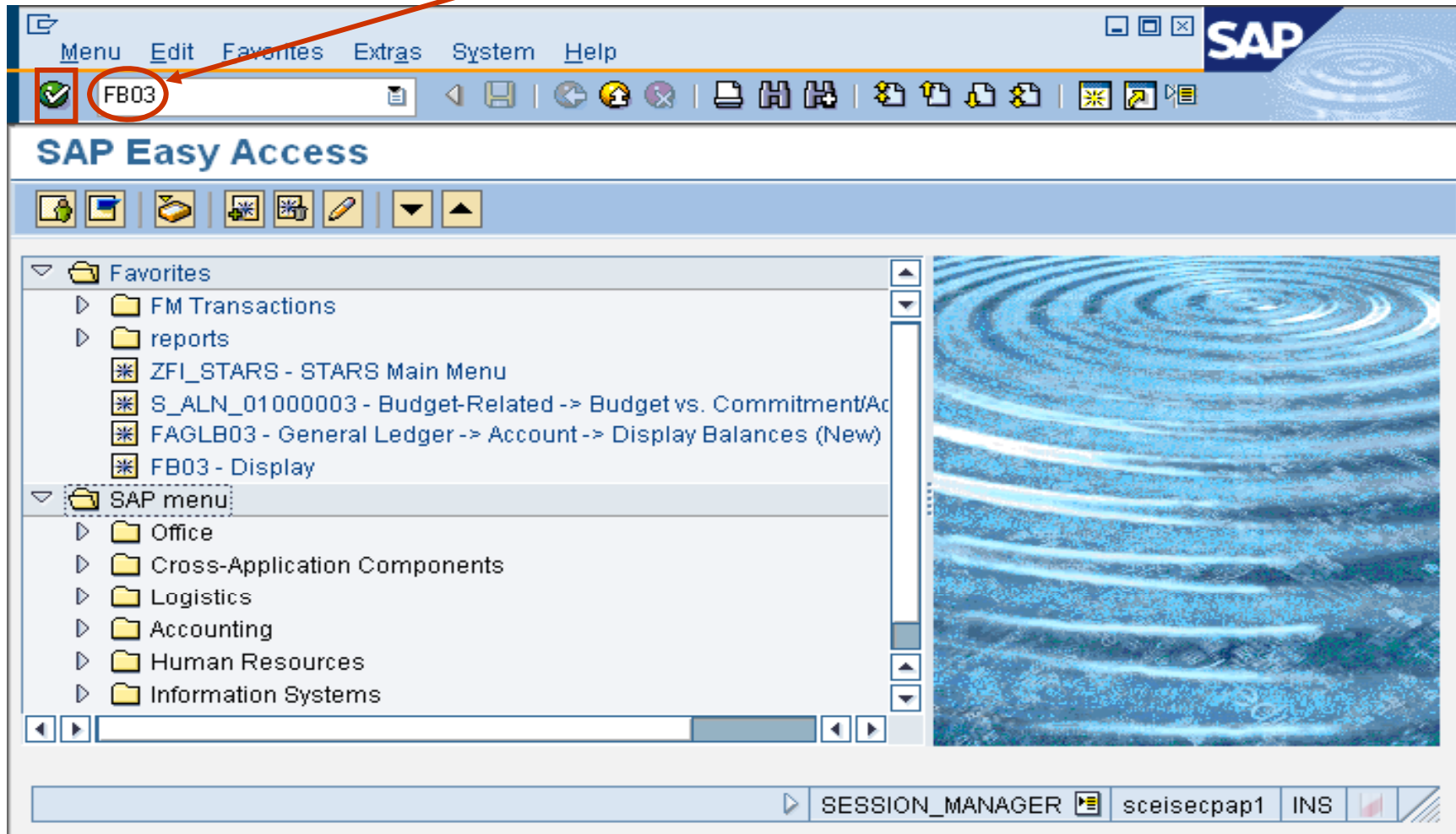
The screenshot shows the SAP Easy Access interface. At the top, there is a menu bar with 'Menu', 'Edit', 'Favorites', 'Extras', 'System', and 'Help'. Below the menu bar is a toolbar with various icons. The main area displays a navigation tree. The 'Favorites' folder is expanded, and the item 'FAGLL03 - General Ledger -> Account -> Display/Change Items (New)' is highlighted. Below this, the 'SAP menu' is expanded, showing a hierarchy of folders: 'Office', 'Cross-Application Components', 'Logistics', 'Accounting', 'Financial Accounting', 'General Ledger', 'Posting', 'Document', and 'Account'. The 'Account' folder is expanded, showing three items: 'FAGL B03 - Display Balances (New)', 'FAGLL03 - Display/Change Items (New)', and 'FS10N - Display Balances'. The 'FAGLL03 - Display/Change Items (New)' item is highlighted.



- ◆ Display a document FB03
- ◆ Display a document's general ledger
account information FB03

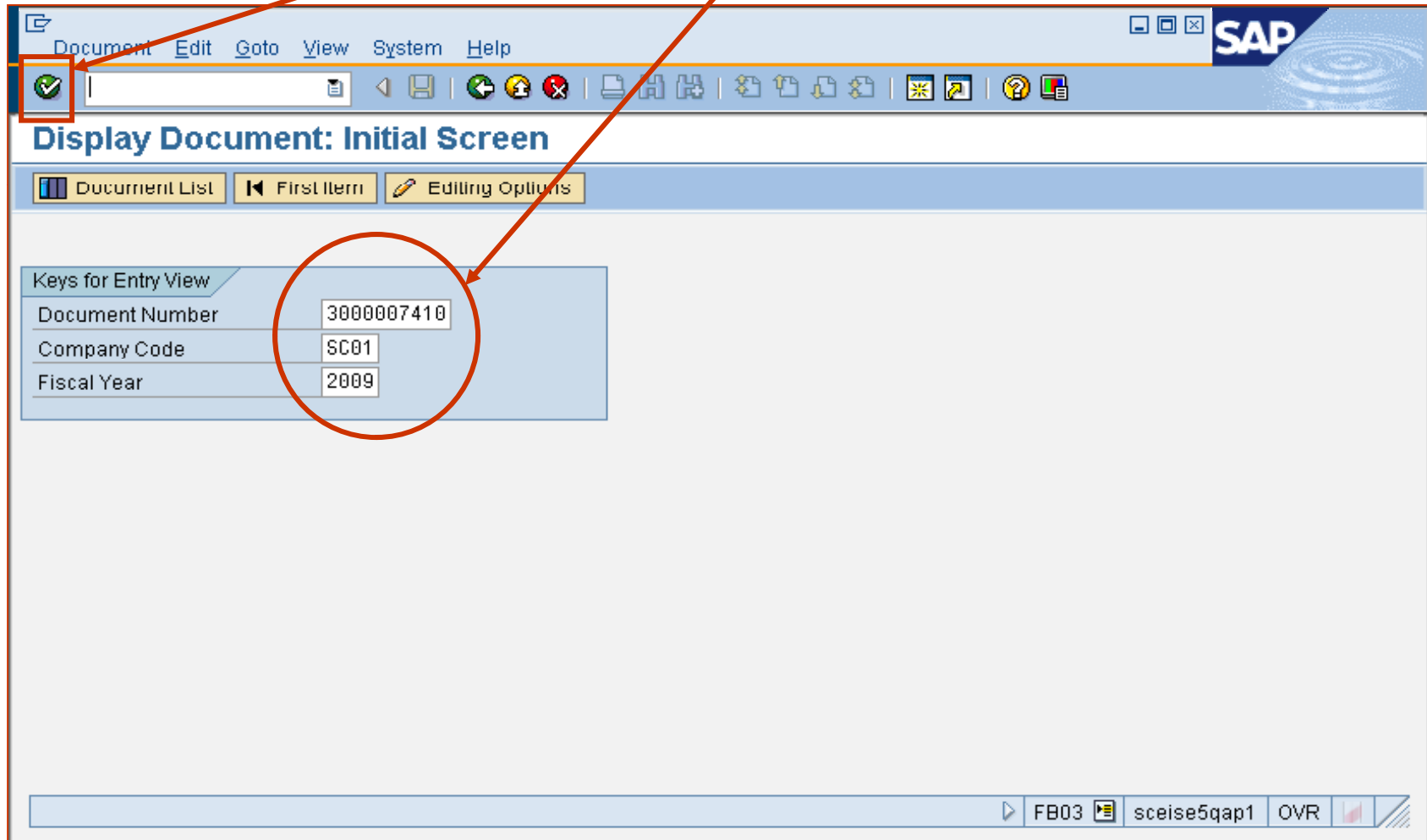
Display a Document Exercise

Enter **FB03** in the menu box, then click the green check mark.



Display a Document Exercise (con't)

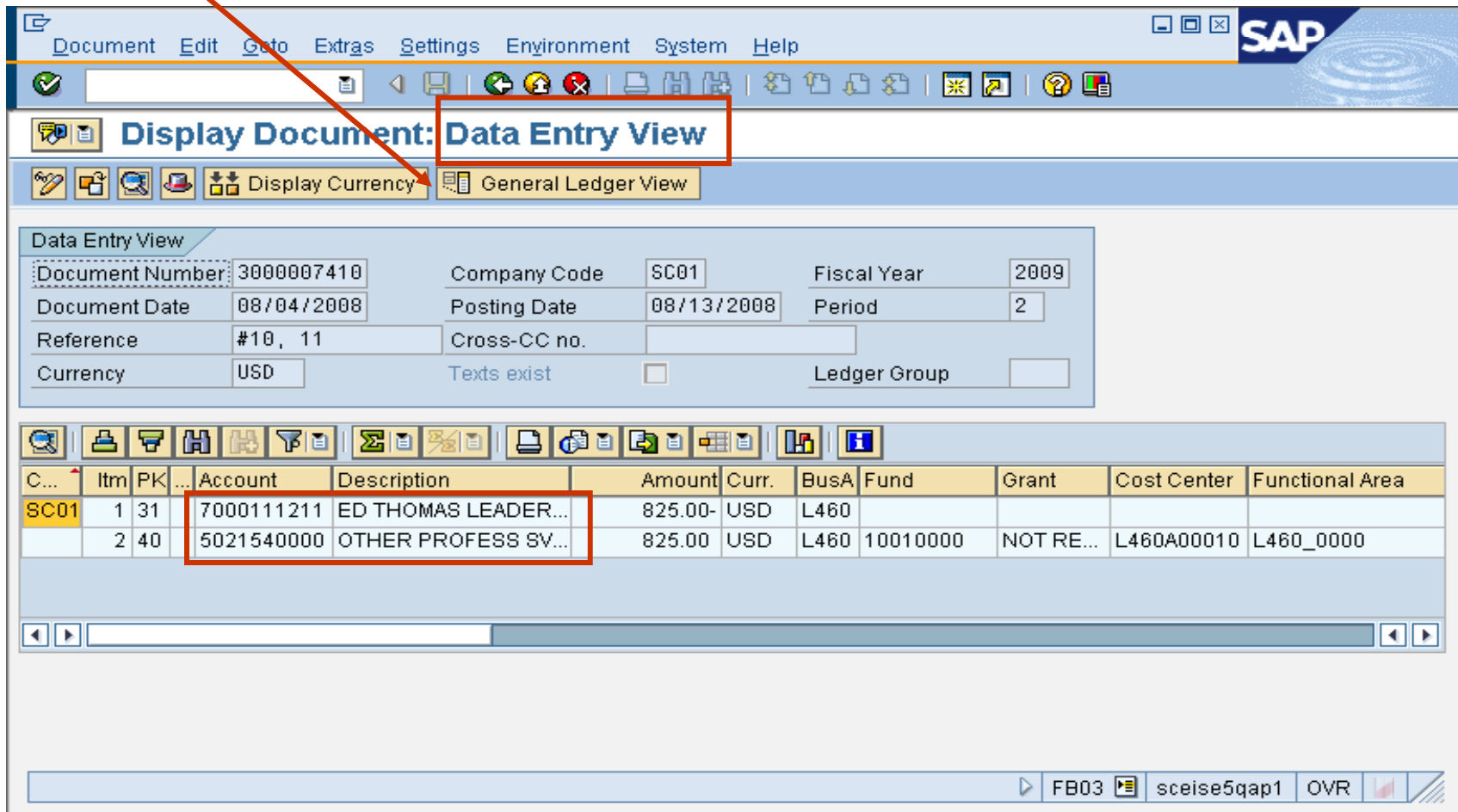
Enter *Doc #* 3000007410, *Co Code* SC01, and *FY* 2009, then click the green check mark.



The screenshot shows the SAP 'Display Document: Initial Screen' interface. At the top, there is a menu bar with 'Document', 'Edit', 'Goto', 'View', 'System', and 'Help'. Below the menu bar is a toolbar with various icons, including a green checkmark icon which is highlighted with a red box. The main area of the screen is titled 'Display Document: Initial Screen' and contains several buttons: 'Document List', 'First Item', and 'Editing Options'. Below these buttons is a section titled 'Keys for Entry View' which contains three input fields: 'Document Number' with the value '3000007410', 'Company Code' with the value 'SC01', and 'Fiscal Year' with the value '2009'. This section is circled in red. At the bottom of the screen, there is a status bar with the text 'FB03 sceise5qap1 OVR'.

Display a Document Exercise (con't)

Note: This is the Data Entry View. Now click the *General Ledger View* button.



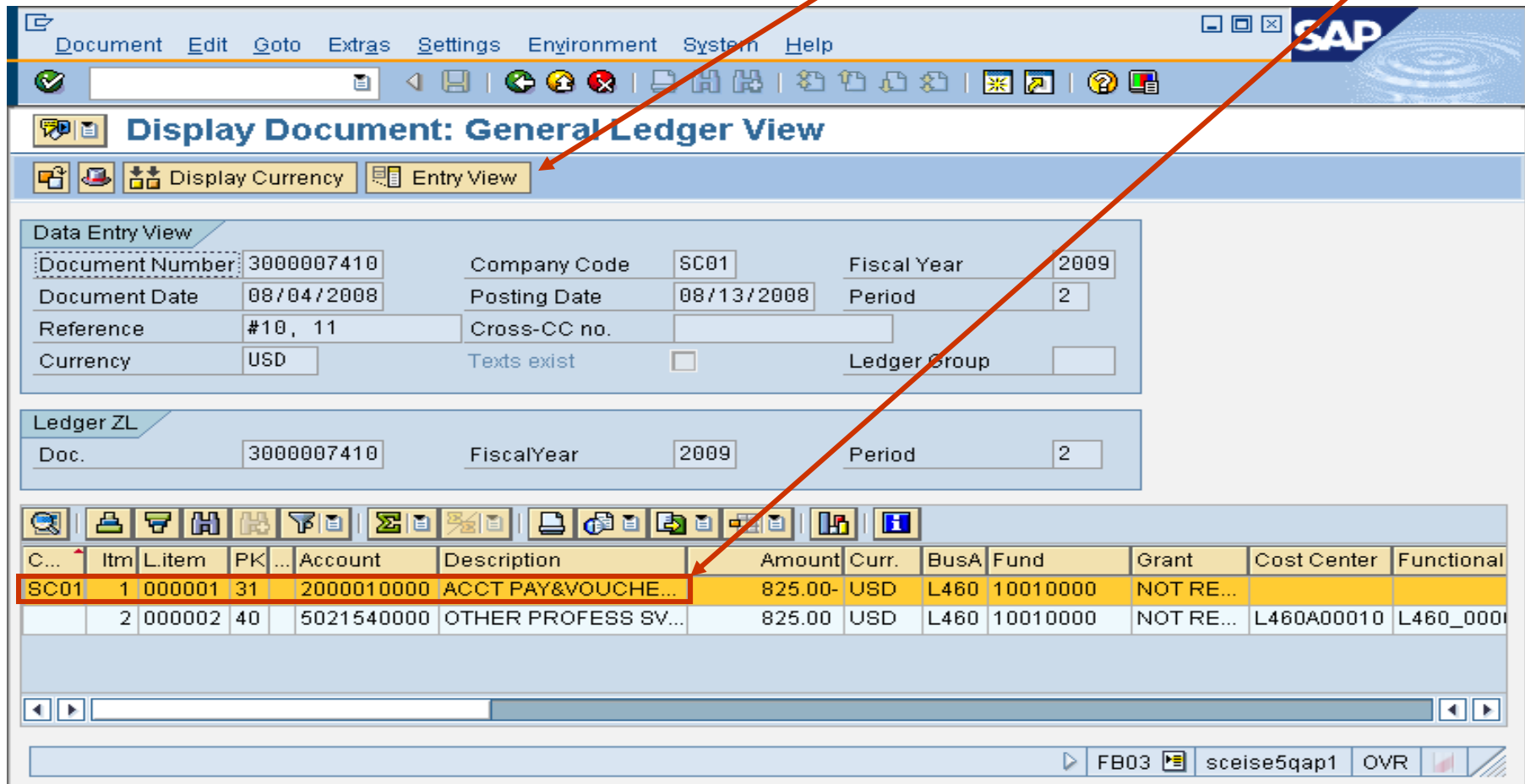
The screenshot shows the SAP 'Display Document: Data Entry View' window. A red box highlights the 'General Ledger View' button in the top toolbar, with a red arrow pointing to it from the text above. The window displays document details and a table of line items.

