



<b>Volume No. 2—Classification &amp; Coding Structure</b>	<b>TOPIC NO.</b>	<b>60106 – Cardinal</b>
<b>Function No. 60100—CARS</b>	<b>TOPIC</b>	<b>ACCOUNT</b>
	<b>DATE</b>	<b>March 2017</b>

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## Overview

**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:

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

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## Overview, Continued

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### 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. The Account ChartField has a maximum length of 10 digits. An Account code is **required** on every accounting transaction.

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## Revenue Accounts – 4XXXXXX

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### Introduction

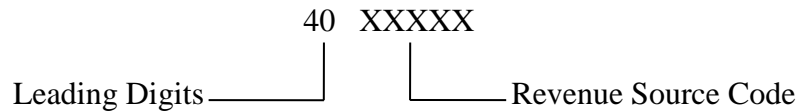
The information obtained from revenue accounts is used for several management purposes:

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.
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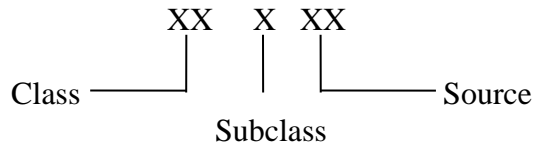
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## Revenue Accounts – 4XXXXXX, Continued


**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.

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## Revenue Accounts – 4XXXXXX, Continued

### Overview, continued

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 4001055 (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 4002138 (Real Estate Regulatory Fees) falls within Revenue Subclass 02100 – Licenses and Permits.
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.


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## Revenue Accounts – 4XXXXXX, Continued

Revenue  
Class/Subclass  
Listing

A list of the established Revenue Classes and Subclasses follows:

<u>CODE</u>	<u>CLASS/SUBCLASS</u>
<b>01000</b>	<b>TAXES</b>
<b>02000</b>	<b>RIGHTS AND PRIVILEGES</b>
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
<b>03000</b>	<b>SALES OF PROPERTY AND COMMODITIES</b>
<b>04000</b>	<b>DONATIONS, RECEIPTS AND TRANSFERS</b>
04000	Private Donations, Gifts and Grants
04200	Receipts from Cities, Counties and Towns
04300	Executive Transfers
<b>05000</b>	<b>ASSESSMENTS AND RECEIPTS FOR SUPPORT OF SPECIAL SERVICES</b>
<b>06000</b>	<b>INSTITUTIONAL REVENUE</b>
06000	Institutions of Higher Education
06100	Other Educational Institutions
06200	Medical Hospitals
06300	Health Sanatoria
06400	Mental Hospitals
06500	Corrections
06600	Other Institutions
<b>07000</b>	<b>INTEREST, DIVIDENDS AND RENTS</b>
07100	Interest
07200	Dividends
07300	Rents
07400	Capital Lease

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**Revenue Accounts – 4XXXXXX, Continued**

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<b>08000</b>	<b>FINES, FORFEITURES, COURT FEES, COSTS, PENALTIES AND ESCHEATS</b>
08100	Fines, Forfeitures, Court Fees, and Costs
08300	Penalties
08400	Escheats
<b>09000</b>	<b>OTHER REVENUE</b>
<b>10000 - 99999</b>	<b>FEDERAL GRANTS AND CONTRACTS</b>

**Special Consideration: Non-general Funds**

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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.

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## Revenue Accounts – 4XXXXXX, Continued

### 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.

**Revenue Source Codes**

Help

Include Fund Group Relationship

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Revenue Source Code	Revenue Source Name	Revenue Class Code	Revenue Class Name
01000	Taxes	01000	Taxes
01001	Railroad Companies	01000	Taxes
01002	Retail Sales Tire Tax	01000	Taxes

To include the Fund Group Relationship, which identifies the fund codes with which the revenue source code is associated, check the "Include Fund Group Relationship" box in the upper left hand corner and click "Submit".

