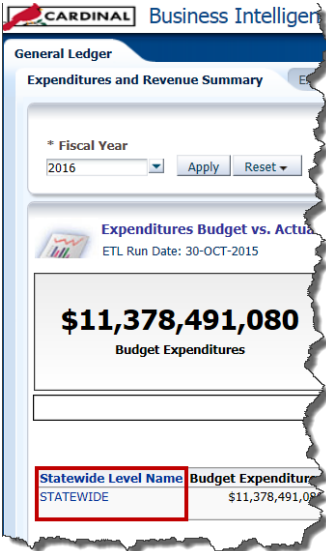


Drilldown – Levels for Statewide, Program, Fund and Account Overview

Please refer to the CAPP Manual

https://www.doa.virginia.gov/reference/CAPP/CAPP_Summary_Cardinal.shtml#60000 for detailed explanations regarding the breakdown of program, fund, and account codes.

1. Statewide Level Name



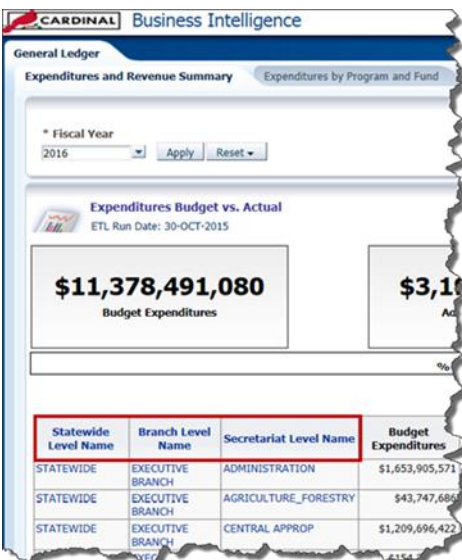
Statewide Level Name	Budget Expenditures
STATEWIDE	\$11,378,491,080

2. Branch Level Name



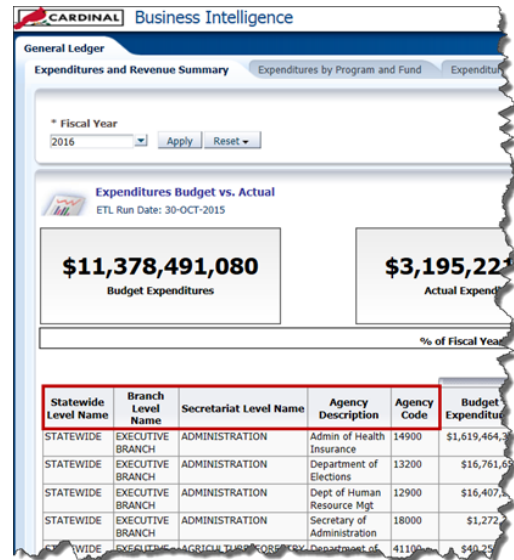
Statewide Level Name	Branch Level Name	Budget Expenditures
STATEWIDE	EXECUTIVE BRANCH	\$11,239,292,160
STATEWIDE	JUDICIAL BRANCH	\$50,850,420
STATEWIDE	LEGISLATIVE BRANCH	\$88,348,499

3. Secretariat Level Name



Statewide Level Name	Branch Level Name	Secretariat Level Name	Budget Expenditures
STATEWIDE	EXECUTIVE BRANCH	ADMINISTRATION	\$1,653,905,571
STATEWIDE	EXECUTIVE BRANCH	AGRICULTURE_FORESTRY	\$43,747,686
STATEWIDE	EXECUTIVE BRANCH	CENTRAL APPROP	\$1,209,696,422

