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# Overview

**Structure and Content**

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:
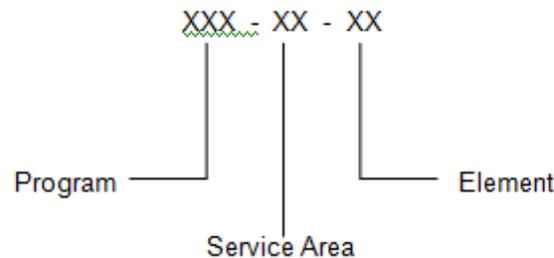


The first digit of the three digit program code relates to function. Function is defined as the broadest aggregation of state government efforts stated as a general purpose. The functions have been assigned as follows:

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

# Overview, Continued

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:

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

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.

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 Program ChartField Maintenance Form request must be submitted to the Department of Accounts at gacct@doa.virginia.gov. The form is available on the Cardinal website. The element 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 DPB's 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.
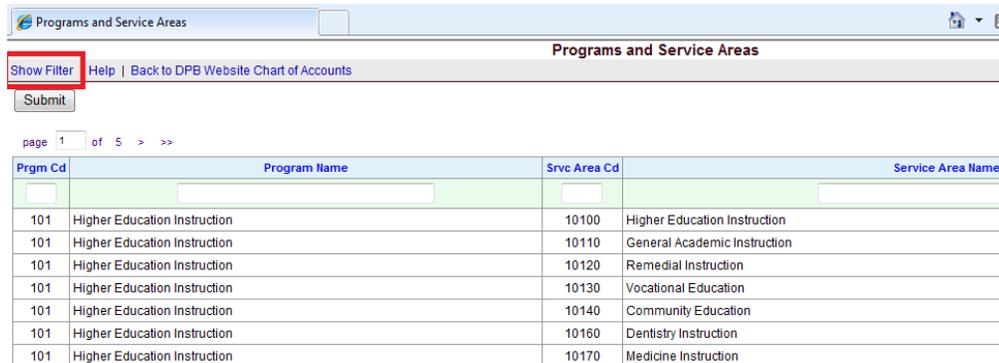
**Control**     The program structure and codes are under the supervision and control of the Department of Planning and Budget. The programs and service areas in which an agency may participate are determined by the Department of Planning and Budget under the authority of the General Assembly. Agencies 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.

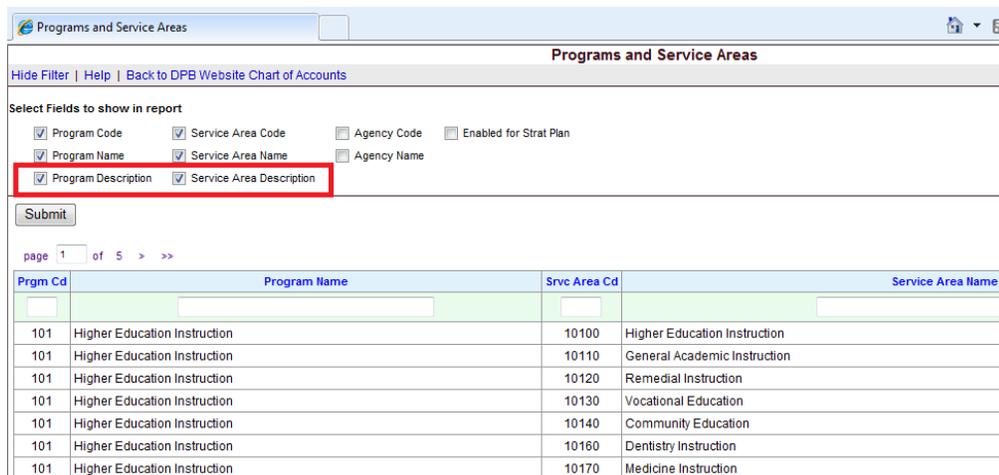# Program Codes and Titles

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|---|---|
| **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://www.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. |

For a more detailed description of these items, click on "Show Filter" in the upper left hand corner.



Then check the boxes for Program Description and/or Service Area Description and click "Submit".

**Cardinal Coding**

The Cardinal Chart of Accounts structure and values are maintained in General Ledger. The Program ChartField is a centrally controlled element, which means that any requests for changes must be sent to DOA on the Cardinal Program ChartField Maintenance Form. The Program ChartField has a maximum length of 10 digits and accepts numeric values only. To convert the DPB listed Progam and Service Area codes to Cardinal coding, an additional '0' is added after the 3$^{rd}$ position (between the program and service area codes).

For example, CARS program code and service area 799-01 translates to program code 799001 in Cardinal.

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# DOA Contact

**Contact**       Director, General Accounting
            ✉    gacct@doa.virginia.gov

# Subject Cross Reference

**Reference**       CAPP – Cardinal Topic No. 20105, *Appropriations, Allotments, and Transfers*
            CAPP – Cardinal Topic No. 60101, *Chart of Accounts - Summary Overview*

**Suggested Form**       The following form can be found on the Cardinal Website, under Statewide Toolbox – Forms:

**Chartfield Maintenance – Program**

Please note:  The Cardinal job aids, training materials and forms on the Cardinal website are not policy of the Department of Accounts and are not part of the Commonwealth Accounting Policies and Procedures Manual (CAPP).