Document Number		Company Code	Fiscal Year
3000007410		SC01	2009
Document Date		Posting Date	Period
08/04/2008		08/13/2008	2
Reference	Cross-CC no.		Ledger Group
#10, 11			
Currency	Texts exist		
USD	<input type="checkbox"/>		

C...	Itm	PK	Account	Description	Amount	Curr.	BusA	Fund	Grant	Cost Center	Functional Area
SC01	1	31	7000111211	ED THOMAS LEADER...	825.00-	USD	L460				
	2	40	5021540000	OTHER PROFESS SV...	825.00	USD	L460	10010000	NOT RE...	L460A00010	L460_0000

Display a Document Exercise (con't)

What changed? The vendor entry shows in the General Ledger view as AP. Go back to Entry View by clicking the *Entry View* button.



Display Document: General Ledger View

Display Currency | **Entry View**

Data Entry View

Document Number	3000007410	Company Code	SC01	Fiscal Year	2009
Document Date	08/04/2008	Posting Date	08/13/2008	Period	2
Reference	#10, 11	Cross-CC no.		Ledger Group	
Currency	USD	Texts exist	<input type="checkbox"/>		

Ledger ZL

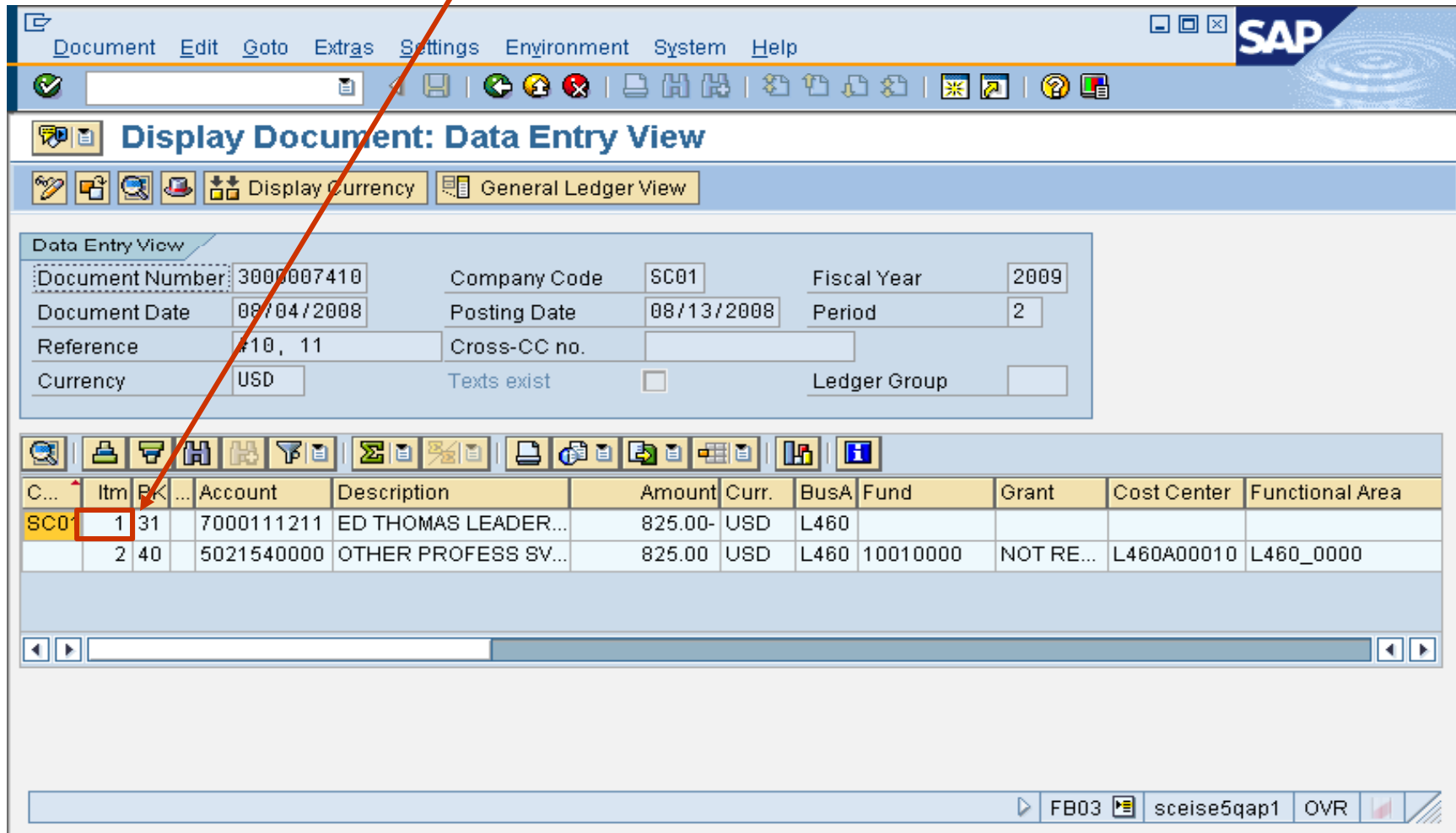
Doc.	3000007410	FiscalYear	2009	Period	2
------	------------	------------	------	--------	---

C...	Itm	L.item	PK	Account	Description	Amount	Curr.	BusA	Fund	Grant	Cost Center	Functional
SC01	1	000001	31	2000010000	ACCT PAY&VOUCHE...	825.00-	USD	L460	10010000	NOT RE...		
	2	000002	40	5021540000	OTHER PROFESS SV...	825.00	USD	L460	10010000	NOT RE...	L460A00010	L460_000

FB03 | sceise5qap1 | OVR

Display a Document Exercise (con't)

Double-click on line 1 in the bottom part of the screen.



The screenshot shows the SAP 'Display Document: Data Entry View' interface. At the top, there is a menu bar with options: Document, Edit, Goto, Extras, Settings, Environment, System, and Help. Below the menu is a toolbar with various icons. The main area is titled 'Display Document: Data Entry View' and contains a 'Data Entry View' section with the following fields:

Document Number	3000007410	Company Code	SC01	Fiscal Year	2009
Document Date	08/04/2008	Posting Date	08/13/2008	Period	2
Reference	#10, 11	Cross-CC no.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

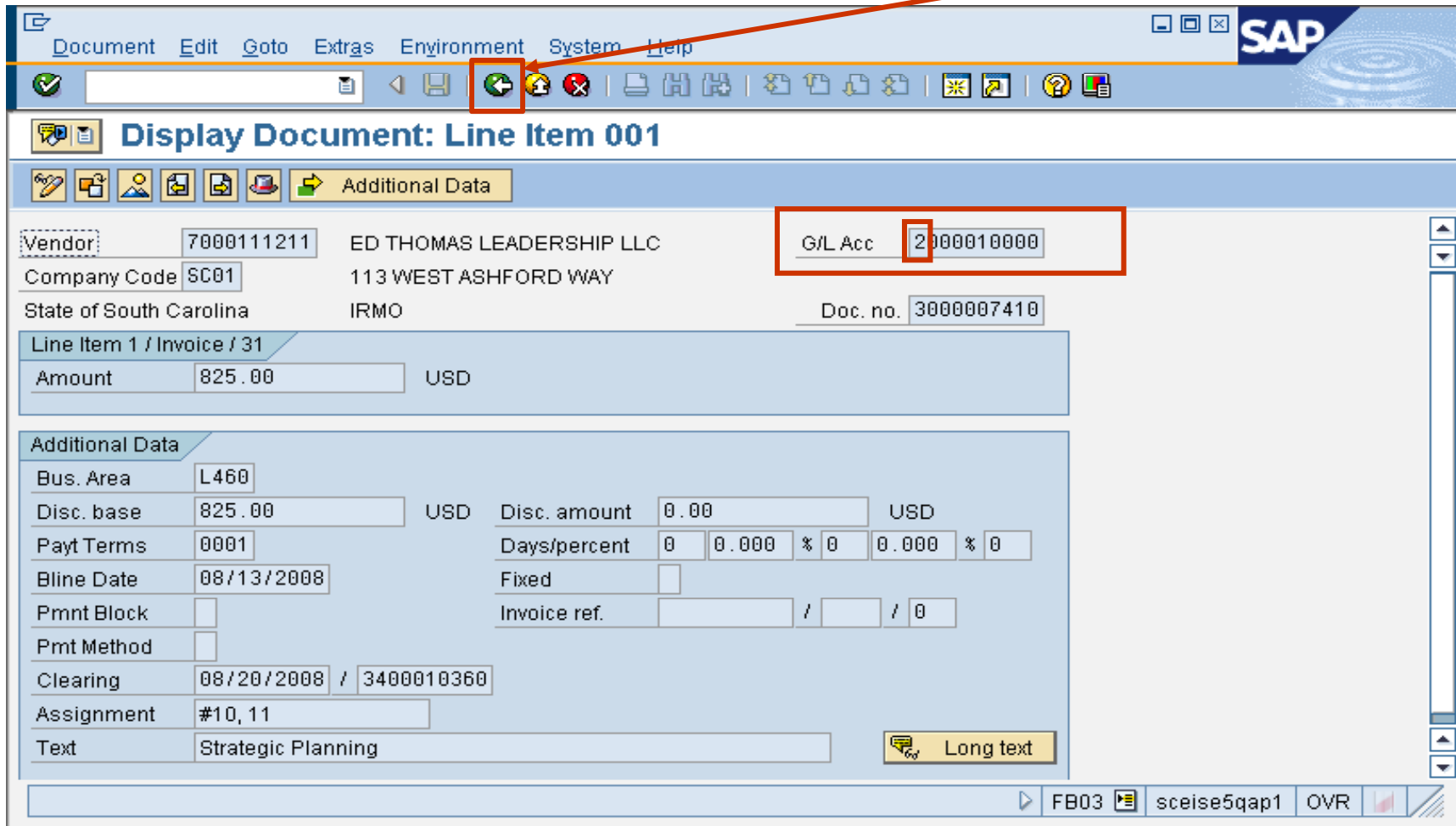
Below the fields is another toolbar with icons for printing, zooming, and other functions. The main data area is a table with the following columns: C..., Itm, BK, Account, Description, Amount, Curr., BusA, Fund, Grant, Cost Center, and Functional Area. The table contains two rows of data:

C...	Itm	BK	Account	Description	Amount	Curr.	BusA	Fund	Grant	Cost Center	Functional Area
SC01	1	31	7000111211	ED THOMAS LEADER...	825.00-	USD	L460				
	2	40	5021540000	OTHER PROFESS SV...	825.00	USD	L460	10010000	NOT RE...	L460A00010	L460_0000

At the bottom of the screen, there is a status bar showing 'FB03', 'sceise5qap1', and 'OVR'.

Display a Document Exercise (con't)

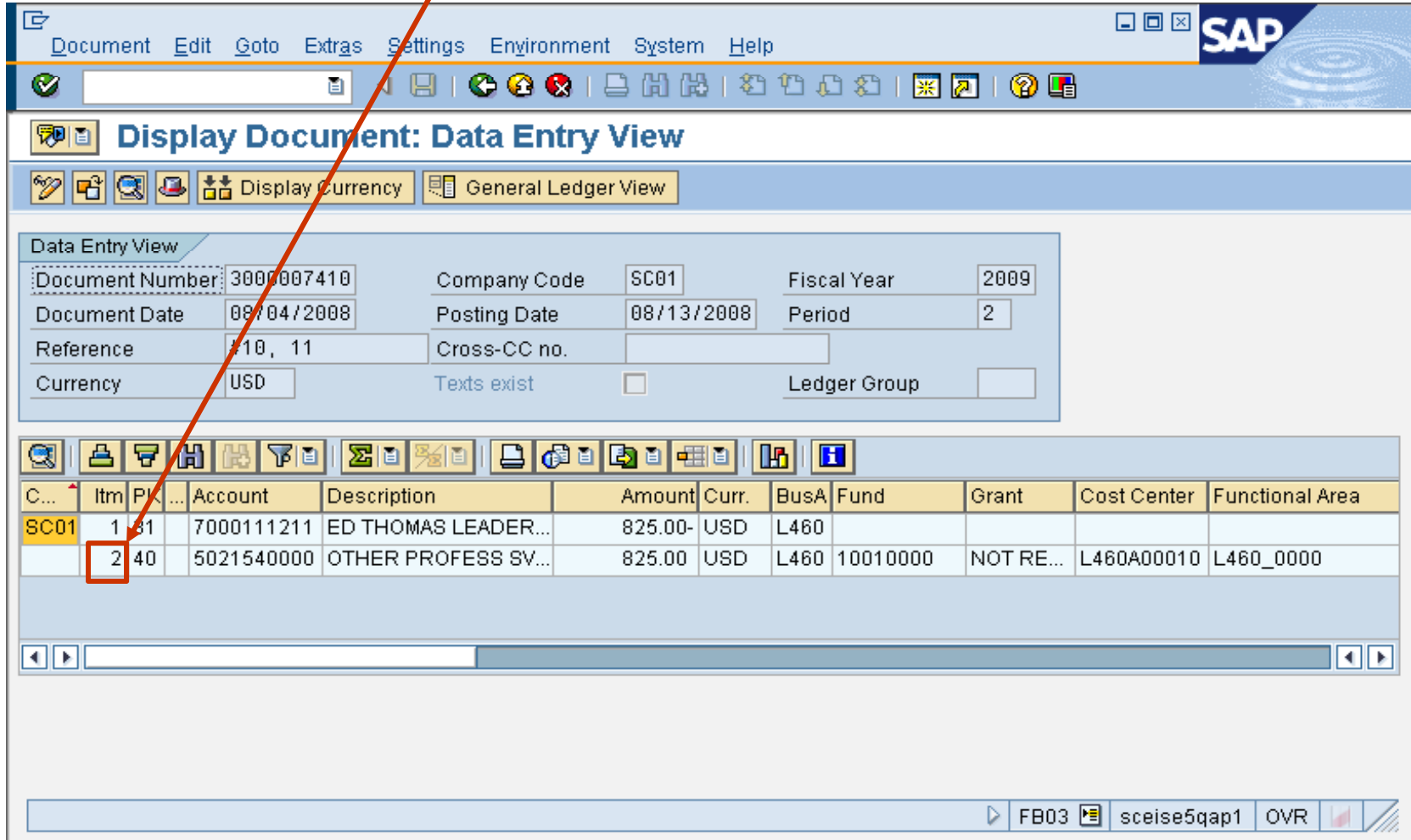
Go back to the Data Entry screen by clicking the green back arrow.



The screenshot shows the SAP 'Display Document: Line Item 001' screen. The top menu bar includes 'Document', 'Edit', 'Goto', 'Extras', 'Environment', 'System', and 'Help'. The toolbar contains various icons, with a green back arrow highlighted by a red box. The main content area displays document details for 'ED THOMAS LEADERSHIP LLC' with a 'G/L Acc' field containing '2000010000', also highlighted by a red box. Below this, the 'Line Item 1 / Invoice / 31' section shows an amount of '825.00 USD'. The 'Additional Data' section includes fields for 'Bus. Area' (L460), 'Disc. base' (825.00 USD), 'Pay Terms' (0001), 'Bline Date' (08/13/2008), 'Pmnt Block', 'Pmt Method', 'Clearing' (08/20/2008 / 3400010360), and 'Assignment' (#10, 11). A 'Text' field contains 'Strategic Planning' and a 'Long text' button is visible.

Display a Document Exercise (con't)

Double-click on line 2 in the bottom part of the screen.



