

Volume No. 2—Classification and Coding Structure	<b>TOPIC NO.</b>	<b>60302</b>
Function No. 60300—FAACS Online	<b>TOPIC</b>	<b>NOMENCLATURE CODES</b>
	DATE	May 2009

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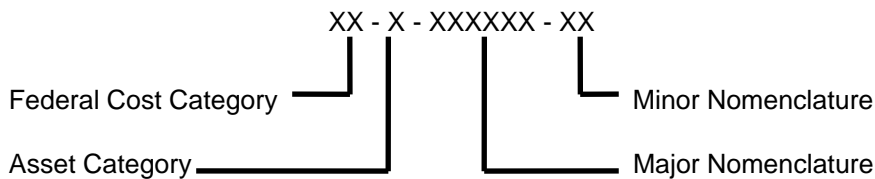
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## Overview

**Introduction** FAACS requires a standard asset classification procedure to determine the useful life for similar assets. To distinguish asset codes needed for the Fixed Asset Accounting and Control System (FAACS) from other State or agency codes, FAACS codes are designated as **Asset Nomenclature Codes**.

*When using the nomenclature code table, please note that a useful life that is within 20% of that specified by the relevant nomenclature code may be entered in an asset's master file record.*

**Nomenclature Code Structure** A nomenclature code is an 11-character numeric code, required for each asset entered in FAACS. The code is structured as follows:



**Federal Cost Category** The first two digits indicate the federal cost category under which the capital asset falls. This code is used for indirect cost calculations and other related purposes.

**Asset Category** The third digit indicates the major asset class under which the capital asset is assigned. The asset category is used for edit purposes and to aggregate assets into one of the five asset classes reported in the Commonwealth's Comprehensive Annual Financial Report.

Asset categories are

- Land,
- Buildings,
- Infrastructure,
- Equipment, and
- Construction-In-Progress — **Nomenclature code not required**

**Major Nomenclature** The next six digits indicate the major asset grouping under which the capital asset falls. These codes are assigned in sequential order by the Department of Accounts (DOA).

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## Overview, Continued

**Minor Nomenclature** The last two digits are reserved for agency classifications requiring greater detail than in the major nomenclature. **These codes are entered into FAACS by DOA FAACS personnel.**

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## Alphabetical Listing/Numerical Order: Nomenclature Code Listing

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**View Nomenclature Table** The Nomenclature Table can be accessed in FAACS by clicking the “*View Tables*” menu button and selecting the “*Nomenclature Table*” from the dropdown listing. The user then has the option of viewing the Nomenclature Table sorted in alphabetical or numerical order. See page 4 for an example of the Nomenclature Table sorted in alphabetical order and page 5 for an example of the numerical sort. Contact the Department of Accounts if you have questions or need help in viewing the Nomenclature Table in FAACS.

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## DOA Contact

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**DOA Contact** Assistant Director, Financial Reporting  
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## Example of Nomenclature Table Sorted in Alphabetical Order

https://secure.doe.virginia.gov - FAACS - Microsoft Internet Explorer provided by Department of Accounts  
 3/23/2009 11:33:27 AM  
 View Nomenclature Table

Master File Maint. | Trans File Maint. | Error File Maint. | Summary Maint. | View Tables | Restricted | Other