4. Agency Description/Agency Code

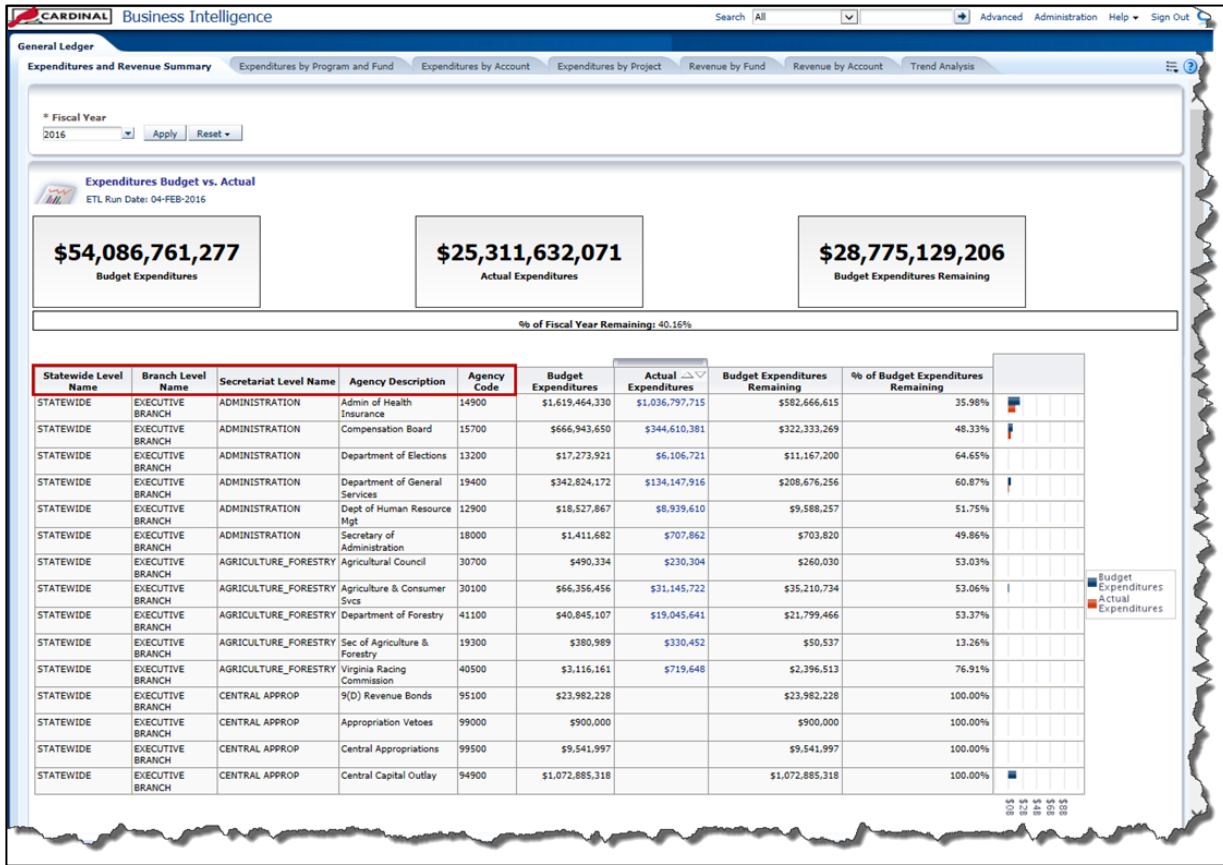


Statewide Level Name	Branch Level Name	Secretariat Level Name	Agency Description	Agency Code	Budget Expenditures
STATEWIDE	EXECUTIVE BRANCH	ADMINISTRATION	Admin of Health Insurance	14900	\$1,619,464,300
STATEWIDE	EXECUTIVE BRANCH	ADMINISTRATION	Department of Elections	13200	\$16,761,600
STATEWIDE	EXECUTIVE BRANCH	ADMINISTRATION	Dept of Human Resource Mgt	12900	\$16,407,000
STATEWIDE	EXECUTIVE BRANCH	ADMINISTRATION	Secretary of Administration	18000	\$1,272,000
STATEWIDE	EXECUTIVE BRANCH	AGRICULTURE_FORESTRY	Department of Agriculture	41100	\$49,230,000

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Structure of Statewide Drilldown (Overview)



There are 4 levels to drilldown starting with **Statewide**. Users can then drill down to **Branch** level, **Secretariat** level, and then to the **Agency** level.

1. Statewide Level Name
2. Branch Level Name
3. Secretariat Level Name
4. Agency Description/Agency Code

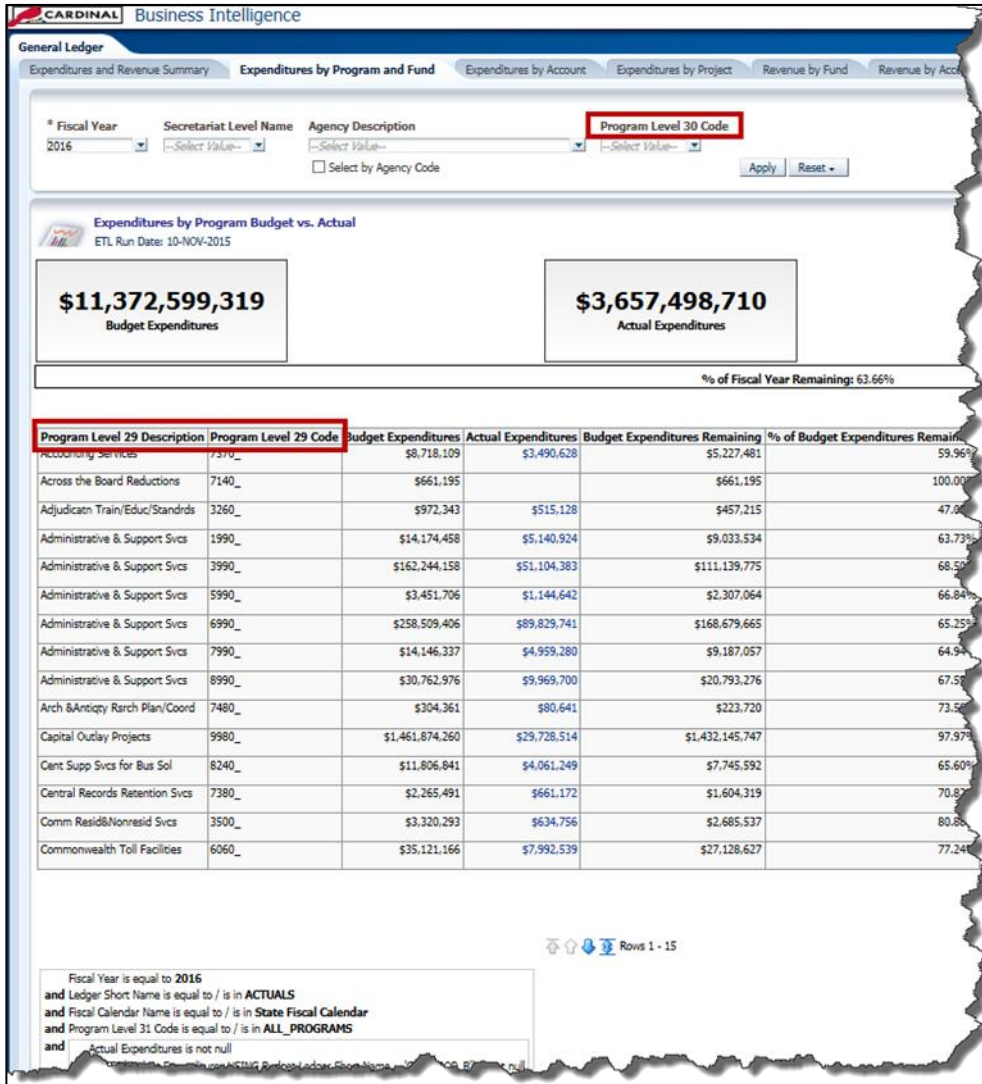
SW BI101: Drilldown – Levels for Statewide, Program, Fund and Account

Program Drilldown

Program Level 30 Code – prompt

Program Level 29 Description/Code – column

Program Level 28 Description/Code – column



General Ledger
 Expenditures and Revenue Summary | **Expenditures by Program and Fund** | Expenditures by Account | Expenditures by Project | Revenue by Fund | Revenue by Account

* Fiscal Year: 2016 | Secretariat Level Name: --Select Value-- | Agency Description: --Select Value-- | **Program Level 30 Code**: --Select Value--
 Select by Agency Code | Apply | Reset

Expenditures by Program Budget vs. Actual
 ETL Run Date: 10-NOV-2015

\$11,372,599,319 Budget Expenditures	\$3,657,498,710 Actual Expenditures
--	---

% of Fiscal Year Remaining: 63.66%

Program Level 29 Description	Program Level 29 Code	Budget Expenditures	Actual Expenditures	Budget Expenditures Remaining	% of Budget Expenditures Remaining
Accounting Services	7370_	\$8,718,109	\$3,490,628	\$5,227,481	59.96%
Across the Board Reductions	7140_	\$661,195		\$661,195	100.00%
Adjudicaten Train/Educ/Standrds	3260_	\$972,343	\$515,128	\$457,215	47.00%
Administrative & Support Svcs	1990_	\$14,174,458	\$5,140,924	\$9,033,534	63.73%
Administrative & Support Svcs	3990_	\$162,244,158	\$51,104,383	\$111,139,775	68.50%
Administrative & Support Svcs	5990_	\$3,451,706	\$1,144,642	\$2,307,064	66.84%
Administrative & Support Svcs	6990_	\$258,509,406	\$89,829,741	\$168,679,665	65.25%
Administrative & Support Svcs	7990_	\$14,146,337	\$4,959,280	\$9,187,057	64.94%
Administrative & Support Svcs	8990_	\$30,762,976	\$9,969,700	\$20,793,276	67.50%
Arch & Antiqy Rarch Plan/Coord	7480_	\$304,361	\$80,641	\$223,720	73.50%
Capital Outlay Projects	9980_	\$1,461,874,260	\$29,728,514	\$1,432,145,747	97.97%
Cent Supp Svcs for Bus Sol	8240_	\$11,806,841	\$4,061,249	\$7,745,592	65.60%
Central Records Retention Svcs	7380_	\$2,265,491	\$661,172	\$1,604,319	70.82%
Comm Resid&Nonresid Svcs	3500_	\$3,320,293	\$634,756	\$2,685,537	80.88%
Commonwealth Toll Facilities	6060_	\$35,121,166	\$7,992,539	\$27,128,627	77.24%