The screenshot shows the SAP 'Display Document: Data Entry View' window. The window title is 'Display Document: Data Entry View'. The menu bar includes 'Document', 'Edit', 'Goto', 'Extras', 'Settings', 'Environment', 'System', and 'Help'. The toolbar contains various icons for document operations. Below the toolbar, there are buttons for 'Display Currency' and 'General Ledger View'. The 'Data Entry View' section contains the following fields:

Document Number	3000007410	Company Code	SC01	Fiscal Year	2009
Document Date	08/04/2008	Posting Date	08/13/2008	Period	2
Reference	10, 11	Cross-CC no.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

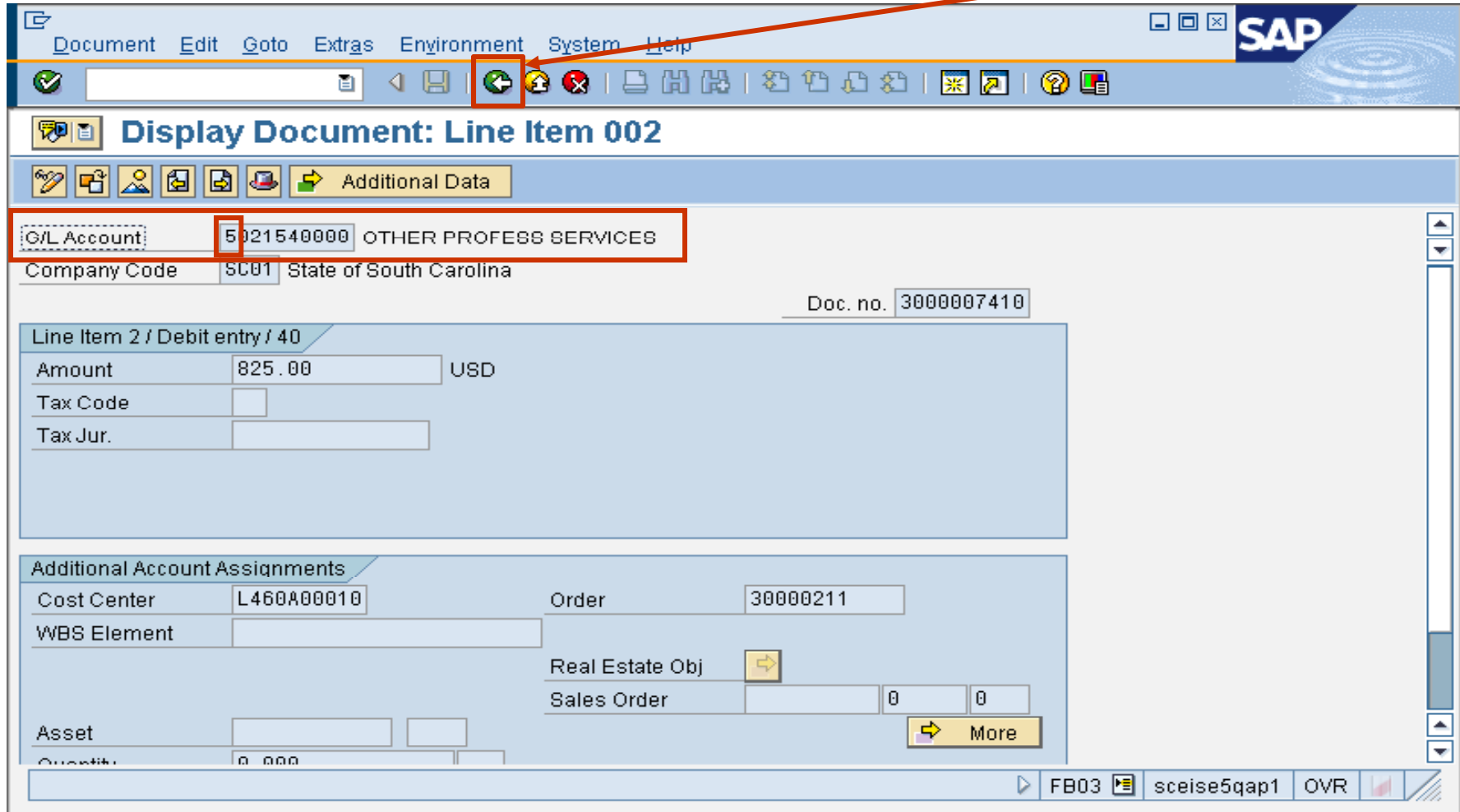
Below the fields is a toolbar with icons for search, print, and other functions. The main table displays the document lines:

C...	Item	PK...	Account	Description	Amount	Curr.	BusA	Fund	Grant	Cost Center	Functional Area
SC01	1	31	7000111211	ED THOMAS LEADER...	825.00-	USD	L460				
	2	40	5021540000	OTHER PROFESS SV...	825.00	USD	L460	10010000	NOT RE...	L460A00010	L460_0000

The status bar at the bottom shows 'FB03', 'sceise5qap1', 'OVR', and a red flag icon.

Display a Document Exercise (con't.)

Go back to the Data Entry screen by clicking the green back arrow.



Document Edit Goto Extras Environment System Help

Display Document: Line Item 002

Additional Data

G/L Account 5021540000 OTHER PROFESS SERVICES

Company Code SC01 State of South Carolina

Doc. no. 3000007410

Line Item 2 / Debit entry / 40

Amount 825.00 USD

Tax Code

Tax Jur.

Additional Account Assignments

Cost Center L460A00010 Order 30000211

WBS Element

Real Estate Obj

Sales Order 0 0

Asset

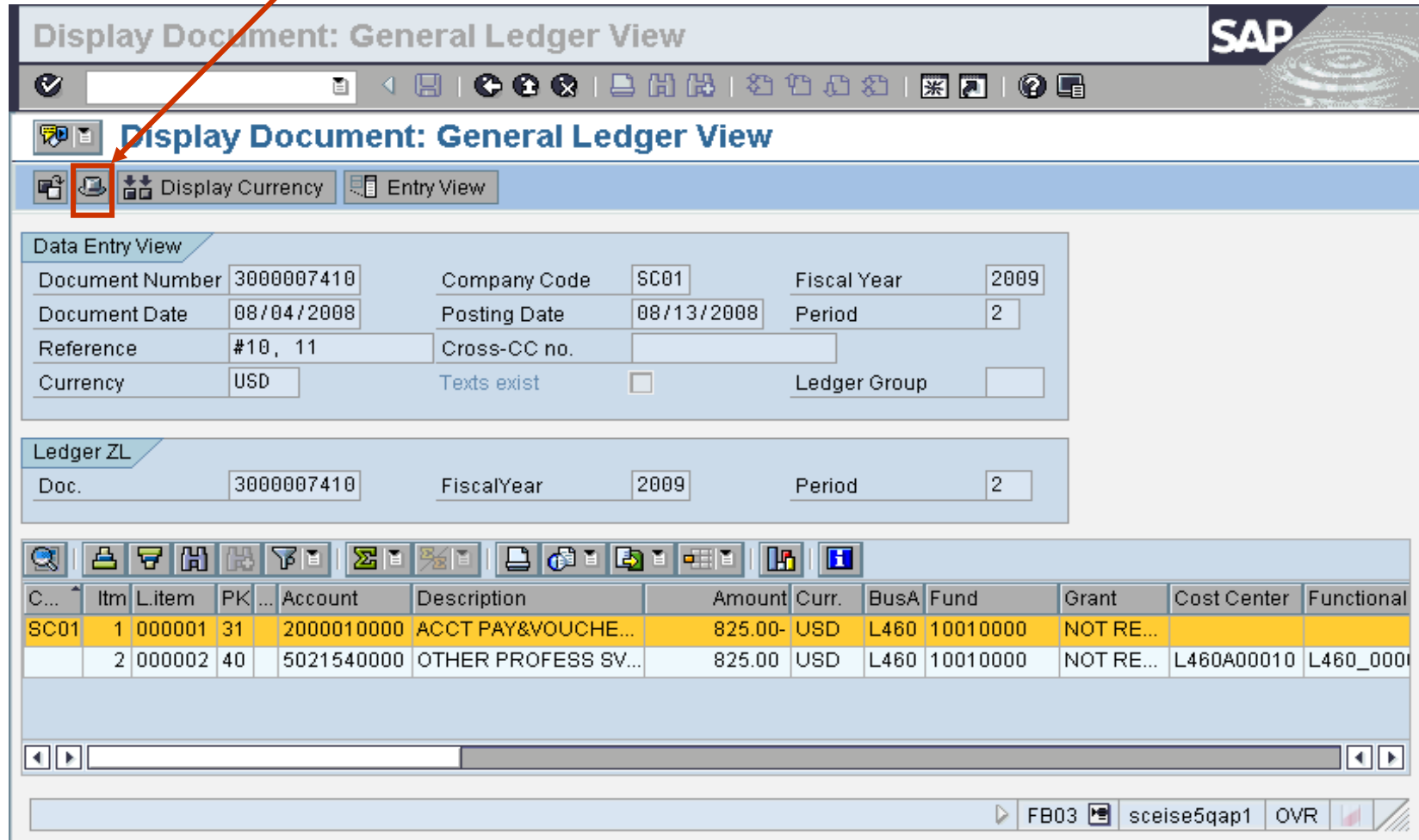
Quantity 0.000

More

FB03 sceise5qap1 OVR

Display a Document Exercise (con't.)

Click on the “hat” icon.



Display Document: General Ledger View

Document Number: 3000007410 | Company Code: SC01 | Fiscal Year: 2009
Document Date: 08/04/2008 | Posting Date: 08/13/2008 | Period: 2
Reference: #10, 11 | Cross-CC no.: | Ledger Group: |
Currency: USD | Texts exist:

Ledger ZL

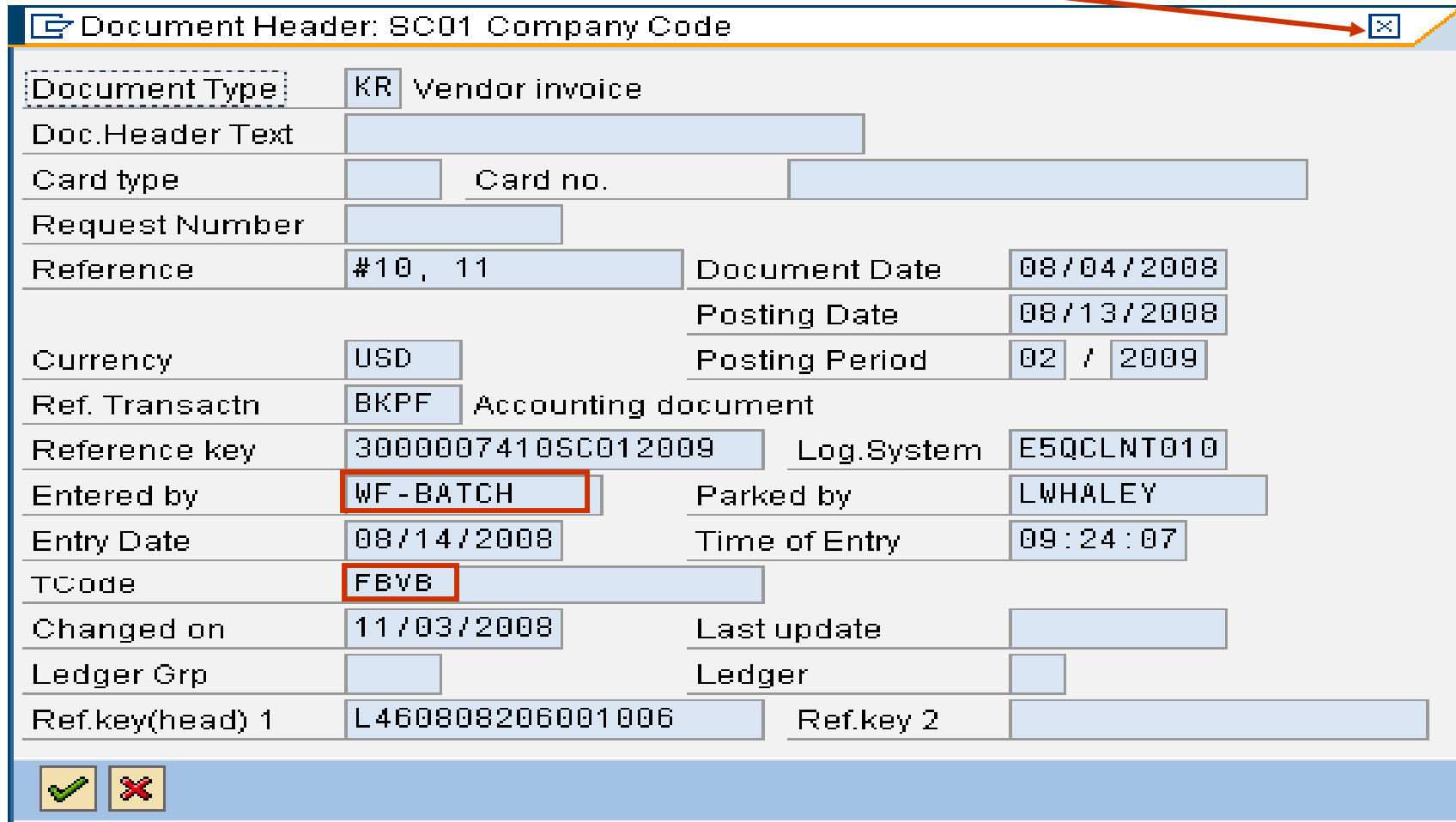
Doc.: 3000007410 | FiscalYear: 2009 | Period: 2

C...	Itm	L.item	PK	Account	Description	Amount	Curr.	BusA	Fund	Grant	Cost Center	Functional
SC01	1	000001	31	2000010000	ACCT PAY&VOUCHE...	825.00-	USD	L460	10010000	NOT RE...		
	2	000002	40	5021540000	OTHER PROFESS SV...	825.00	USD	L460	10010000	NOT RE...	L460A00010	L460_0001

FB03 | sceise5qap1 | OVR

Display a Document Exercise (con't)

When finished, click the boxed "X" to close the header window.



Document Header: SC01 Company Code			
Document Type	KR	Vendor invoice	
Doc.Header Text			
Card type		Card no.	
Request Number			
Reference	#10, 11	Document Date	08/04/2008
		Posting Date	08/13/2008
Currency	USD	Posting Period	02 / 2009
Ref. Transactn	BKPF	Accounting document	
Reference key	3000007410SC012009	Log.System	E5QCLNT010
Entered by	WF - BATCH	Parked by	LWHALEY
Entry Date	08/14/2008	Time of Entry	09:24:07
TCode	FBVB		
Changed on	11/03/2008	Last update	
Ledger Grp		Ledger	
Ref.key(head) 1	L460808206001006	Ref.key 2	

Display a Document Exercise (con't)

Click the yellow “exit” arrow to go back to the SAP menu screen.

Display Document: General Ledger View

Display Currency | Entry View

Data Entry View

Document Number: 3000007410 | Company Code: SC01 | Fiscal Year: 2009
Document Date: 08/04/2008 | Posting Date: 08/13/2008 | Period: 2
Reference: #10, 11 | Cross-CC no.: | Ledger Group: |
Currency: USD | Texts exist:

Ledger ZL

Doc.: 3000007410 | FiscalYear: 2009 | Period: 2

C...	Itm	L.item	PK	Account	Description	Amount	Curr.	BusA	Fund	Grant	Cost Center	Functional Area	Ord
SC01	1	000001	31	2000010000	ACCT PAY&VOUCHE...	825.00-	USD	L460	10010000	NOT RE...			
	2	000002	40	5021540000	OTHER PROFESS SV...	825.00	USD	L460	10010000	NOT RE...	L460A00010	L460_0000	300

FB03 | sceise5qap1 | OVR

When is a Correction Needed?

Corrections are needed for occasions when:

- Expenditures or revenues are recorded to the incorrect account codes and need corrections.
- Cash needs to be transferred from one account to another.
- Payroll expenditures need to be spread to accounts other than where originally posted.

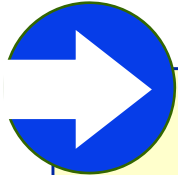


How is a Correction Made?

- Corrections or adjustments are made using a two-sided balanced journal entry transaction (SCEIS code **FV50**).
- Journal entries can reverse the original entry and properly record the accounting event.
- Journal entries can record an accounting event that occurred outside of the books of account, such as interest earned at the bank or accrual adjusting entries.