Records 1 - 20 of 1929

FED COST CAT	ASSET CAT	NOM CODE	MAJOR	MIN	ITEM DESCRIPTION	AGY COD	OBI CODE	G/L ACT	DEPREC TYP	RATE	USE LIFE	COMMODITY CODE
[update]	06	4	000020	01	1979 PLYMOUTH VOYAGER VAN	704	2254	370	S	00000	010	070000000000
[update]	08	4	000148	01	A. O. EXAMINING STAND	263	2262	370	S	00000	012	625520000000
[update]	08	4	000090	00	A/V KITS, SLIDES,TAPES,WORKBKs	000	2222	370	S	00000	008	785700000000
[update]	05	4	000302	00	ACCELERATOR,PARTICLE,NUCLEAR	000	2241	370	S	00000	008	490650000000
[update]	05	4	000358	00	ACCELERATOR,PARTICLE,NUCLEAR	000	2241	370	U	06670	008	490650000000
[update]	08	4	000628	00	ACETYLENE TORCH	000	2273	370	S	00000	005	895270000000
[update]	08	4	000708	00	ACETYLENE TORCH	000	2273	370	U	06670	005	895270000000
[update]	08	4	000102	00	ACOUSTIC HOOD-DP ACQ	000	2278	370	S	00000	005	205080000000
[update]	07	4	100129	00	ADP EQUIPMENT - MISC	000	2211	370	S	00000	005	205080000000
[update]	07	4	100129	01	ADP EQUIPMENT - MISC	194	2211	370	S	00000	003	205080000000
[update]	08	4	000949	00	AERATORS-ALL TYPES	000	2241	370	U	06670	008	515050000000
[update]	08	4	000948	00	AERATORS-ALL TYPES	000	2241	370	S	00000	008	515050000000
[update]	08	4	000950	00	AERATORS-ALL TYPES	000	2241	370	S	00000	013	515050000000
[update]	08	4	000951	00	AERATORS-ALL TYPES	000	2241	370	U	06670	013	515050000000
[update]	08	4	000982	00	AFT DECK COVER-PLASTIC	000	2256	370	S	00000	005	120440000000
[update]	08	4	000200	00	AIR BLOWER	000	2273	370	S	00000	005	455050000000
[update]	08	4	000201	00	AIR BLOWER	000	2273	370	U	06670	005	455050000000
[update]	04	4	000204	01	AIR CONDITIONER AND HEATER UNIT	704	2271	370	S	00000	005	030060000000
[update]	09	2	000006	00	AIR CONDITIONING SYSTEM	000	2282	366	S	00000	015	030000000000

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## Example of Nomenclature Table Sorted in Numerical Order

https://secure.doa.virginia.gov - FAACS - Microsoft Internet Explorer provided by Department of Accounts

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Fixed Asset Accounting and Control System

View Nomenclature Table

Master File Maint | Trans File Maint | Error File Maint | Summary Maint | View Tables | Restricted | Other

Records 1 - 20 of 1929

FED COST CAT	ASSET CAT	NOM CODE MAJOR	NOM CODE MIN	ITEM DESCRIPTION	AGY COD	OBJ CODE	G/L ACT	DEPREC TYP	RATE	USE LIFE	COMMODITY CODE
[update]	01	1	000001	00 LAND	000	2111	365	N	00000	000	000000000000
[update]	02	2	000001	00 BUILDING-5 YR LIFE	000	2312	366	S	00000	005	000000000000
[update]	02	2	000002	00 BUILDING-10 YR LIFE	000	2312	366	S	00000	010	000000000000
[update]	02	2	000003	00 BUILDING-15 YR LIFE	000	2312	366	S	00000	015	000000000000
[update]	02	2	000004	00 BUILDING-20 YR LIFE	000	2312	366	S	00000	020	000000000000
[update]	02	2	000005	00 BUILDING-25 YR LIFE	000	2312	366	S	00000	025	000000000000
[update]	02	2	000006	00 BUILDING-30 YR LIFE	000	2312	366	S	00000	030	000000000000
[update]	02	2	000007	00 BUILDING-35 YR LIFE	000	2312	366	S	00000	035	000000000000
[update]	02	2	000008	00 BUILDING-40 YR LIFE	000	2312	366	S	00000	040	000000000000
[update]	02	2	000009	00 BUILDING-45 YR LIFE	000	2312	366	S	00000	045	000000000000
[update]	02	2	000010	00 BUILDING-50 YR LIFE	000	2312	366	S	00000	050	000000000000
[update]	02	2	000011	00 BUILDING - 5 YEAR LIFE	000	2312	366	U	02000	005	000000000000
[update]	02	2	000012	00 BUILDING - 10 YEAR LIFE	000	2312	366	U	02000	010	000000000000
[update]	02	2	000013	00 BUILDING - 15 YR LIFE	000	2312	366	U	02000	015	000000000000
[update]	02	2	000014	00 BUILDING - 20 YR LIFE	000	2312	366	U	02000	020	000000000000
[update]	02	2	000015	00 BUILDING - 25 YR LIFE	000	2312	366	U	02000	025	000000000000
[update]	02	2	000016	00 BUILDING - 30 YR LIFE	000	2312	366	U	02000	030	000000000000
[update]	02	2	000017	00 BUILDING - 35 YR LIFE	000	2312	366	U	02000	035	000000000000
[update]	02	2	000018	00 BUILDING - 40 YR LIFE	000	2312	366	U	02000	040	000000000000

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