Fiscal Year is equal to 2016
 and Ledger Short Name is equal to / is in ACTUALS
 and Fiscal Calendar Name is equal to / is in State Fiscal Calendar
 and Program Level 31 Code is equal to / is in ALL_PROGRAMS
 and Actual Expenditures is not null

CARDINAL Business Intelligence Search All

General Ledger

Expenditures by Program and Fund Budget vs. Actual
ETL Run Date: 10-NOV-2015

Program Level 29 Description	Program Level 29 Code	Program Level 28 Description	Program Level 28 Code	Fund Description	Fund Code	Budget Expenditures	Actual Expenditures	Budget Expenditures R
Administrative & Support Svcs	6990_	Administrative & Support Svcs	6990	General Fund	01000	\$141,060		
Administrative & Support Svcs	6990_	Administrative & Support Svcs	6990	Commonwealth Transportation	04000	\$15,413,101		
Administrative & Support Svcs	6990_	Administrative & Support Svcs	6990	Highway Federal	04010	\$8,600,000		
Administrative & Support Svcs	6990_	Administrative & Support Svcs	6990	Hwy Maintenance & Operating Fd	04100	\$222,207,141		
Administrative & Support Svcs	6990_	Administrative & Support Svcs	6990	Intercity Pass Rail Op&Cap Fd	04240	\$1,748,248		
Administrative & Support Svcs	6990_	Administrative & Support Svcs	6990	Rail Enhancement Fund	04260	\$913,498		
Administrative & Support Svcs	6990_	Administrative & Support Svcs	6990	Shortline Rail Preserv&Develop	04313	\$107,378		
Administrative & Support Svcs	6990_	Administrative & Support Svcs	6990	Transportation Trust Fund	04710	\$837,654		
Administrative & Support Svcs	6990_	Administrative & Support Svcs	6990	Commonwealth Mass Transit Fund	04770	\$8,541,326		
Administrative & Support Svcs	6990_	Employee Training & Developmnt	699024	Highway Federal	04010	\$0	\$1,456,266	
Administrative & Support Svcs	6990_	Employee Training & Developmnt	699024	Hwy Maintenance & Operating Fd	04100	\$0	\$3,104,851	
Administrative & Support Svcs	6990_	Facilities & Grounds Mgmt Svcs	699015	Hwy Maintenance & Operating Fd	04100	\$0	\$5,721,388	
Administrative & Support Svcs	6990_	General Management & Direction	699001	Highway Federal	04010	\$0	\$246,075	
Administrative & Support Svcs	6990_	General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	\$0	\$45,186,609	
Administrative & Support Svcs	6990_	General Management & Direction	699001	Intercity Pass Rail Op&Cap Fd	04240	\$0	\$471,014	
Administrative & Support Svcs	6990_	General Management & Direction	699001	Rail Enhancement Fund	04260	\$0	\$244,944	
Administrative & Support Svcs	6990_	General Management & Direction	699001	Shortline Rail Preserv&Develop	04313	\$0	\$24,818	
Administrative & Support Svcs	6990_	General Management & Direction	699001	Transportation Trust Fund	04710	\$0	\$142,913	
Administrative & Support Svcs	6990_	General Management & Direction	699001	Commonwealth Mass Transit Fund	04770	\$0	\$2,125,310	
Administrative & Support Svcs	6990_	Information Technology Svcs	699002	Hwy Maintenance & Operating Fd	04100	\$0	\$31,105,553	
Grand Total						\$258,509,406	\$89,829,741	\$16

Fiscal Year is equal to 2016
and Ledger Short Name is equal to / is in ACTUALS
and Fiscal Calendar Name is equal to / is in State Fiscal Calendar
and Program Level 29 Code is equal to / is in 6990_

CARDINAL Business Intelligence

General Ledger

Expenditures by Program, Fund and Account
ETL Run Date: 10-NOV-2015

Program Description	Program Code	Fund Description	Fund Code	Account Description	Account Code	Actual Expenditures
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Employer Retire Contrib-Def Ben	5011110	\$2,563,952
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Salary Social Security&Medicare	5011120	\$1,145,249
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Wage Social Security&Medicare	5011130	\$38,710
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Group Life Insurance	5011140	\$190,522
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Employer Health Ins Premium	5011150	\$3,405,516
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Salaries, Classified	5011230	\$15,959,463
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Salaries, Non-Productive Time	50112301	\$6,020,431
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Salaries, Overtime	5011250	\$16,985
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Bonuses & Incentives	5011310	\$18,850
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Specified Per Diem Payments	5011340	\$800
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Wages, General	5011410	\$505,953
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Wages, Overtime	5011430	\$53
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Express Services	5012110	\$34,391
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Outbound Freight Services	5012120	\$1,892
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Messenger Services	5012130	\$19,660
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Postal Services	5012140	\$8,991
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Printing Services	5012150	\$7,782
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Telecom Services (VITA)	5012160	\$1,101,535
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Telecom Services (Non-State)	5012170	\$42,866
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Telecom Services (State)	5012180	\$810
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Inbound Freight Services	5012190	\$4,058
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Organization Memberships	5012210	\$15,656
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Publication Subscriptions	5012220	\$9,494
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Employee Training/Workshop/Conf	5012240	\$46,471
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Employee Training Travel	5012270	\$6,708
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Employee It Train/Workshp/Conf	5012280	\$336
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Medical Services	5012340	\$195,365
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Auditing Services	5012410	\$153,840
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Fiscal Services	5012420	\$20,767
General Management & Direction	699001	Hwy Maintenance & Operating Fd	04100	Attorney Services	5012430	\$819,479

Rows 1 - 30

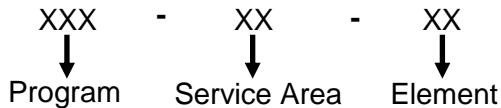
Fiscal Year is equal to 2016
and Ledger Short Name is equal to / is in ACTUALS
and Fiscal Calendar Name is equal to / is in State Fiscal Calendar
and Program Level 29 Code is equal to / is in 6990_

Structure and Content of Program

https://www.doa.virginia.gov/reference/CAPP/CAPP_Topics_Cardinal/60105.pdf

The program structure is a mechanism whereby the State's activities and services and corresponding expenditures can be conveniently and uniformly organized, clearly identified, and easily accounted for. In this structure, the services that the State provides and the activities in which the state is engaged are classified systematically as items in descending levels on the basis of programs and service areas. The program component applies to expenditures only. The program structure will normally not change during a biennium. Although the program component is independent of the project component, the program code 998000 is assigned as an identifier of all capital outlay projects which are a unique type of expenditure for data processing purposes.