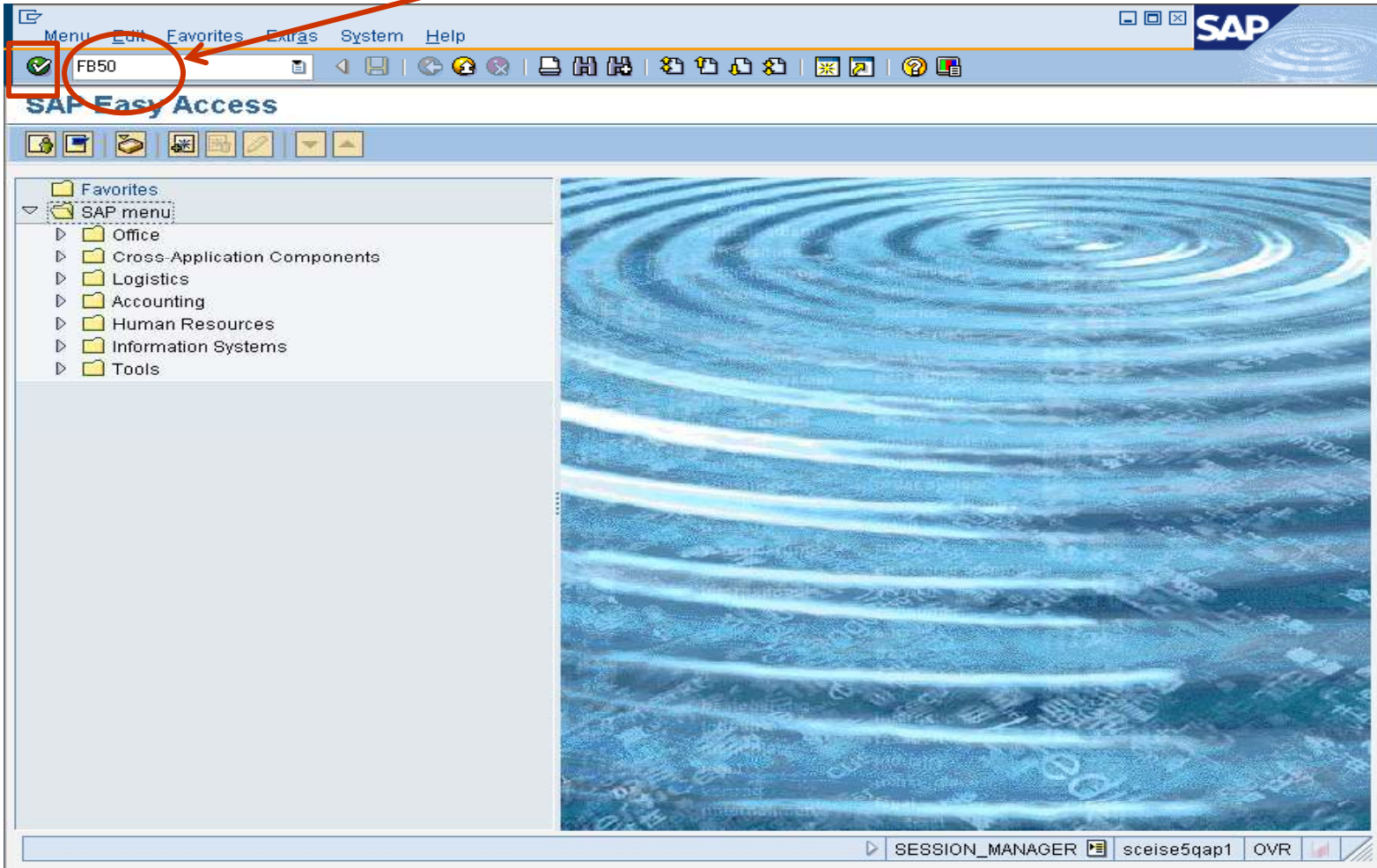
Exercise



- ◆ Adjust an expenditure transaction FB50

Journal Entry Exercise – FB50

Enter **FB50** in the menu box, then click the green check mark.



Journal Entry Exercise – FB50

SAP

Document Edit Goto Extras Settings Environment System Help

Enter G/L Account Document: Company Code SC01

Tree on Company Code Hold Simulate Park Editing options

Basic data Details

Document Date 05/13/2009 Currency USD
 Posting Date 05/14/2009
 Reference GL TEST
 Doc.Header Text GL Test
 Document Type SU Adjustment document
 Cross-CC no.
 Company Code SC01 State of South Carolina Columbia, SC

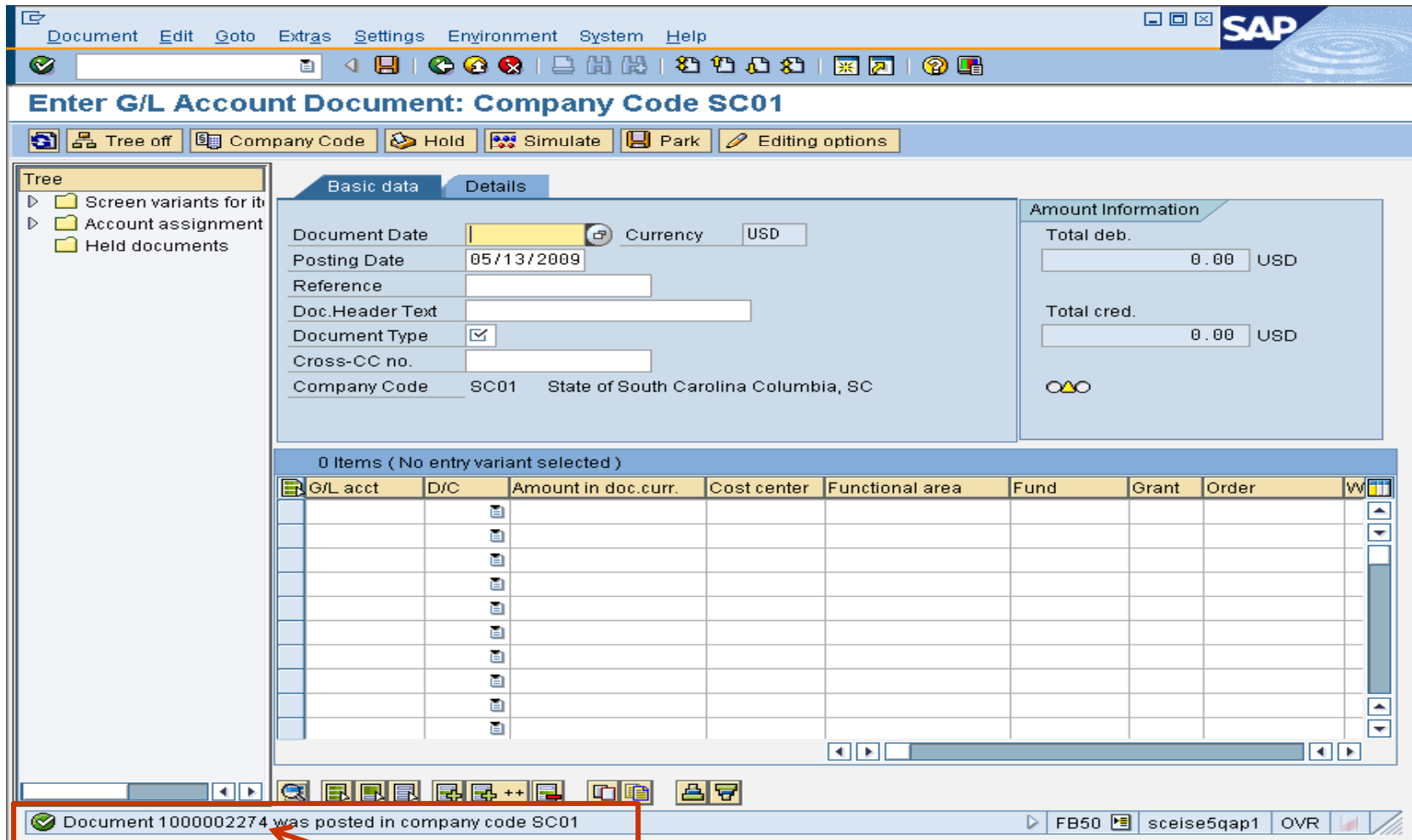
Amount Information
 Total deb. 15.00 USD
 Total cred. 15.00 USD

2 Items (Screen Variant : ZFI_FV50_ZF_030_0100)

GL acct	D/C	Amount in doc.curr.	Cost center	Functional area	Fund	Grant	Order
5030010000	Cred...	15.00	E210B00010	E210_0000	10010000	NOT R...	
5040010000	Debit	15.00	E210A00010	E210_0000	10010000	NOT R...	

FB50 sceisecqdb1 INS

Journal Entry Exercise – FB50 (con't)



Document Date: [] Currency: USD

Posting Date: 05/13/2009

Reference: []

Doc. Header Text: []

Document Type:

Cross-CC no.: []

Company Code: SC01 State of South Carolina Columbia, SC

Amount Information

Total deb.: 0.00 USD

Total cred.: 0.00 USD

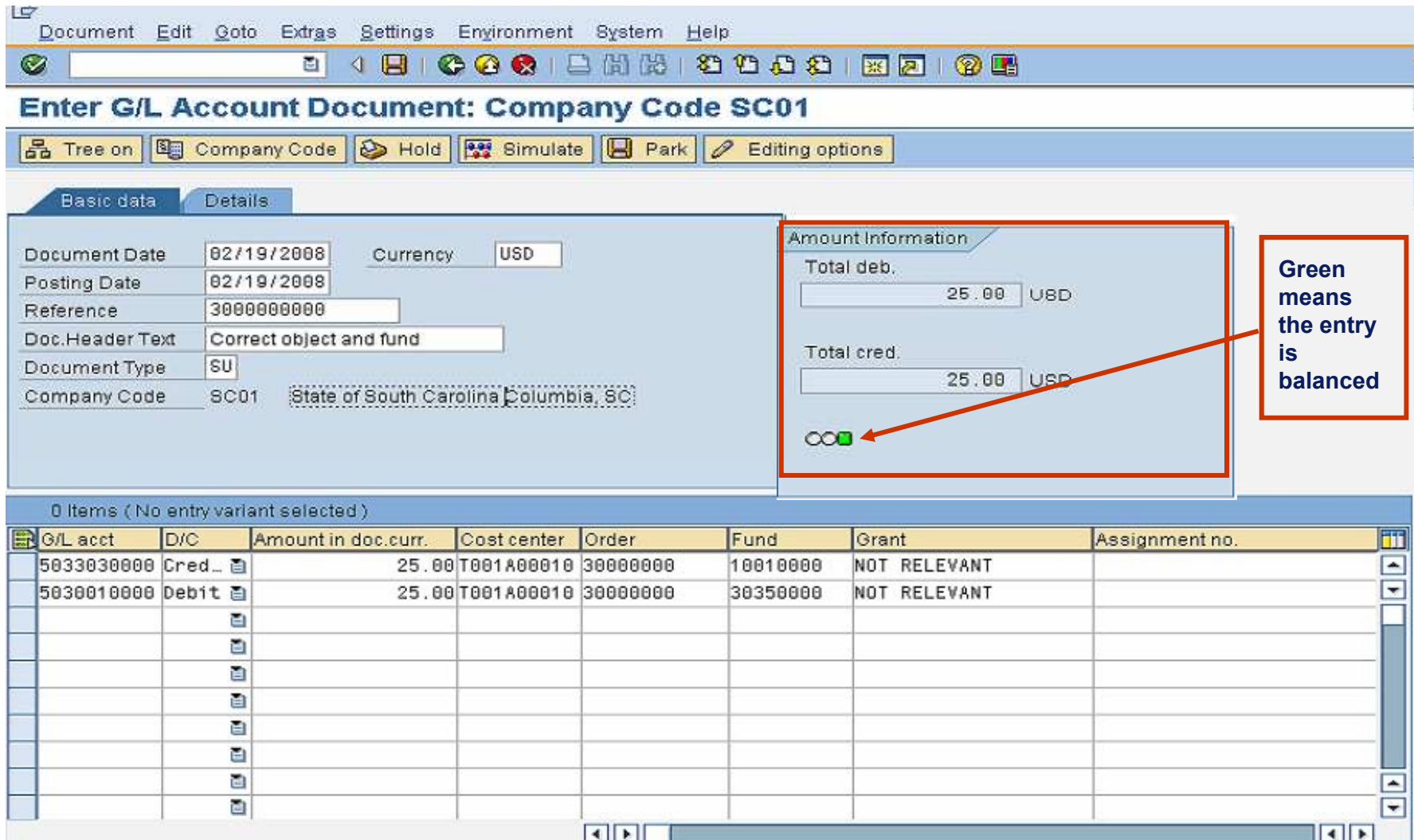
0 Items (No entry variant selected)

G/L acct	D/C	Amount in doc.curr.	Cost center	Functional area	Fund	Grant	Order	W

Document 100002274 was posted in company code SC01

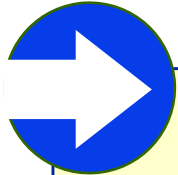
A document number is assigned to every transaction in SAP.

Exercise – FB50 Journal Entry (con't)



The screenshot shows the SAP FB50 Journal Entry screen for Company Code SC01. The interface includes a menu bar (Document, Edit, Goto, Extras, Settings, Environment, System, Help), a toolbar, and a title bar. The main area is divided into 'Basic data' and 'Details' tabs. The 'Basic data' tab is active, showing fields for Document Date (02/19/2008), Posting Date (02/19/2008), Reference (3000000000), Doc. Header Text (Correct object and fund), Document Type (SU), and Company Code (SC01). The 'Amount Information' dialog box is open, showing 'Total deb.' and 'Total cred.' both set to 25.00 USD. A green square icon in the dialog box is highlighted by a red arrow, with a callout box stating 'Green means the entry is balanced'. Below the dialog box, a table displays the journal entry details.

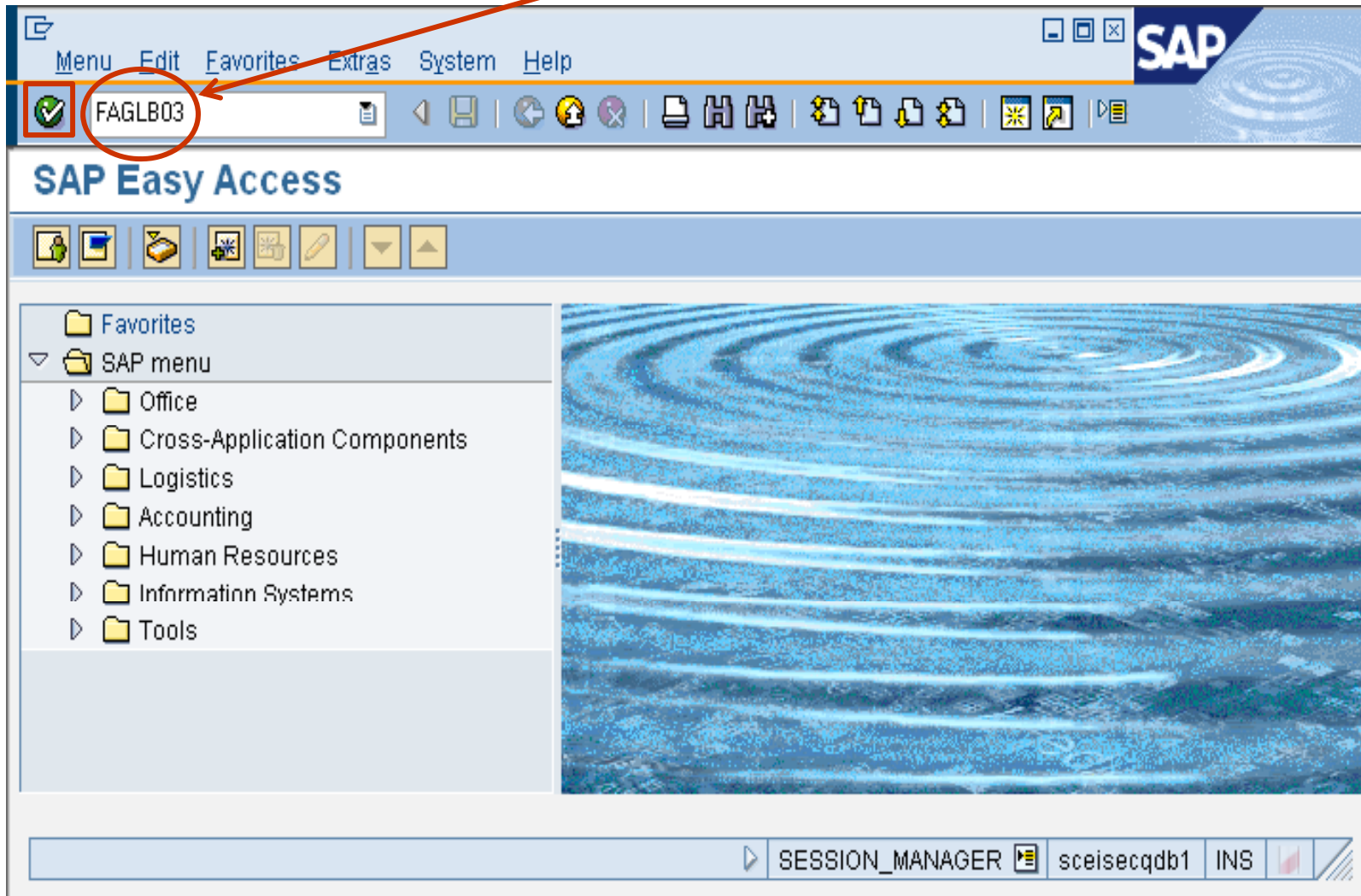
G/L acct	D/C	Amount in doc.curr.	Cost center	Order	Fund	Grant	Assignment no.
5033030000	Cred.	25.00	T001A00010	300000000	10010000	NOT RELEVANT	
5030010000	Debit	25.00	T001A00010	300000000	30350000	NOT RELEVANT	



