General Ledger Number Reference Guide – What You Need to Know

Why is using the correct GL important?

- Financial statements and results are reported based on the GL for expenses.
- IRS 1099 reporting is based on the General Ledger number (GL) used for purchases.
    - IRS charges fines for incorrect data and the correct GL helps avoid non-compliance.

Accounts Payable (AP) has an extensive list of resources available on the GL Codes webpage for use when creating Purchase Requisitions (PRs) or e-NPOs. You can also find the listing on the Procurement Resources webpage. To prevent GL changes at the end of the payment process (when AP receives the invoice to pay), it is important to use the tools available to select the correct GL.

- ❖ **The SAP GL numbers and account names listing are available on the GL Codes webpage.**
    - ➢ **The GL Codes page also includes the following data:**
        - ❑ **AP Commonly Used GLs (updated)**
        - ❑ **AP Specially Used GLs**
        - ❑ **Asset Commonly Used GLs**
        - ❑ **Contracted Services GLs**
        - ❑ **Grant Commonly Used GLs**
        - ❑ **IT Commonly Used GLs**
        - ❑ **Texas Comptroller Manual of Accounts and Instructions**
    - ➢ **Travel GLs are located on the Travel GL Matrix.**
    - ➢ **If you are unsure of the correct GL code for your PR or e-NPO, these resources are a good starting point.**

Things to keep in mind when creating a Purchase Requisitions or e-NPO.

- Buyers or End Users are responsible for researching and selecting the correct GLs based on the purchase.
- The Purchasing office does not review every PR. This results in invoices received by AP that have an incorrect GL on the Purchase Order (PO). AP will then ask the Buyer or End User to make the GL correction on the PR.
- GL changes are done on the PR for proper workflow approvals and a correct reference for future use when creating a PR for the same type of purchase (whether the same vendor or a different vendor).
- There may be some cases when incorrect GLs were used and not identified on past purchases. Regardless, you may now be asked to correct the GL on the PR and use that GL going forward.

Tips for selecting the correct GL:

- Reference prior purchase requisitions for the same or similar goods or services.
- Use the available GL listings. Create your own specific GL list for your department for quick reference if there are recurring purchases of certain items.
- If you still have GL questions after reviewing the available tools, contact the Purchasing office at purchasing@txstate.edu or (512) 245-2521 and seek guidance from a Buyer. If Purchasing is not available, you may contact AP for assistance at payables@txstate.edu or (512) 245-2777.