The three levels of the program component comprise the seven-digit program code as follows:

**Program**

The first digit of the three-digit program code identifies the function. Function is defined as the broadest aggregation of state government efforts stated as a general purpose. Numbers have been assigned to the functions as follows:

- 1: Education
- 2: Undesignated Programs or Clearing Accounts
- 3: Administration of Justice
- 4: Individual and Family Services
- 5: Resource & Economic Development
- 6: Transportation
- 7: General Government
- 8: Enterprises

The second two digits of the program code identify subfunctions through a range of program numbers. Subfunctions are defined as the broadest subdivision of efforts within a function, which describes an aggregation of programs.

A program is a distinct organization of resources directed toward a specific objective of either:

- Creating, improving, or maintaining a condition affecting the public;
- Preserving, developing, or conserving a public resource;
- Preventing, containing, or eliminating a public problem; or
- Supporting or controlling other programs.

Service Area

A service area is the broadest subdivision, as nearly as practicable, of a program. Resources provided for service areas may be interchanged for maximum accomplishment of program objectives.

Element

An element is a component of a service area; its purpose is to provide a description of specific activities and facilities which contribute to the accomplishment of the service area. This is an optional component available for individual agency use for internal management purposes. If an agency wishes to establish elements, the Cardinal ChartField Maintenance – Program form request must be submitted to the Department of Accounts at gacct@doa.virginia.gov.

The form is available on the Cardinal website in **Forms** under **Resources**. The program code number must consist of a valid program and service area code (five digits as they appear in the program structure) followed by a two-digit element code assigned at the agency's discretion provided it has not been assigned previously. The element code field is limited to 01 through 99.

Every activity of State government, whether at the level of program, service area, or element, has a unique seven-digit code in DPBs (Department of Planning and Budget) programmatic structure. For example, if expenditure information pertaining to the function **Resource and Economic Development** is desired, the computer will sort on the program number 5XXXXXX. If information is desired on the subfunction **Consumer Affairs**, then programs 550XXXX to 566XXXX are aggregated. If data on the program **Regulation of Professions and Occupations** is needed, 560XXXX is totaled. If service area data is required for **Physician Regulation**, then 56030XX is used.

Control

The program structure and codes are under the supervision and control of the Department of Planning and Budget. The programs and service areas in which an agency may participate are determined by the Department of Planning and Budget under the authority of the General Assembly. Agencies wishing to modify the programs and service areas in which they participate should direct their requests in writing to the Director of the Department of Planning and Budget.

Program Codes and Titles

A detailed listing of the Commonwealth's programmatic structure is available on the Department of Planning and Budget's website at:


<http://dpb.virginia.gov/budget/budget.cfm?page=COA>

Click on the **COA3.0 - Programs and Service Areas** link. This link provides a numerical listing of program and service areas.

Fund Drilldown

Fund Level 30 Description/Code – column

Fund Level 29 Description/Code – column


Business Intelligence

General Ledger
Home

Expenditures and Revenue Summary
Expenditures by Program and Fund
Expenditures by Account
Expenditures by Project
Revenue by Fund
Revenue by Account

Expenditures by Fund Budget vs. Actual
ETL Run Date: 10-NOV-2015

\$11,372,599,319

Budget Expenditures

\$3,657,498,710

Actual Expenditures

% of Fiscal Year Remaining: 63.66%

Fund Level 30 Description	Fund Level 30 Code	Fund Level 29 Description	Fund Level 29 Code	Budget Expenditures	Actual Expenditures	Budget Expenditures Remaining
Debt Service	DEBT_SERVICE	9(D) Rev Bonds-Construction	08150	\$6,434,000		
Debt Service	DEBT_SERVICE	Gen Cap Outlay Debt Serv Fund	08949	\$359,266,256		\$359,266,256
Debt Service	DEBT_SERVICE	DPB 9(D) Revenue Bond Fund	08951	\$12,766,000		\$12,766,000
Debt Service	DEBT_SERVICE	VCBA 21St Century	08170	\$143,065,018	\$479,295	\$142,585,723
Debt Service	DEBT_SERVICE	VCBA 21St Century - Evms	08171	\$578,128	\$25,613	\$552,515
Debt Service	DEBT_SERVICE	VPBA Projects	08200	\$581,633,515	\$19,735,305	\$561,898,210
Debt Service	DEBT_SERVICE	VPBA Projects - NonState	08201	\$188,757		\$188,757
Dedicated Sp Rev Fd	DED_SPEC_REVENUE	Adv Shipbuilding Train Facilit	09091	\$7,592,582	\$7,592,582	
Dedicated Sp Rev Fd	DED_SPEC_REVENUE	BOA Dedicated Special Rev Fund	09226	\$1,648,465	\$556,022	\$1,092,443
Dedicated Sp Rev Fd	DED_SPEC_REVENUE	Brown v Bd of Educ Scholarship	09121	\$231,591	\$13,079	\$218,512
Dedicated Sp Rev Fd	DED_SPEC_REVENUE	CW Technology Research Fd 274	09511	\$150,000	\$150,000	
Dedicated Sp Rev Fd	DED_SPEC_REVENUE	Gen Cap Outlay Ded Spec Rev	09949	\$20,225,961		\$20,225,961
Dedicated Sp Rev Fd	DED_SPEC_REVENUE	Central Capital Planning Fund	09650	\$20,570,225	\$380,357	\$20,189,868
Dedicated Sp Rev Fd	DED_SPEC_REVENUE	Commonwealths Devlp Oppor Fd	09101	\$8,750,000	\$2,990,000	\$5,760,000
Dedicated Sp Rev Fd	DED_SPEC_REVENUE	DHP Dedicated Spec Rev Fund	09223	\$27,207,038	\$9,984,548	\$17,222,490

Rows 1 - 15

Fiscal Year is equal to 2016

and Fiscal Calendar Name is equal to / is in State Fiscal Calendar

and FILTER(Budget Expenditures USING Budget Ledger Short Name = 'C_APPROP_B') is not null
or Actual Expenditures is not null

and Ledger Short Name is equal to / is in ACTUALS

and Fund Level 31 Code is equal to / is in FUNDS_APPROP

Structure and Content of Fund

https://www.doa.virginia.gov/reference/CAPP/CAPP_Topics_Cardinal/60104.pdf

Introduction

This topic discusses the fund structure used by the Commonwealth and how it relates to fund accounting.