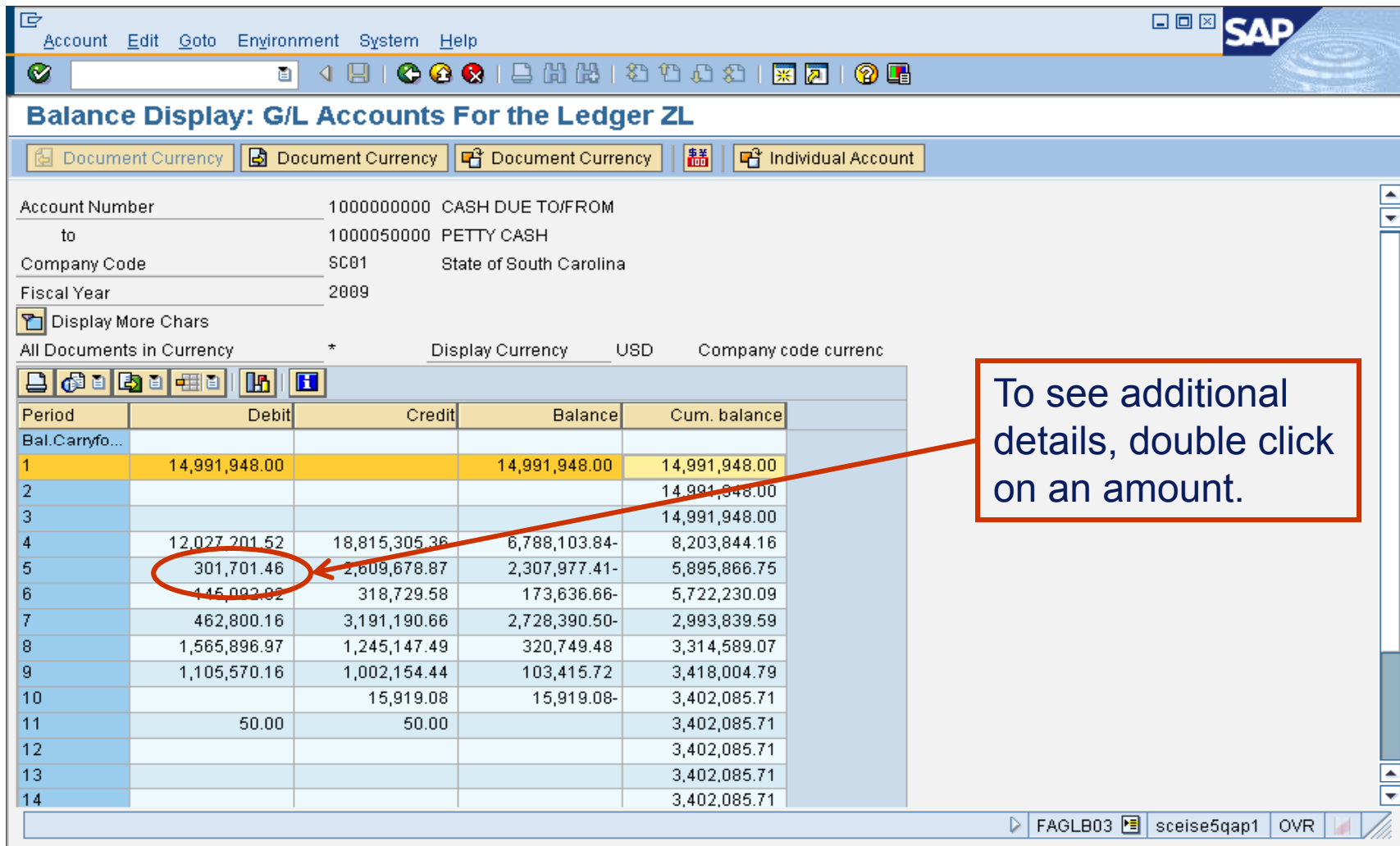
- ◆ Detailed General Ledger Reports FAGLB03

GL Account Balance Display -FAGLB03

Enter **FAGLB03** in the menu box, then click the green check mark.



GL Account Balance Display - FAGLB03



The screenshot shows the SAP FAGLB03 transaction. The title bar reads "Balance Display: G/L Accounts For the Ledger ZL". The account details are as follows:

- Account Number: 1000000000 CASH DUE TO/FROM
- to: 1000050000 PETTY CASH
- Company Code: SC01 State of South Carolina
- Fiscal Year: 2009

The table below shows the balance display for the ledger ZL. The value 301,701.46 in the Debit column for period 5 is circled in red, with an arrow pointing to it from a text box.

Period	Debit	Credit	Balance	Cum. balance
Bal. Carryfo...				
1	14,991,948.00		14,991,948.00	14,991,948.00
2				14,991,948.00
3				14,991,948.00
4	12,027,201.52	18,815,305.36	6,788,103.84-	8,203,844.16
5	301,701.46	2,609,678.87	2,307,977.41-	5,895,866.75
6	115,092.92	318,729.58	173,636.66-	5,722,230.09
7	462,800.16	3,191,190.66	2,728,390.50-	2,993,839.59
8	1,565,896.97	1,245,147.49	320,749.48	3,314,589.07
9	1,105,570.16	1,002,154.44	103,415.72	3,418,004.79
10		15,919.08	15,919.08-	3,402,085.71
11	50.00	50.00		3,402,085.71
12				3,402,085.71
13				3,402,085.71
14				3,402,085.71

The status bar at the bottom shows the transaction code FAGLB03, user sceise5qap1, and other system information.

To see additional details, double click on an amount.

GL Account Balance Display - FAGLB03

SAP

List Edit Goto Extras Environment Settings System Help

G/L Account Line Item Display G/L View

G/L Account *
Company Code SC01
Ledger ZL

To view the details for a particular document, you can drill down further.

Account	BusA	Cost Ctr	Func. Area	Fund	Funded Program	Order	DocumentNo	Type	Doc. Date	LC amnt	Text
<input type="checkbox"/> 1000030000	E210			30350000			1100001835	ZB	11/03/2008	22,068.26	
<input type="checkbox"/> 1000030000	E210			30350000			1100001836	ZB	11/03/2008	44,998.76	
<input type="checkbox"/> 1000030000	E210			30350000			1100001837	ZB	11/03/2008	40,910.70	
<input type="checkbox"/> 1000030000	E210			30350000			1100001838	ZB	11/03/2008	25,232.10	
<input type="checkbox"/> 1000030000	E210			30350000			1100002315	ZB	11/20/2008	9,993.17	
<input type="checkbox"/> 1000030000	E210			30350000			1100002316	ZB	11/20/2008	23,725.15	
<input type="checkbox"/> 1000030000	E210			30350000			1100002317	ZB	11/20/2008	13,081.15	
<input type="checkbox"/> 1000030000	E210			30350000			1100002318	ZB	11/20/2008	20,915.91	
<input type="checkbox"/> 1000030000	E210			30350000			1100002347	ZB	11/21/2008	8,775.38	
<input type="checkbox"/> 1000030000	E210			30350000			1100002348	ZB	11/21/2008	16,376.21	
<input type="checkbox"/> 1000030000	E210			30350000			1100002349	ZB	11/21/2008	16,025.80	
<input type="checkbox"/> 1000030000	E210			30350000			1100002350	ZB	11/21/2008	12,254.31	
<input type="checkbox"/> 1000020000	E210			10010000			3400018369	ZP	11/06/2008	445.56	
<input type="checkbox"/> 1000040000	E210			50550000			4600000386	ZF	11/06/2008	40,549.00	
<input type="checkbox"/> 1000040000	E210			50550000			4600000386	ZF	11/06/2008	6,350.00	
*										301,701.46	
**										301,701.46	
***										301,701.46	

15 items displayed

FAGLB03 scejse5qap1 OVR

GL Account Balance Display - FAGLB03



SAP

Document Edit Goto Extras Settings Environment System Help

Display Document: Data Entry View

Display Currency General Ledger View

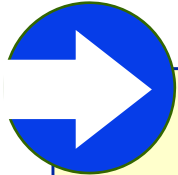
Data Entry View

Document Number: 1100001835 Company Code: SC01 Fiscal Year: 2009
 Document Date: 11/03/2008 Posting Date: 11/03/2008 Period: 5
 Reference: APE0387 Cross-CC no.:
 Currency: USD Texts exist: Ledger Group:

C...	Item	PK...	Account	Description	Amount	Curr.	BusA	Fund	Grant	Cost Center	Functional Area	Order	Funds
SC01	1	50	4110230000	FAM & CIR CRT FIL FEE	22,068.26	USD	E210	30350000	NOT RE...	E210ZNBIF	E210X0018		E210Z
	2	40	1000030000	CASH ON DEPOSIT-...	22,068.26	USD							

FAGLB03 sceise5qap1 OVR

Exercise

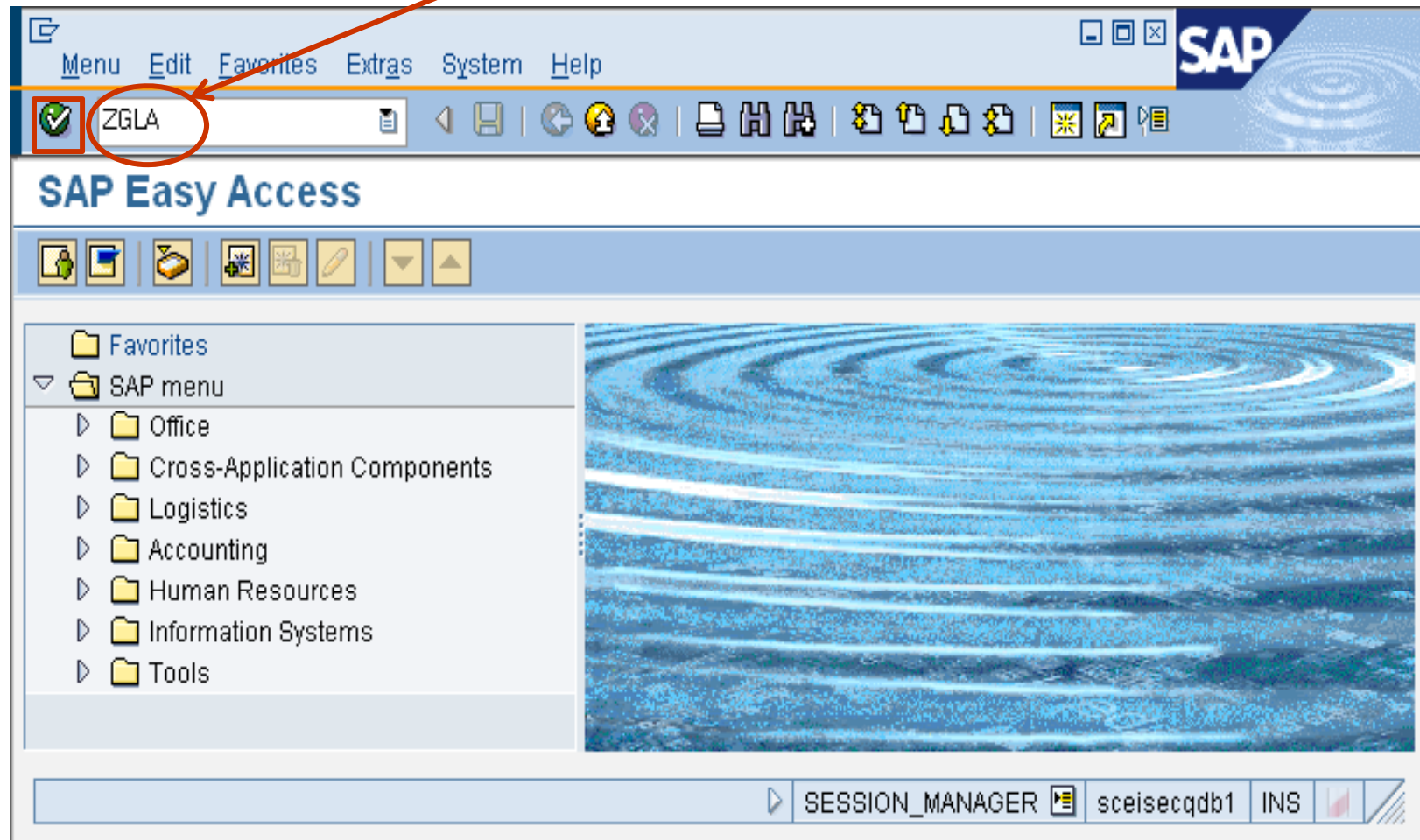


◆ View GL Reports Group

ZGLA

General Ledger Reports - ZGLA


Enter **ZGLA** in the menu box, then click the green check mark.

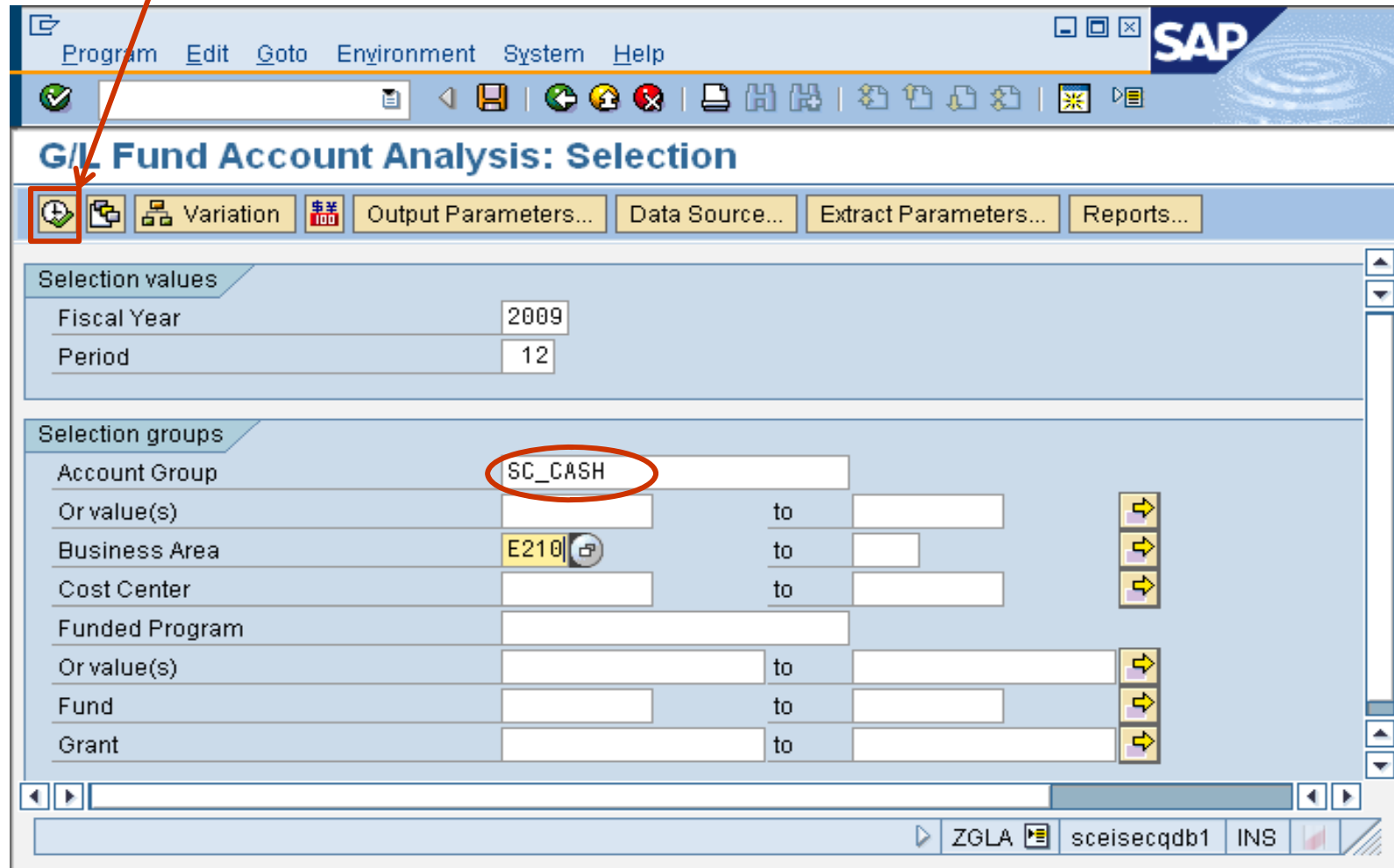


General Ledger Reports - ZGLA

- 🌀 ZGLA Reports Include:
- 🌀 Cash
- 🌀 Revenues
- 🌀 Expenditures
- 🌀 Expenditures without Depreciation
- 🌀 Accounts Payable
- 🌀 Accounts Receivable
- 🌀 Trial Balance
- 🌀 Inventory
- 🌀 Assets

ZGLA Cash Report

From the ZGLA menu, select SC_Cash. To execute the transaction, select 



The screenshot shows the SAP G/L Fund Account Analysis: Selection screen. The title bar includes 'Program Edit Goto Environment System Help' and the SAP logo. The main window has a toolbar with icons for selection, variation, output parameters, data source, extract parameters, and reports. Below the toolbar, the 'Selection values' section shows 'Fiscal Year' set to 2009 and 'Period' set to 12. The 'Selection groups' section contains several rows with input fields and arrows. The 'Account Group' field is set to 'SC_CASH' and is circled in red. Other fields include 'Business Area' (E210), 'Funded Program', 'Fund', and 'Grant'. The status bar at the bottom shows 'ZGLA scejsecqdb1 INS'.