**Revenue Source Codes**

Help


Include Fund Group Relationship

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Revenue Source Code	Revenue Source Name	Revenue Class Code	Revenue Class Name	Fund Group Code	Fund Group Name
01000	Taxes	01000	Taxes	0100	General
01001	Railroad Companies	01000	Taxes	0100	General
01001	Railroad Companies	01000	Taxes	0200	Special
01002	Retail Sales Tire Tax	01000	Taxes	0200	Special
01002	Retail Sales Tire Tax	01000	Taxes	0000	Dedicated Special Revenue

**NOTE:** Cardinal uses the Federal grantor's program number as the Commonwealth's revenue source codes. Federal program numbers can be found in the Catalog of Federal Domestic Assistance.

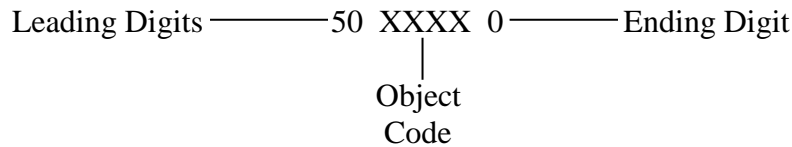


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## Expenditure Accounts – 5XXXXXX

**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:

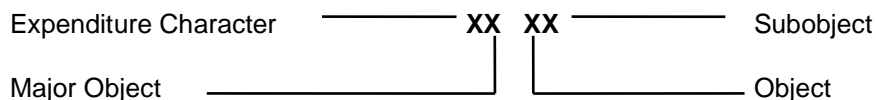



1. The **first two** digits of an expenditure account are typically “50”.
2. The **middle four** digits are DPB’s object code. The object code is further subdivided into expenditure character, major object, object and sub-object.
3. The **final** digit of an expenditure account is always “0”.

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

Refer to the “SW INTRO101 Chart of Accounts (COA) Mapping” Job Aid for a full listing of available Accounts along with a crosswalk to CARS values. The Job Aid can be found on the Cardinal Website.

**Expenditure Definition Levels** The expenditure classification code structure consists of four digits which identify the following components:



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## Expenditure Accounts – 5XXXXXX, Continued

**Expenditure Definition Levels, continued**

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

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.

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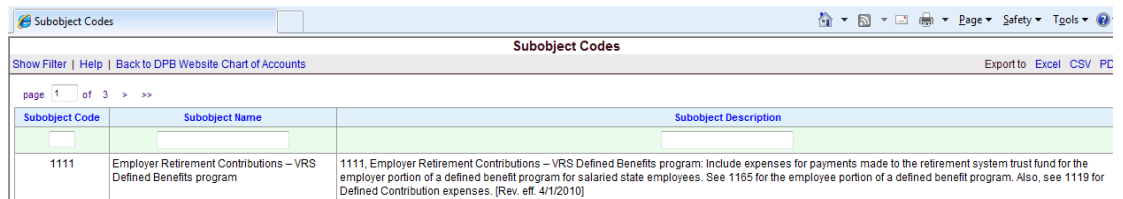
## Expenditure Accounts – 5XXXXXX, Continued

### 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 – SubObject" link. This link provides a numerical listing of subobject code names and descriptions.




Subobject Code	Subobject Name	Subobject Description
1111	Employer Retirement Contributions – VRS Defined Benefits program	1111, Employer Retirement Contributions – VRS Defined Benefits program: Include expenses for payments made to the retirement system trust fund for the employer portion of a defined benefit program for salaried state employees. See 1105 for the employee portion of a defined benefit program. Also, see 1119 for Defined Contribution expenses. [Rev. eff. 4/1/2010]

## DOA Contact

### Contact

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 (804) 786-9262

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## Subject Cross Reference

### Reference

CAPP – Cardinal Topic No. 20105, *Appropriations, Allotments and Transfers*

Refer to suggested job aids and training information for data entry and processing on the Cardinal website: <http://www.cardinalproject.virginia.gov/>

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## Subject Cross Reference, Continued

**Suggested Form**

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

**Chartfield Maintenance – Account**

The following can be found on the Cardinal Website, under Statewide Toolbox – Job Aids:

**SW INTRO101 Chart of Accounts (COA) Mapping**

Additional job aids and training materials may be available on the Cardinal website.

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).

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