Fund Descriptions

Fund accounting is the central basic concept in governmental financial management. The Cardinal Fund ChartField is a five-digit field and the first two digits represent the fund type. All financial documents must be coded with the five-digit number for fund identification.

XX XXX
↓
Fund Type

1. Overview

Eleven (11) fund types are currently established to account for specified financial activities of the Commonwealth. Each fund type is an independent fiscal and accounting entity with a self-balancing set of accounts that may have financial transactions with other funds of the State. A brief general description of each type of fund follows. There are a small number of exceptions which will not be delineated here.

2. Governmental Fund Types**a. General (01000)**

Accounts for the ordinary operations of government which are financed from taxes and other general revenues. All activities that do not qualify for inclusion in any other fund should be included in the general fund.

b. Special Revenues**• Special Revenue (02XXX)**

Accounts for activities, which are supported from revenues, derived from restricted taxes and other special (non-general) revenue sources.

• Highway Maintenance and Construction (04XXX)

A special revenue fund used to account for all revenues designated for highway operations, maintenance, construction, and related activities, excluding toll facilities. Includes federal monies for highway construction.

• Dedicated Special Revenue (09XXX)

Accounts for special revenues obtained from specific fees, taxes, licenses, permits, or assessments that are the sole or primary source of support for the activities and services provided. Revenues are received from sources that benefit from the services rendered by the agency. Revenues may not be used to support any other activities.

SW BI101: Drilldown – Levels for Statewide, Program, Fund and Account

- Federal Trust (10XXX)
Accounts for all federal monies received except those received by the Department of Transportation (04XXX), Virginia Employment Commission (07XXX), and higher education institutions (03XXX).
 - c. Debt Service (08XXX)
This fund is intended to highlight all debt-related activities. Such activities include the proceeds from sale of bonds and the payments of principal and interest to retire the bonds. Bonds are defined in Article X, §9, State Debt, of the Constitution of Virginia.
 - All appropriations for principal and interest payments are made to this fund for the recording of these expenditures. It may be necessary to transfer appropriations and/or cash from other funds to properly account for the activity in this fund. Appropriations, and related expenditures, for construction costs are also recorded in this fund.
 - Temporary borrowings are not included in this fund. This activity is properly accounted for in the fund from which they will be expended.
 - Principal and interest payments for general obligation bonds, §9(b) debt, are not included in this fund. This activity is funded from, and recorded in, the general fund.
 - d. Proprietary Fund Types
 - Enterprise (05XXX)
Used to account for self-supporting activities of government which render service to the general public.
 - Internal Service (06XXX)
Used to account for services and commodities furnished by a designated government agency to other departments of government.
 - e. Fiduciary Fund Types
 - Trust and Agency (07XXX)
Used to account for money and property received and held by government in the capacity of trustee, custodian, or agency for individuals, government entities, and non-public organizations.
- 3. Account Groups**
- a. General Fixed Assets (15XXX)
A self-balancing group of accounts similar to a fund, required by generally accepted accounting principles (GAAP), to account for all capitalized fixed assets belonging to the general government.

SW BI101: Drilldown – Levels for Statewide, Program, Fund and Account**4. Non-Governmental Fund Types****a. Higher Education (03XXX)**

Activity in this fund type is maintained in accordance with GAAP for educational institutions and it is not appropriate to include such activity within the fund structure promulgated for use by governmental entities. This fund is a non-general fund used to account for tuition and fees, university hospital revenue, auxiliary enterprises, and federal and other monies used for current operations.

Use in Coding**General**

Fund coding is mandatory on all financial documents to record such activity in the accounting system. Revenue collections from various combinations of sources and/or geographic locations are deposited to a fund. The General Assembly appropriates monies to be spent from a fund by agency and program or project. All expenditures must be coded to the fund(s) from which an appropriation was made to support the program or project.

Matching Federal Monies

Cardinal does not contain a mechanism to specifically identify State generated funds expended to match federal monies. If the agency requires this additional information, the Agency Use 1 or Agency Use 2 ChartFields can be utilized for this purpose. Refer to CAPP – Cardinal Topic No. 60101, *Chart of Accounts Summary Overview*, for more information on these ChartFields.

Fund**• General**

A fund code may be assigned by the Department of Accounts when an agency deposits revenue to a fund (other than the General Fund) and a part of the revenue requires special identification due to a Code of Virginia provision, the Appropriation Act, or formal administrative action.

• Use in Coding

The agency will use the fund code on all financial documents to identify any transaction pertaining to a specific, predefined category of revenues and expenditures within a fund. The fund code is used to provide a complete but separate set of accounting records for a specific operation.

A project code may also be used to provide detail accounting records but is intended for management use only since GAAP basis reporting is at the fund rather than project level.

See CAPP – Cardinal Topic No. 60107, Project.

Revenue can be deposited to the applicable fund code as received. However, an appropriation and allotment must be obtained for the applicable fund before any disbursements can be made. Many expenditures will require multiple coding of fund information in order to distribute costs to the appropriate funds. In some instances, personnel positions are paid from specified funds and should be identified as such on the applicable payroll records/forms.

Agencies must request appropriations and allotments from the Department of Planning and Budget by fund (fund source) for those programs that will be supported by money identified with a fund.

This identification applies to those items (appropriations) listed in the Appropriation Act. An appropriation and allotment may also be requested from the Department of Planning and Budget at

SW BI101: Drilldown – Levels for Statewide, Program, Fund and Account

any time for funds, such as parking, surplus property, and insurance recovery money, which do not appear in the Appropriation Act. In these cases, the program(s) to which the expenditures will apply must also be identified. In addition, Capital Outlay projects being funded from General Obligation Bond issues are identified by specified funds.

- **Cardinal Fund Coding**

The Cardinal Chart of Accounts structure and values are maintained in the General Ledger. The Fund ChartField is a centrally controlled element. If an agency wishes to add, modify, or delete a fund, a request must be submitted to the Department of Accounts on the Cardinal ChartField Maintenance – Fund form, located on the Cardinal website in **Forms** under **Resources**.