ZGLA Cash Report (con't)

Report Edit Goto View Extras Settings System Help

GL Account Variation Report

Selected Accounts Variation Report Run Date / Time 05/13/2009,

Bus Area: E210 Fund: 10010000 Grant: * Account Group Selected: SC_CA
 Cost Ctr: * Funded Program: * Period: 12, 2009

GL Account	YTD Beg Bal	MTD Activity	YTD End Bal
1000000000 CASH DUE TO/FROM			
1000010003 UNDEPOSITED CASH - FF2			
1000020000 IDT CASH CLEARING ACCOUNT			
1000030000 CASH ON DEPOSIT-STO	3,580,131.95		3,580,131.95
1000040000 CASH DISBURSEMENTS-STO	1,328,034.08-		1,328,034.08-
**** Total	2,252,097.87		2,252,097.87

Reports

- GL Account Va
- GL Account by

Variation: Characte...

- Business Are:
- Fund
- Grant
- Cost Center
- Funded Progr

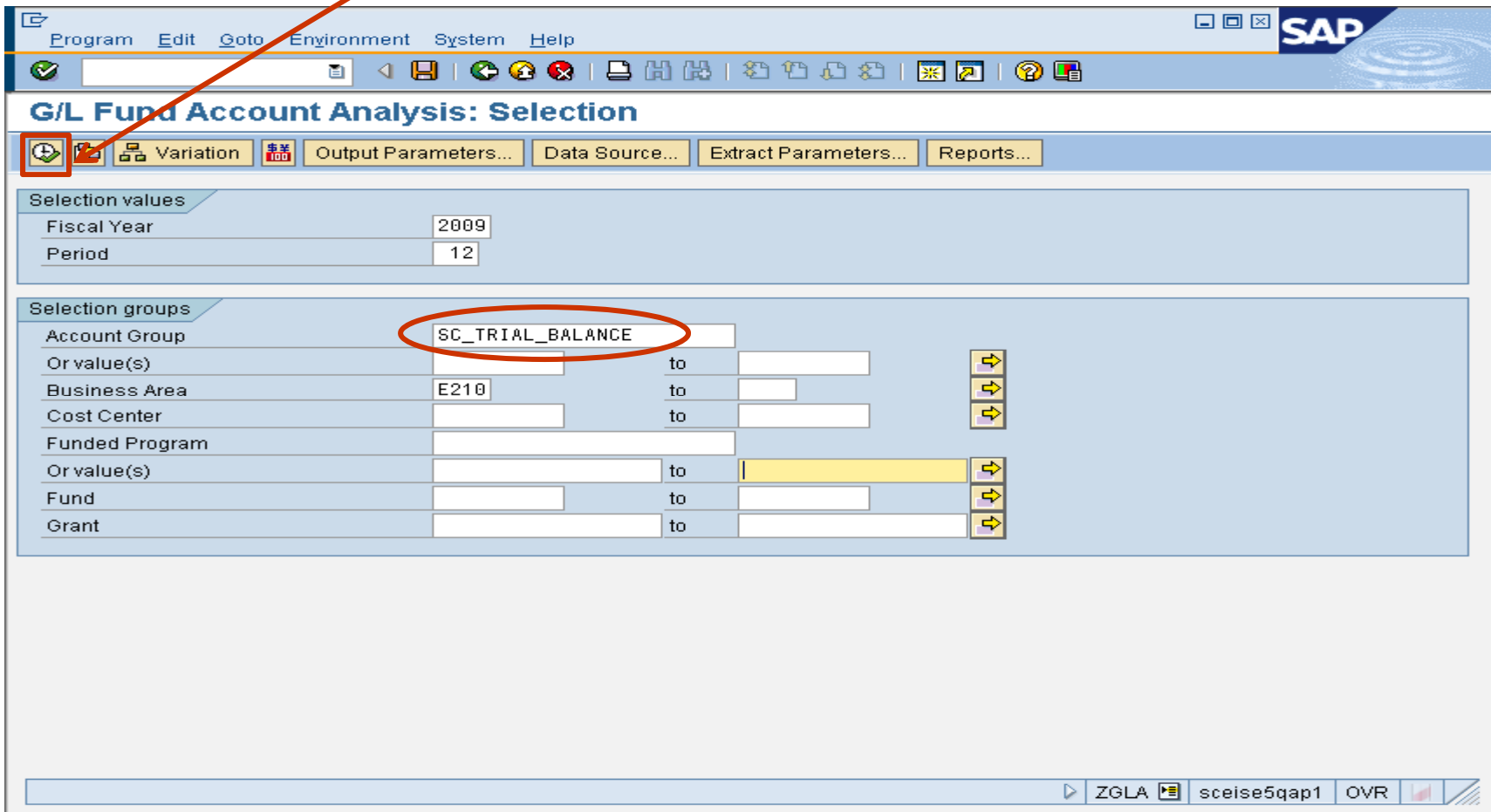
Variation: Fund

- * Fund
 - 10010000 GE
 - 30350000 OP
 - 38530000 SC
 - 50550000 FEI

ZGLA sceise5qap1 OVR

ZGLA Trial Balance

From the ZGLA menu, select the SC_Trial_Balance. To execute the transaction, select 



The screenshot shows the SAP 'G/L Fund Account Analysis: Selection' screen. The 'Selection values' section contains 'Fiscal Year' set to 2009 and 'Period' set to 12. The 'Selection groups' section includes 'Account Group' set to SC_TRIAL_BALANCE (circled in red), 'Business Area' set to E210, and several empty fields for 'Or value(s)', 'Cost Center', 'Funded Program', 'Fund', and 'Grant'. Each field has a 'to' field and a right-pointing arrow button. The 'Execute' icon (a green circle with a white play symbol) is highlighted with a red box and a red arrow pointing to it from the text above. The SAP status bar at the bottom shows 'ZGLA', 'sceise5qap1', and 'OVR'.

ZGLA Trial Balance (con't)



Report Edit Goto View Extras Settings System Help

GL Account Variation Report

Run Date / Time 05/13/2009, Account Group Selected: SC_T
Period: 12, 2009

Selected Accounts Variation Report

Bus Area: E210 Fund: * Grant: *
Cost Ctr: * Funded Program: *

GL Account	YTD Beg Bal	MTD Activity	YTD End Bal
1000000000 CASH DUE TO/FROM			
1000010003 UNDEPOSITED CASH - FF2			
1000020000 IDT CASH CLEARING ACCOUNT			
1000030000 CASH ON DEPOSIT-STO	6,606,281.96		6,606,281.96
1000040000 CASH DISBURSEMENTS-STO	3,204,196.25-		3,204,196.25
* Cash	3,402,085.71		3,402,085.71
1801010000 VEHICLES&TRANS-MA	16,533.00		16,533.00
1801015000 PHOTOCOPY&FAX EQPT-MA	9,500.10		9,500.10
1801016000 DP EQPMT-MA	80,946.00		80,946.00
1801017000 PRINTING EQUIPMENT - (MA)	6,028.05		6,028.05
1801021000 PHOTO/AV EQPMT-MA	10,489.50		10,489.50
1802010000 VEHICLES&TRANS-FA	16,533.00		16,533.00
1802010010 VEHIC&TRNSP-CONTR-FA	16,533.00-		16,533.00
1802015000 PHOTOCOPY&FAX EQPT-FA	9,500.10		9,500.10
1802015010 PHOTO&FAX EQ-CON-FA	9,500.10-		9,500.10
1802016000 DP EQPMT-FA	80,946.00		80,946.00
1802016010 DP EQPMT-CONTRA-FA	80,946.00-		80,946.00
1802017000 PRINTING EQUIPMENT - (FA)	6,028.05		6,028.05
1802017010 PRINT EQ-CONTRA-FA	6,028.05-		6,028.05
1802021000 PHOTO/AV EQPMT-FA	10,489.50		10,489.50

ZGLA sceise5qap1 OVR

ZGLA Revenue Report



Report Edit Goto View Extras Settings System Help

GL Account by Fund

Selected Accounts by Account / Fund Run Date / Time 05/13/2009,

Bus Area: E210 Fund: * Grant: * Period: 12, 2009
 Cost Ctr: * Funded Program: *

Account / Fund	YTD Beg Bal	MTD Activity	YTD End Bal
4110150000 COURT MOTIONS FEES	450,000.00-		450,000.00-
4110230000 FAM & CIR CRT FIL FEE	194,525.62-		194,525.62-
4225010000 CONVICTION SURCHARGE	1,784,577.33-		1,784,577.33-
4225040000 DRUG CONVICTION SURCHARGE	1,079,079.57-		1,079,079.57-
4890080000 ALLOC FROM ST AGENCIES	14,479.00-		14,479.00-
**** 30350000 OPERATING REVENUE	3,522,661.52-		3,522,661.52-
4280020000 FED OPER GRANT-REST	218,444.00-		218,444.00-
**** 50550000 FEDERAL	218,444.00-		218,444.00-
***** Total	3,741,105.52-		3,741,105.52-

ZGLA sceise5gap1 OVR



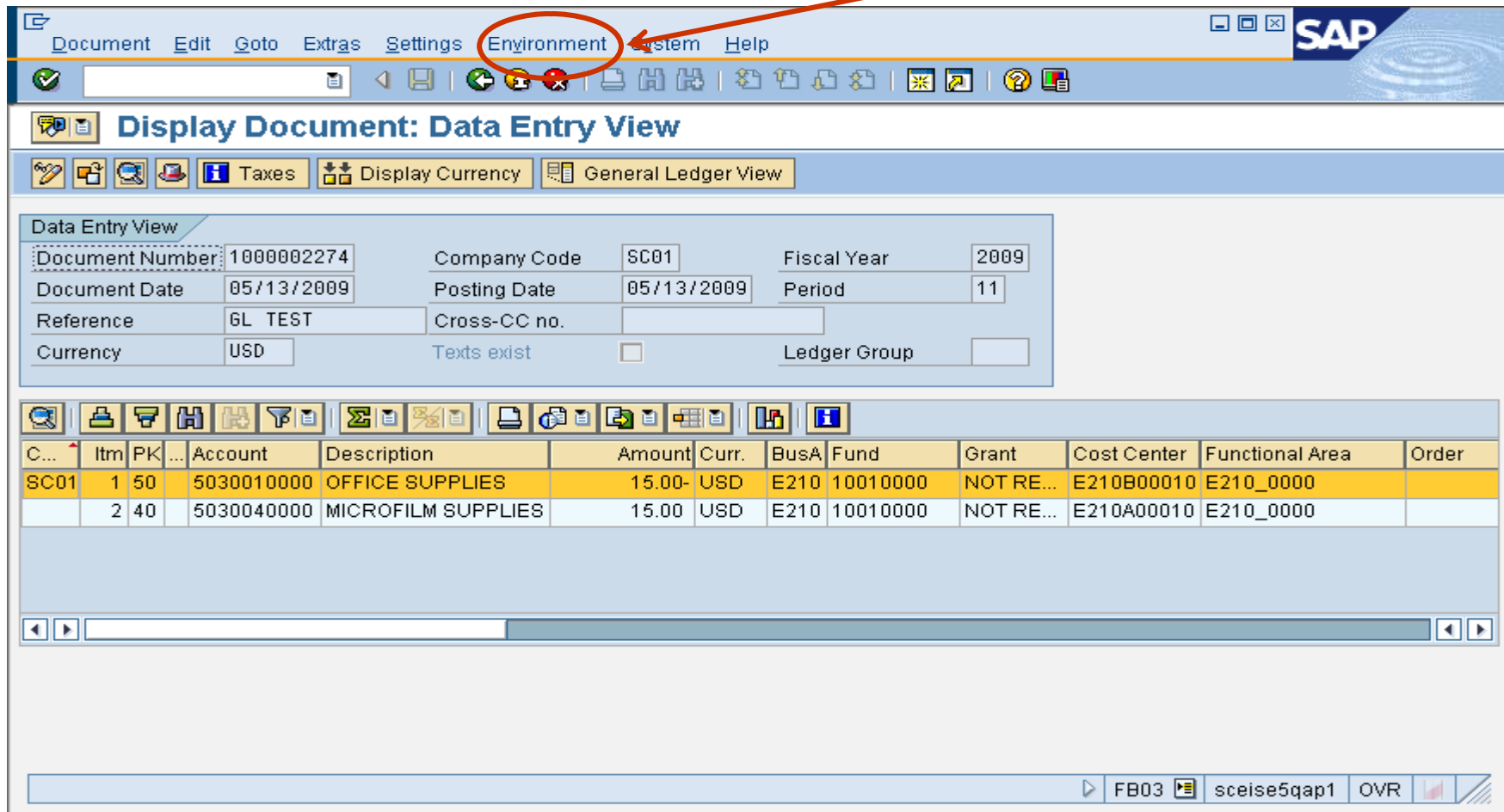
Module Integration

Module Integration

Transactions in SCEIS post across all modules as needed. An expenditure posted in the General Ledger (FI) will also post to Funds Management (FM), Controlling (CO), Grants Management (GM) and if necessary into Project Systems (PS) or Asset Management (AM).

Module Integration (con't)

The impact of a transaction across modules can be viewed when in a document by selecting Environment.



The screenshot shows the SAP GUI interface. The menu bar at the top includes 'Document', 'Edit', 'Goto', 'Extras', 'Settings', 'Environment', 'System', and 'Help'. The 'Environment' menu is circled in red with an arrow pointing to it. Below the menu bar is a toolbar with various icons. The main window title is 'Display Document: Data Entry View'. Below the title bar are tabs for 'Taxes', 'Display Currency', and 'General Ledger View'. The 'Data Entry View' section contains a form with the following fields:

Document Number	1000002274	Company Code	SC01	Fiscal Year	2009
Document Date	05/13/2009	Posting Date	05/13/2009	Period	11
Reference	GL TEST	Cross-CC no.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

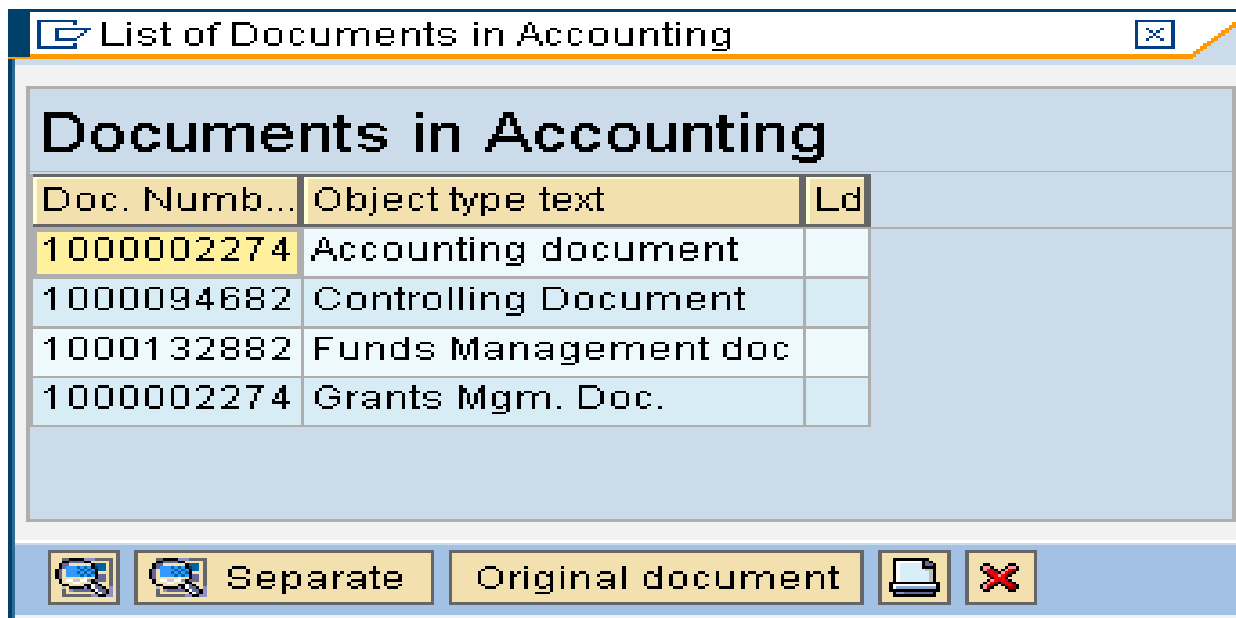
Below the form is another toolbar with icons for printing, saving, and other actions. The main area displays a table of transaction items:

C...	Itm	PK	Account	Description	Amount	Curr.	BusA	Fund	Grant	Cost Center	Functional Area	Order
SC01	1	50	5030010000	OFFICE SUPPLIES	15.00-	USD	E210	10010000	NOT RE...	E210B00010	E210_0000	
	2	40	5030040000	MICROFILM SUPPLIES	15.00	USD	E210	10010000	NOT RE...	E210A00010	E210_0000	

At the bottom of the window, there is a status bar showing 'FB03', 'sceise5qap1', and 'OVR'.