- **Codes and Titles**

Click the link below to see a list of fund codes and titles used on a Statewide basis. Only established fund codes are authorized for agency use in submitting accounting transactions to Cardinal.

https://www.doa.virginia.gov/reference/CAPP/CAPP_Topics_Cardinal/60104.pdf

Structure and Content of Accounts

https://www.doa.virginia.gov/reference/CAPP/CAPP_Topics_Cardinal/60106.pdf

Introduction

This topic details the Account ChartField used in accounting transactions by the Commonwealth of Virginia.

Account Chartfield Structure

The Account ChartField represents a detailed classification of financial activity used to specify the balance sheet account or the operating account on financial transactions. The first digit of the Account code is used to indicate the type of account being recorded – asset, liability, equity, expenditure, revenue, or transfer. The operating accounts (revenue, expenditure, and transfer) are temporary accounts that are closed at year-end to fund balance. All financial transactions of the Commonwealth must be recorded within the appropriate fund in two Accounts. Consistent with all modern double-entry accounting systems, Cardinal employs the basic accounting equation of assets less liabilities equals fund balance.

The chart below lists the various Account types along with a crosswalk to the previous CARS General Ledger Account (GLA) range covered by these Account types:

Cardinal Account ChartField	Account Type	CARS GLA Range	Used to Record
1XXXXXX	Asset	100-499	State-Owned Resources
2XXXXXX	Liability	500-799	Debts/Legal Obligations
3XXXXXX	Fund Balance (Equity)	800	Fund Balance
4XXXXXX	Revenue (Operating)	801-999	Current Fiscal Year's Operations
5XXXXXX	Expenditure (Operating)		
6XXXXXX	Transfer (Operating)		

Policy

The Cardinal Chart of Accounts structure and values are maintained in the General Ledger module. The Account ChartField is a centrally controlled element. Requests for the assignment of new, or changes in existing, Accounts must be sent to the Department of Accounts (DOA) on the ChartField Maintenance – Account form, located on the Cardinal website in **Forms** under **Resources**. The Account ChartField has a maximum length of 10 digits. An Account code is **required** on every accounting transaction.



SW BI101: Drilldown – Levels for Statewide, Program, Fund and Account

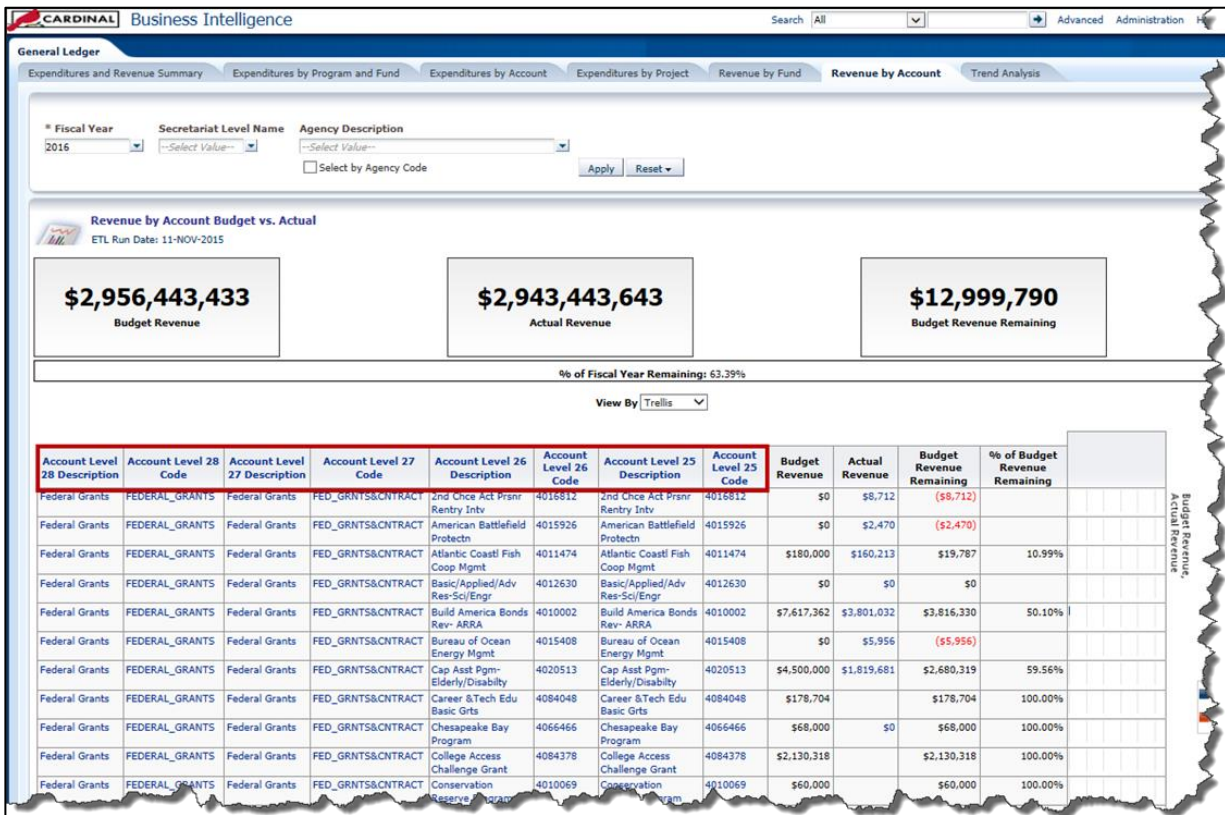
Account Drilldown: Revenue by Account

Account Level 28 Description/Code – column

Account Level 27 Description/Code – column

Account Level 26 Description/Code – column

Account Level 25 Description/Code – column



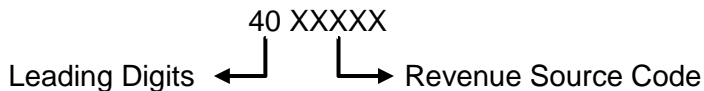
Structure and Content of Revenue Accounts – 4XXXXXX
Introduction

The information obtained from revenue accounts is used for several management purposes:

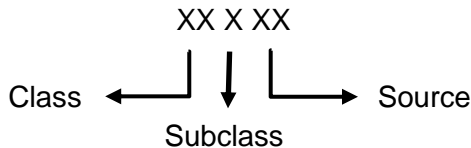
1. Complying with State law, which specifies that revenue from some sources must be identified and used only for certain purposes.
2. Analyzing revenue trends by source and developing estimates for future revenue collections.
3. Determining if reductions in expenditures or other adjustments are required during the fiscal year based on comparison of actual and estimated revenue.