Module Integration (con't)

From the Environment tab, select Document Environment and Accounting Documents. A list of all documents related to the specific transaction will be presented.



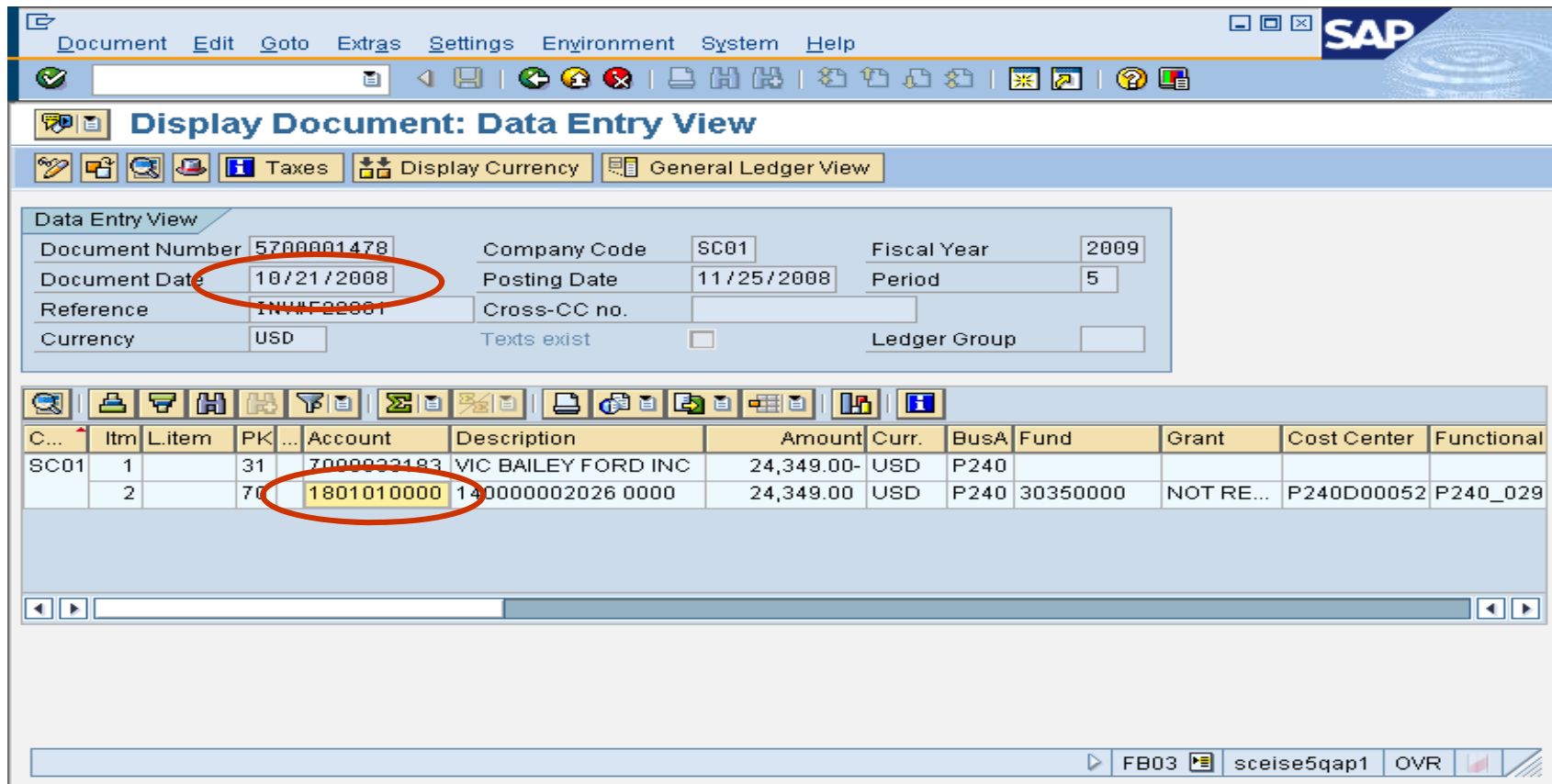
The screenshot shows a software window titled "List of Documents in Accounting". The window contains a table with the following data:

Doc. Numb...	Object type text	Ld
1000002274	Accounting document	
1000094682	Controlling Document	
1000132882	Funds Management doc	
1000002274	Grants Mgm. Doc.	

At the bottom of the window, there are several buttons: a printer icon, a speech bubble icon, a button labeled "Separate", a button labeled "Original document", a document icon, and a red "X" icon.

Module Integration (con't)

Cash outlays for balance sheet items present an interesting posting issue across modules. When purchased, assets are posted to a balance sheet GL in FI, but must post as an commitment item in FM.



The screenshot shows the SAP Data Entry View for document 5700001478. The document date is 10/21/2008, and the posting date is 11/25/2008. The reference is INVWF20081. The table below shows two items, with the account number 1801010000 circled in red.

C...	Item	L.item	PK...	Account	Description	Amount	Curr.	BusA	Fund	Grant	Cost Center	Functional
SC01	1		31	70000003183	VIC BAILEY FORD INC	24,349.00-	USD	P240				
	2		70	1801010000	140000002026 0000	24,349.00	USD	P240	30350000	NOT RE...	P240D00052	P240_029

Module Integration (con't)

Accounting Document

FM Document

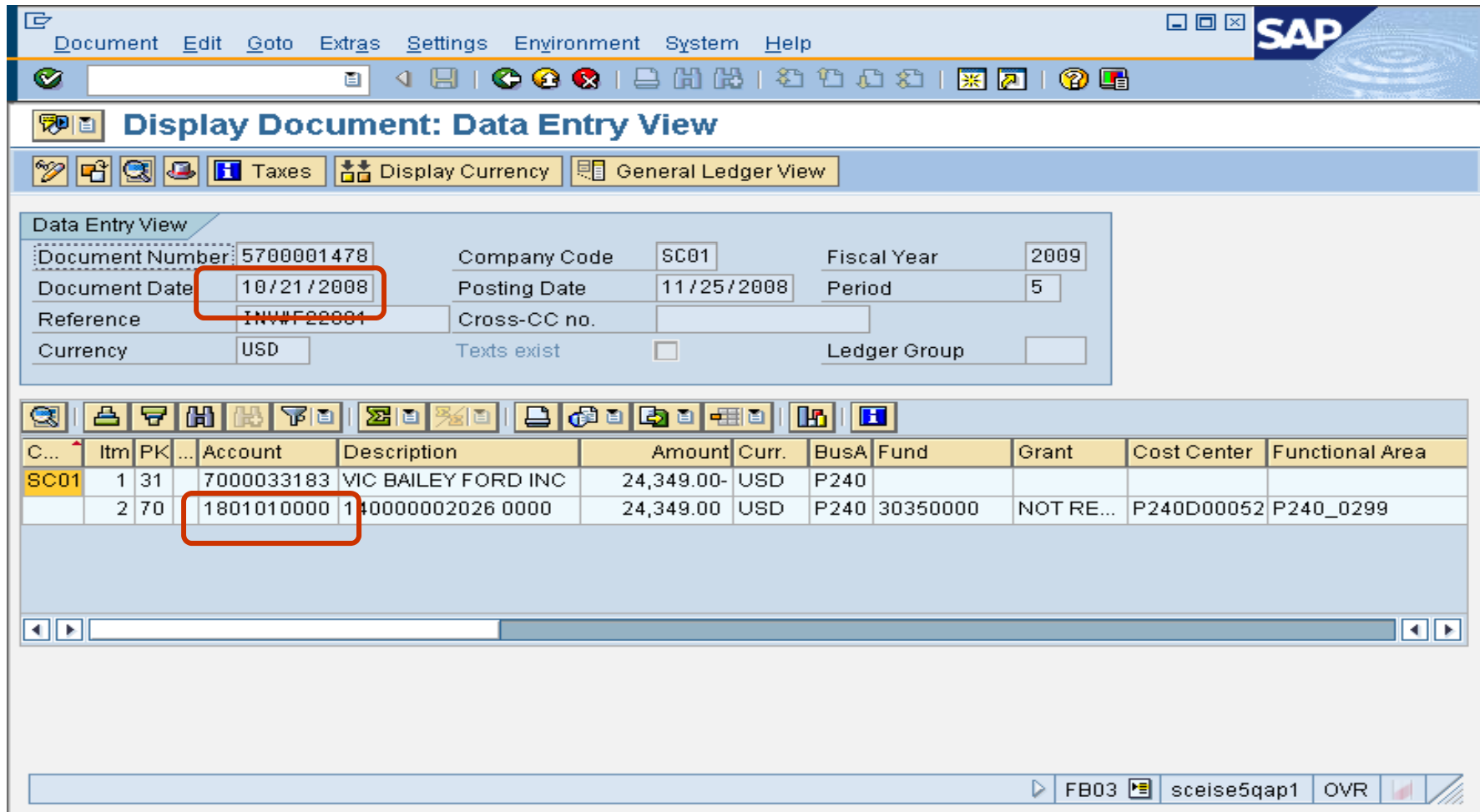
The screenshot shows the SAP Accounting Document Data Entry View. The main window displays document details for document number 5700001478, including company code SC01, document date 10/21/2008, and posting date 11/25/2008. A pop-up window titled "Documents in Accounting" lists several documents, with two highlighted by red boxes: 5700001478 (Accounting document) and 1000081532 (Funds Management doc). Red arrows point from the labels "Accounting Document" and "FM Document" to these respective entries in the pop-up window.

Doc. Num...	Object type text	Ld
5700001478	Accounting document	
5700001478	Asset Transaction	
1000062749	Controlling Document	
1000081238	Funds Management doc	
1000081532	Funds Management doc	
5700001478	Grants Mgm. Doc.	

C...	Itm	L.item	PK...	Account	Description	Amount	C						
SC01	1		31	7000033183	VIC BAILEY FORD INC	24,349.00-	USD	P240					
	2		70	1801010000	140000002026 0000	24,349.00	USD	P240	30350000	NOT RE...	P240D00052	P240_029	

Module Integration (con't)

Accounting Document



The screenshot shows the SAP Accounting Document Data Entry View. The window title is "Display Document: Data Entry View". The menu bar includes Document, Edit, Goto, Extras, Settings, Environment, System, and Help. The toolbar contains various icons for document management. The main area is divided into a header section and a table section.

Data Entry View

Document Number	5700001478	Company Code	SC01	Fiscal Year	2009
Document Date	10/21/2008	Posting Date	11/25/2008	Period	5
Reference	INV#F22004	Cross-CC no.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

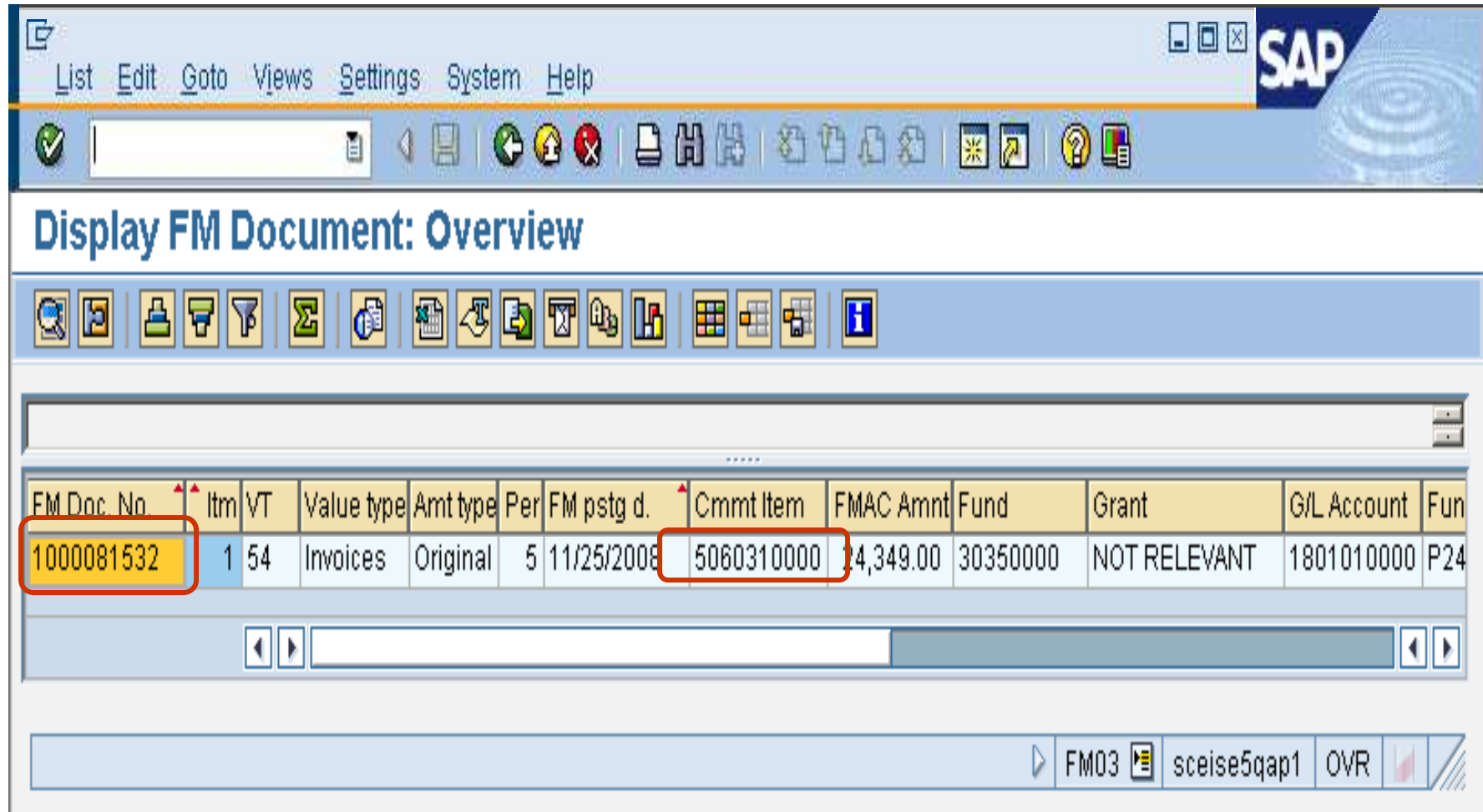
Table:

C...	Itm	PK	...	Account	Description	Amount	Curr.	BusA	Fund	Grant	Cost Center	Functional Area
SC01	1	31		7000033183	VIC BAILEY FORD INC	24,349.00-	USD	P240				
	2	70		1801010000	140000002026 0000	24,349.00	USD	P240	30350000	NOT RE...	P240D00052	P240_0299

At the bottom right, the status bar shows "FB03", "sceise5qap1", and "OVR".

Module Integration (con't)

FM Document



The screenshot shows the SAP FM Document Overview screen. The title bar includes 'SAP' and window controls. The menu bar contains 'List', 'Edit', 'Goto', 'Views', 'Settings', 'System', and 'Help'. Below the menu bar is a toolbar with various icons. The main content area is titled 'Display FM Document: Overview' and contains a table with the following data:

FM Doc. No.	Item	VT	Value type	Amt type	Per	FM pstg d.	Cmmt Item	FMAC Amnt	Fund	Grant	G/L Account	Fun
1000081532	1	54	Invoices	Original	5	11/25/2008	5060310000	14,349.00	30350000	NOT RELEVANT	1801010000	P24

At the bottom of the screen, there is a status bar showing 'FM03', 'sceise5qap1', and 'OVR'.

GeoLearning Registration

- Shortly, you will use the GeoLearning Learning Management System to manage information and materials for the Knowledge Transfer Program. This includes:
 - Meeting registrations
 - Attendance
 - Learning plans
 - Meeting materials
 - Knowledge checks
 - Surveys
 - Transcripts
 - Completion certificates

GeoLearning Registration (cont.)