Overview

Cardinal revenue accounts take the following form:



1. The **first two** digits of a revenue account are typically **40**.
2. The **remaining five** digits are the revenue source code. The first two digits indicate Revenue Class; and the third digit denotes Subclass when required for further categorization. The last two digits identify the specific source of revenue.



For example, Account 4001001 in Cardinal is equivalent to revenue source code 01001.

3. The **first two** digits of the revenue source code (digits 3 and 4 of the full Account code) indicate Revenue Class, except for Federal grants. Revenue Class is the primary designation of revenue source within the revenue source structure. There are ten major categories or classes of revenue which apply Statewide (see subtopic **Revenue Class/Subclass Listing**). For example, Account Code 40**01**055 (Beer Excise Tax) falls within Revenue Class 01000 - Taxes. All Federal grants and contracts are Revenue Class 10000.
4. The **third** digit of the revenue source code (digit 5 of the full Account code) denotes Revenue Subclass. Revenue Subclass is a secondary designation of revenue source. Subclasses have been assigned to those Revenue Classes for which further categorization of the type of revenue source is needed for recording and reporting purposes. Some Revenue Classes, such as 01000 - Taxes and 03000 – Sales of Property and Commodities, have not been broken down into subclasses; while other classes, for instance 02000 – Rights and Privileges, have many subclass designations (see subtopic **Revenue Class/Subclass Listing**). For example, Account code 40**02**138 (Real Estate Regulatory Fees) falls within Revenue Subclass 02100 – Licenses and Permits.

SW BI101: Drilldown – Levels for Statewide, Program, Fund and Account

5. The **last two** digits of the revenue source code (digits 6 and 7 of the full Account code) denote Revenue Source. A revenue source code is the most detailed, or lowest level designation, of revenue information in the Chart of Accounts structure. In a few instances, an extra digit is added to provide a further breakdown of the revenue (e.g., 40090606). Each Revenue Source is assigned to a specific fund or funds. See subtopic **Revenue Source Codes and Titles** for instruction on how to obtain a listing of the funds associated with a particular Revenue Source. Some Revenue Sources (such as insurance recoveries, proceeds from sale of surplus property, and rental of equipment) can apply to more than one fund.

The revenue source code assigned to Federal grants is the same as the program code assigned by the Federal Government. Revenue source codes have been established for Federal grants with no program code. These are entitled **Other assistance — XXX** where XXX is the Federal grantor agency. Unidentified assistance should be recorded in Account 4099000 until it can be moved to the proper Account.

The above represents a structure that relies on **smart-coding**. In Cardinal, this structure is also built into the Account Overall tree so that if a time arrives that the smart-coding is obsolete, the structure can still be maintained for reporting purposes.

Revenue**Class/Subclass**

Listing: A list of the established Revenue Classes and Subclasses follows:

CODE	CLASS/SUBCLASS
01000	TAXES
02000	RIGHTS AND PRIVILEGES
02100	Licenses and Permits
02300	Corporate Franchise and Charters
02400	Fees for Practice of Professions
02500	Fees for Miscellaneous Privileges
02600	Fees for Miscellaneous Services
02700	Fees for Administrative Services
03000	SALES OF PROPERTY AND COMMODITIES

SW BI101: Drilldown – Levels for Statewide, Program, Fund and Account

CODE	CLASS/SUBCLASS
04000	DONATIONS, RECEIPTS AND TRANSFERS
04000	Private Donations, Gifts and Grants
04200	Receipts from Cities, Counties and Towns
04300	Executive Transfers
05000	ASSESSMENTS AND RECEIPTS FOR SUPPORT OF SPECIAL SERVICES
06000	INSTITUTIONAL REVENUE
06000	Institutions of Higher Education
06100	Other Educational Institutions
06200	Medical Hospitals
06300	Health Sanatoria
06400	Mental Hospitals
06500	Corrections
06600	Other Institutions
07000	INTEREST, DIVIDENDS AND RENTS
07100	Interest
07200	Dividends
07300	Rents
07400	Capital Lease
08000	FINES, FORFEITURES, COURT FEES, COSTS, PENALTIES, AND ESCHEATS
08100	Fines, Forfeitures, Court Fees, and Costs
08300	Penalties
08400	Escheats
09000	OTHER REVENUE
10000 - 99999	FEDERAL GRANTS AND CONTRACTS

Special Consideration: Non-general Funds

To prevent duplicate counting of **non-general funds** revenue, DOA has established procedures to account for non-general fund cash transfers. Refer to CAPP – Cardinal Topic No. 20105, Appropriations, Allotments and Transfers, for further information.

Revenue Source Codes and Titles

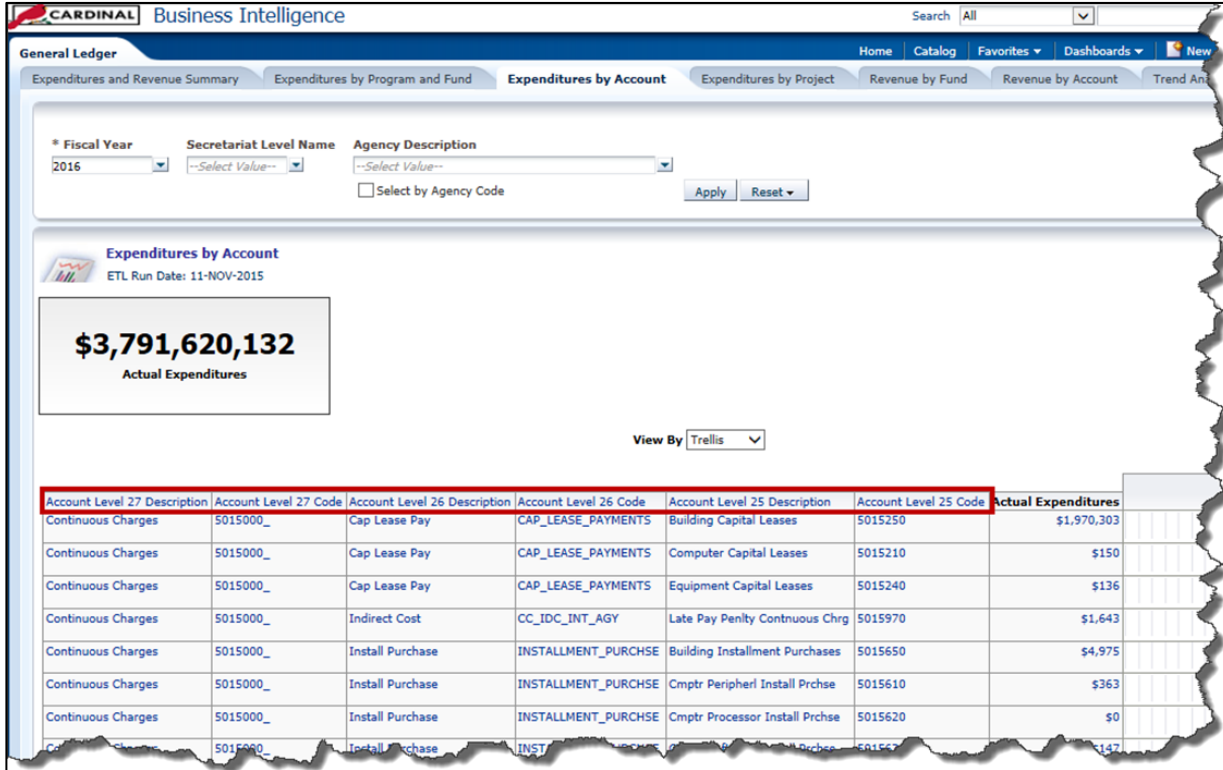
A detailed listing of the Commonwealth's revenue source codes is available on the Department of Planning and Budget's (DPB) website at <http://www.dpb.virginia.gov/budget/budget.cfm?page=COA>. Click on the **COA9.0 – Revenue Source** link. This link provides a numerical listing of Revenue Source Code, Revenue Source Name, Revenue Class Code, and Revenue Class Name.