- ④ Review the instructions for requesting your GeoLearning account
 - Instructions to request a GeoLearning account are located at www.sceis.sc.gov
 - Click *Knowledge Transfer Program*
 - Review the instructions for requesting your GeoLearning account
 - Complete all fields, whether it is indicated that they are required or not
- ④ Submit your request for a new GeoLearning Account by Wednesday, May 20, 2009

Any Questions?



FI Knowledge Transfer Breakout Session

🌀 Funds Management (one class, multiple times)

- May 28, 2009 (*tentative*)
- May 29, 2009. Time and location TBA

🌀 Invitation-only

- Based on Subject Matter Expert list from AST Leads
- Computer station for each participant
- Registration is required to plan and track participation
- Only registered individuals will be allowed to attend

Complete and return today's evaluation

Contact us



SCEIS Project:

SCEIS-AST@sceis.sc.gov



Appendix A: Basic Accounting

Key Terms and Concepts

- Accounting
- Accounting entry or event
- Double-entry accounting or bookkeeping
- Debit entry
- Credit entry



Key Terms and Concepts (con't.)

- ④ Expenses/expenditures
- ④ Accounts payable
- ④ Receipts
- ④ Revenues
- ④ Accounts receivable
- ④ Accrual basis of accounting



Key Terms and Concepts (con't.)

- Asset
- Liability
- Fund balance or fund equity
- General ledger
- Account
- Trial balance



Double-Entry Accounting

- ⦿ Every transaction has at least 2 entries.
- ⦿ There must be at least one debit.
- ⦿ There must be at least one credit.
- ⦿ Entry must balance or equal to zero.
- ⦿ Debits = Credits.
- ⦿ Debits are on the left of a transaction and indicate “what was received.”
- ⦿ Credits are on the right of a transaction and indicate the “source of the item received.”



Double-Entry Accounting (con't.)

🌀 **Debits** are “what is received” and **credits** are the “source of the item received.”

Example 1:

I receive registration fees from customers in the form of cash and checks. The accounting entry is:

Debit – Cash (what I received)

Credit – Registration fee revenue (the source of what I received)

Double-Entry Accounting (con't.)

Example 2:

I buy office supplies. I receive the supplies and pay for them with cash. The accounting entry is:

Debit – Office Supplies Expenditures (what I received)

Credit – Cash (the source for what I received)

Double-Entry Accounting (con't.)

Balance Sheet Accounts

- Assets
 - Cash
 - AR
 - Fixed Assets - Equipment
- Liabilities
 - AP or any other types of payables
- Equity or Fund Balance



Assets – Liabilities = Equity or Fund Balance

Double-Entry Accounting (con't.)

Operating Accounts

– Expenditures

- Personal services
- Contractual services
- Supplies
- Fixed Charges
- Travel
- Equipment

– Revenues

- State appropriations
- Sales
- Federal grants
- Other revenue



Double-Entry Accounting (con't.)

Positive Balances

+

☉ Balance Sheet Acct.

- Assets DR
- Liabilities CR
- Fund Balance CR

☉ Operating Account

- Expenditures DR
- Revenue CR

Negative Balances

-

☉ Balance Sheet Acct.

- Assets CR
- Liabilities DR
- Fund Balance DR

☉ Operating Account

- Expenditures CR
- Revenue DR

Double-Entry Accounting (con't.)

- To ensure the records and accounts are in balance, sometimes accountants use “T” accounts to assist in preparing journal entries.

- What is a “T” account?
 - It is a capital “T.”
 - Used to “visualize” a general ledger account.
 - You can “see” the proposed debits and credits.
 - You can “see” the ending account balances.
 - A minimum of 2 “T” accounts are needed for an entry.

Double-Entry Accounting (con't.)

☉ T- Accounts

Cash	
Debit	Credit

☉ Debit – Operating Account (Expenditures)

 Credit – Balance Sheet Account (Cash)

☉ Debit – Balance Sheet Account (Cash)

 Credit – Operating Account (Revenue)

Accruals

Accruals recognize expenditures and revenues when:

- ① the expense or revenue **occurs**,
- ② **not** when cash is actually **received or paid out**.

So, what does that mean?

Accruals - Expenditures

🌀 For Expenditures, it means:

- When a purchase order is approved, an “obligation” occurs.
- “**Obligation**” initiates an “**encumbrance.**”
- At the time the invoice is processed, an **accounts payable** and **expenditure** are recognized and booked.
- **Budget funds** are set aside (obligated), but not cash.

Accruals - Expenditures



PR approved



Goods &
Invoice
Received



Agency
Processes
Payment



Processed by
CGO & STO

Budget/funds encumbered,
set aside, as a result of the
PR, but cash not paid out.

Dr **Expenditures**
Cr Accounts Payable

Expenditure recognized,
but cash not yet paid out.

Dr Accounts Payable
Cr **Cash**
Cash decreased as a result
of the CGO approval for
check to be cut by the STO.

Accruals – Revenues

☉ For Revenues:

- When the agency realized an amount of **money is due** the agency, the agency initiates a “**billing.**”
- At this time, the **accounts receivable** and **revenue** are recognized and booked, but not cash.
- **Cash** will be recognized when the cash/check/wire is received and deposited.

Accruals - Revenues



Agency Bills for Money Owed



Money & Checks Received



Agency Processes Receipt



Processed by STO

Dr Accounts Receivable
Cr **Revenue**

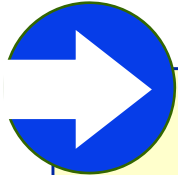
Revenue recognized, but cash has not been received.

Dr **Cash** (STO Clearing)
Cr Accounts Receivable

Checks/cash are deposited into a STO account for verification before posting.

Dr **Cash** (Agency Acct)
Cr Cash (STO Clearing)

Agency cash increased as a result of the STO approval of bank deposit.



- ◆ Expenditure Example:
 - ◆ Encumber funds for a purchase order.
 - ◆ Pay for the purchased items.

Expenditure Example

- Each entry will generally post to a Balance Sheet Account and an Operating Account
- Example: To encumber funds for a purchase order

<i>Dr. Expenditures</i>	<i>\$150</i>
<i>Cr. Accounts payable</i>	<i>\$150</i>

- Example: To pay for the purchased items

<i>Dr. Accounts payable</i>	<i>\$150</i>
<i>Cr. Cash</i>	<i>\$150</i>

Expenditure Example (con't.)

- From the examples on the previous slide:
- Example: To record a purchase order

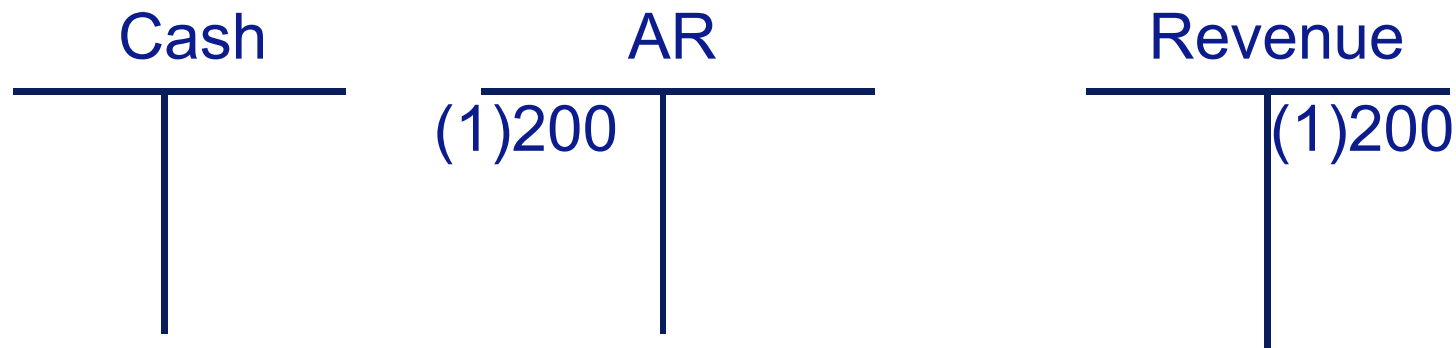
Dr. Expenditures \$150
Cr. Accounts payable \$150

Cash	AP	Expenditures
	(1)150	(1)150

Revenue Example (con't.)

- From the example on the previous slide:
- Example: To record amount owed your agency

Dr. Accounts Receivable \$200
Cr. Revenue \$200



Revenue Example (con't.)

- From the example on the previous slide:
- Example: Record the receipt of funds

Dr. Cash \$200

Cr. Accounts Receivable \$200

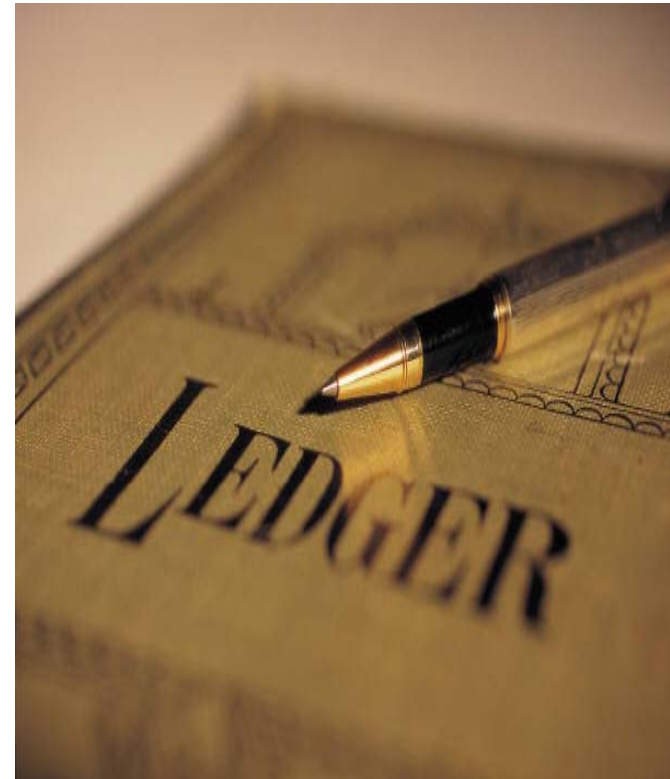
Cash	AR	Revenue
200 (2)	(1)200 200 (2)	(1)200
200	0	200



Appendix B: General Ledger

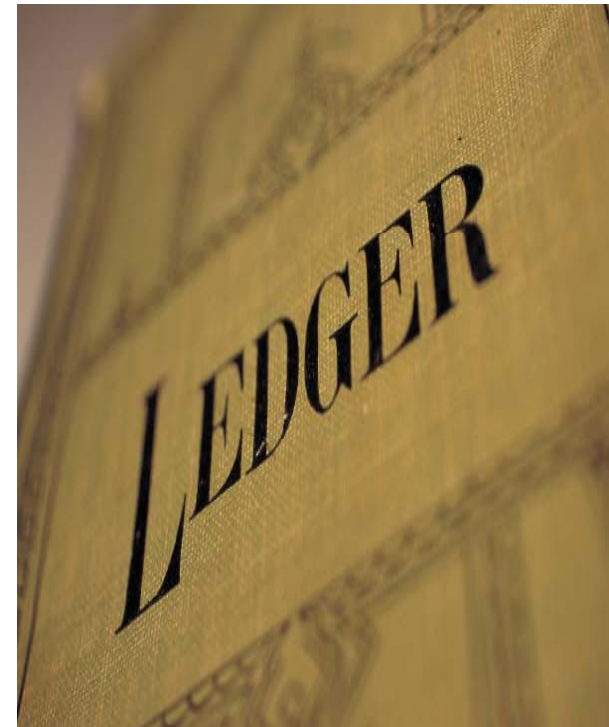
What is a General Ledger?

- It is the main source of accounting information for a business entity.
- Commonly referred to as the **“Original Book of Record.”**
- It is a summary of all accounting events that occur in the operation of a business.



What is a General Ledger? (con't)

- It is a collection of all **asset, liability, fund equity, revenue, and expenditure** accounts.
- It is a collection of all balance sheet accounts (**assets, liabilities and fund equity**) and operating accounts (**revenues and expenditures**).
- Transactions are summarized in a General Ledger by General Ledger accounts (GL accounts).



What is a General Ledger Account?

- It is a record in the GL that is used to collect and store similar financial information (debits/credits) for a specific activity such as Cash on Deposit, Misc. Revenue, Supplies, etc.
- GL accounts are organized into a Chart of Accounts which consists of all GL accounts classified by GL account type.
- A Chart of Accounts provides a framework for the GL accounts to ensure an orderly representation of accounting data.

What is a General Ledger Account? (cont.)



☉ The most common General Ledger Account categories in a **Chart of Accounts** are:

- Assets
- Liabilities
- Equity or Fund Balance
- Revenues
- Expenditures
- Transfers/Other

What is a General Ledger Account? (con't)



④ Within the GL, more detail account schemes are used to collect and store similar financial information:

- **Funds** such as state appropriation, earmarked, & federal funds – 1001, 3035, 5055
- **Programs** such as administration, consumer services, claims, & employee benefits – 0762, 0764, 5215, 1542
- **Object codes** such as personal services, contractual services, supplies, & travel – 0158, 0200, 0300, 0500

General Ledger Account Example



3035-0762-0301 STARS

This account represents state appropriations for administrative supplies at the Department of Agriculture as follows:

STARS

SCEIS

3035 = general operating = 30350000

0762 = administration = 30000000

0301 = supplies = 5030010000

General Ledger Account Example (con't.)

- Each financial account has a set of balance sheet accounts:
 - Assets
 - Liabilities
 - Fund Equity
- Each financial account has a set of operating accounts:
 - Revenue
 - Expenditures
- Using our earlier example, account **3035-0762-0301** would have the following GL balances:

General Ledger Account Example (con't.)



3035-0762-0301 (STARS) or
30350000-30000000-5030010000 (SCEIS)

<u>Balance Sheet Accounts</u>	<u>Dr Balance</u>	<u>Cr Balance</u>
Cash		\$150
Accounts Receivable		
Accounts Payable	\$150	\$150
 <u>Operating Accounts</u>		
Revenue		
Expenditures	\$150	

What is a Trial Balance?

- It is a statement prepared summarizing the general ledger accounts at the end of the accounting period to assure total debits equal total credits.

Trial Balance
December 31, 2005

Account Title	Debit	Credit
Cash	\$7,000	
Accounts Receivable	3,000	
Office Supplies	3,000	
Office Equipment	5,000	
Bank Loan		\$5,000
Accounts Payable		1,000
Common Stock		10,000
Consulting Revenue		7,000
Rent Expense	600	
Salaries Expense	2,500	
Supplies Used	1,200	
Utilities Expense	700	
Total	\$23,000	\$23,000

- It lists balances in all GL accounts in the double entry system.

Trial Balance Example



Our previous example's TB would look like this:

3035-0762-0301 (STARS) or

30350000-30000000-5030010000 (SCEIS)

<u>GL Account</u>	<u>Dr Balance</u>	<u>Cr Balance</u>
Cash		\$150
Accounts Receivable		
Accounts Payable	\$150	\$150
Revenue		
Expenditures	\$150	
Totals	\$300	\$300

General Ledger/Trial Balance Exercise



3035-0762-7201 (STARS) or

30350000-30000000-4530030000 (SCEIS)

GL Account

Dr Balance

Cr Balance

Cash

Accounts Receivable

Accounts Payable

Revenue

Expenditures

Totals

General Ledger/Trial Balance Exercise (con't.)



3035-0762-7201 (STARS) or

30350000-30000000-4530030000 (SCEIS)

<u>GL Account</u>	<u>Dr Balance</u>	<u>Cr Balance</u>
Cash	\$200	
Accounts Receivable	\$200	\$200
Accounts Payable		
Revenue		\$200
Expenditures		
Totals	<u>\$400</u>	<u>\$400</u>

Trial Balance by Financial Account



30350000-30000000-5030010000 (SCEIS)

<u>GL Account</u>	<u>Dr Balance</u>	<u>Cr Balance</u>
Cash		\$150
Accounts Payable	\$150	\$150
Expenditures	\$150	
Totals	\$300	\$300

30350000-30000000-4530030000 (SCEIS)

<u>GL Account</u>	<u>Dr Balance</u>	<u>Cr Balance</u>
Cash	\$200	
Accounts Receivable	\$200	\$200
Revenue		\$200
Totals	\$400	\$400
TOTAL ALL ACCOUNTS	<u>\$700</u>	<u>\$700</u>

Trial Balance by GL Account



Fund/Funded Program 30350000-30000000

<u>GL Account</u>	<u>Dr Bal</u>	<u>Cr Bal</u>	<u>End Dr</u>	<u>End Cr</u>
Cash	\$200	\$150	\$ 50	
Accounts Receivable	\$200	\$200	\$ -0-	
Accounts Payable	\$150	\$150	\$ -0-	
Revenue 4530030000		\$200		\$200
Expend. 5030010000	\$150		\$150	
Total All GL Accounts	\$700	\$700	\$200	\$200