Account Drilldown: Expenditures by Account

Account Level 27 Description/Code – column

Account Level 26 Description/Code – column

Account Level 25 Description/Code – column



* Fiscal Year: 2016
 Secretariat Level Name: --Select Value--
 Agency Description: --Select Value--
 Select by Agency Code

\$3,791,620,132
 Actual Expenditures

View By: Trellis

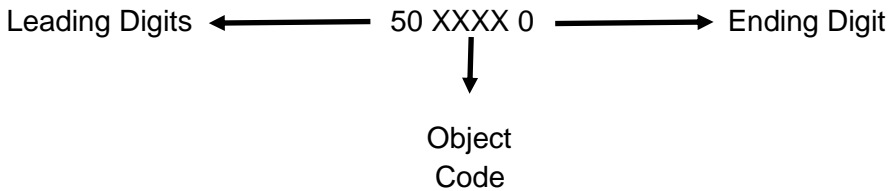
Account Level 27 Description	Account Level 27 Code	Account Level 26 Description	Account Level 26 Code	Account Level 25 Description	Account Level 25 Code	Actual Expenditures
Continuous Charges	5015000_	Cap Lease Pay	CAP_LEASE_PAYMENTS	Building Capital Leases	5015250	\$1,970,303
Continuous Charges	5015000_	Cap Lease Pay	CAP_LEASE_PAYMENTS	Computer Capital Leases	5015210	\$150
Continuous Charges	5015000_	Cap Lease Pay	CAP_LEASE_PAYMENTS	Equipment Capital Leases	5015240	\$136
Continuous Charges	5015000_	Indirect Cost	CC_IDC_INT_AGY	Late Pay Penalty Continuous Chrg	5015970	\$1,643
Continuous Charges	5015000_	Install Purchase	INSTALLMENT_PURCHASE	Building Installment Purchases	5015650	\$4,975
Continuous Charges	5015000_	Install Purchase	INSTALLMENT_PURCHASE	Cmptr Peripherl Install Prchse	5015610	\$363
Continuous Charges	5015000_	Install Purchase	INSTALLMENT_PURCHASE	Cmptr Processor Install Prchse	5015620	\$0
Continuous Charges	5015000_	Install Purchase	INSTALLMENT_PURCHASE	Printer Purchase	5015630	\$147

Structure and Content of Expenditure Accounts – 5XXXXXX
Introduction

The expenditure structure is a mechanism designed to classify the different expenditure categories and collect expenditure information in a systematic manner. The information is used for accounting control, financial management and budgeting purposes.

Overview

Cardinal expenditure accounts take the following form:



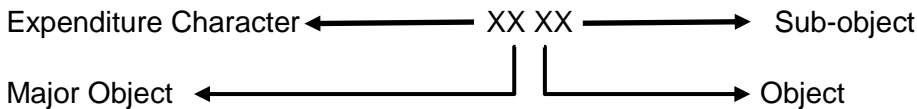
1. The **first two** digits of an expenditure account are typically **50**.
2. The **middle four** digits are DPBs object code. The object code is further subdivided into expenditure character, major object, object and sub-object.
3. The **final** digit of an expenditure account is always **0**.

For example, Account 5011110 in Cardinal is equivalent to object code 1111.

For a full listing of available Accounts along with a crosswalk to CARS values, refer to the job aid entitled **SW GL332: Chart of Accounts (COA) Mapping**, located on the Cardinal website in **Job Aids** under **Training**.

Expenditure Definition Levels

The expenditure classification code structure consists of four digits which identify the following components:



1. The **first** digit of the object code (digit 3 of the full Account code) denotes expenditure character, such as:
 - 1XXX: Operating Expenses
 - 2XXX: Fixed Asset Expenses
 - 3XXX: Debt Service Expenses
2. The **second** digit of the object code (digit 4 of the full Account code) denotes the major object classification of expenditure, such as:
 - 11XX: Personal Services
 - 12XX: Contractual Services

SW BI101: Drilldown – Levels for Statewide, Program, Fund and Account

3. The **third** digit of the object code (digit 5 of the full Account code) denotes the object of expenditure, such as:
 - 111X - Employee Benefits
 - 112X - Salaries
4. The **fourth** digit of the object code (digit 6 of the full Account code) denotes sub-object of expenditure, such as:
 - 1111 - Employer Retirement Contributions
 - 1114 - Group Insurance

For accounting purposes, all source documents must be coded at the sub-object of expenditure level. In a few instances, an extra digit is added to provide a further breakdown of the expenditure (e.g., 50129701). Appropriation and Allotment budget journals are at a rollup account level (5099001). DPB Operating Plans are normally at a sub-object level, but can also be at one of the budget convenience account levels (e.g., 5041000). For Agency level budgets, the agencies can select what level they want to budget.

The above represents a structure that relies on **smart-coding**. In Cardinal, this structure is also built into the Account Overall tree so that if a time arrives that the smart-coding is obsolete, the structure can still be maintained for reporting purposes.

Policy

DPB is responsible for the definition of all expenditure code information. DOA, working with DPB, will assign the four-digit object code numbers for all expenditure codes. Requests for the assignment of new, or changes in existing, expenditure codes should be made directly to DPB.

Expenditure Codes and Titles

A detailed listing of the Commonwealth's expenditure codes is available on DPB's website at <http://www.dpb.virginia.gov/budget/budget.cfm?page=COA>. Click on the **COA5.0 – Sub-object** link. This link provides a numerical listing of sub-object code names and descriptions.