Chart of Accounts Overview

The Chart of Accounts (COA) is a statewide accounting structure shared by all Agencies. It is maintained in General Ledger and is used within all modules of Cardinal. The COA provides the accounting structure and sets hierarchies for financial data to enable the recording and reporting of accounting information in both detailed and summary formats.

ChartField Label	Technical Name	Max Length	Required?	Maintained
GL Business Unit	BUSINESS_UNIT_GL	5	All Transactions	Centrally
Fund	FUND_CODE	5	All Transactions	Centrally
Account	ACCOUNT	10	All Transactions	Centrally
Program	CHARTFIELD2	10	Expenditure Transactions	Centrally
Department	DEPTID	10	All Transactions	Agency
FIPS	CLASS_FLD	5	Specific Accounts Require FIPS	Centrally
PC Business Unit	BUSINESS_UNIT_PC	5	Project Transactions	Centrally
Project	PROJECT_ID	10	Project Transactions	Agency
Activity	ACTIVITY	15	Project Transactions	Agency
Task	PRODUCT	6	No	Agency
Cost Center	CHARTFIELD1	10	Expenditure and Revenue Transactions	Agency
Asset	OPERATING_UNIT	8	No	Agency
Agency Use 1	CHARTFIELD3	10	No	Agency
Agency Use 2	BUDGET_REF	8	No	Agency

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Revision History

Revision Date	Summary of Changes
6/22/2026	Added the Cost Center, PC BU, and Activity ChartFields and the purpose of each ChartField to the table.
4/24/2025	Removed COA Crosswalk Diagram section.
1/17/2025	Baseline

Cardinal ChartFields

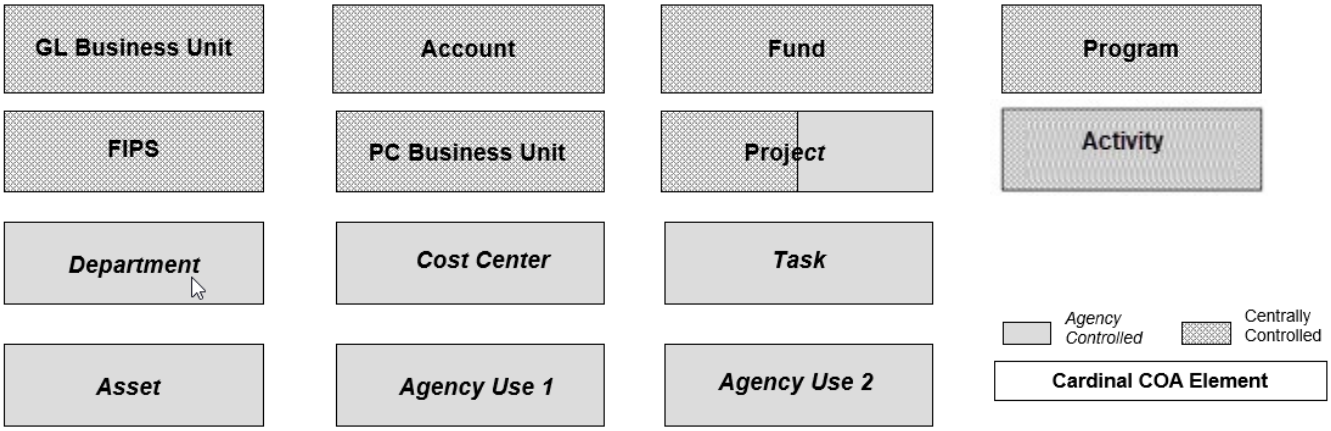
The table below lists the ChartFields and the purpose of each of the ChartFields.

ChartFields	Purpose
GL Business Unit	• Represents an organization at an appropriation level and is used to define a financial reporting entity for General Ledger reporting purposes. • Is the key to all financial transactions in the system.
Fund	• Defines a fiscal and accounting entity with a self-balancing set of accounts. • Records cash and other financial resources, together with related liabilities and residual equities or balances, and any corresponding changes. • Is segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations (e.g., restricted fund).
Account	• Is a detailed classification of financial activity. • Used to specify the balance sheet account or operating account (e.g., expenditure, revenue codes) on financial transactions. • Stores an account type identifier, which indicates whether the value entered in the account ChartField is an asset, liability, fund equity, expenditure, or revenue type account.
Program	• Accumulates financial information related to activities or sets of activities. • Captures the cost of programs across funds. • Provides the basis for program budget formulation and control.
Department	• Identifies a specific organization unit. • The organization element represents responsibilities and duties assigned to individuals and depicts reporting relationships that exist within an Agency. • Agency size and complexity, as well as other variables, contribute to determine the most appropriate organizational structure for an individual Agency.
PC BU	• Corresponds to the line GL Business Unit, when using a project on a transaction this field must be populated.

ChartFields	Purpose
Project	• Used to capture a planned undertaking of something to be accomplished or produced, having a finite beginning and a finite ending, for which expenditures/costs and revenues are to be tracked. • Designed to track project and grant financial activity, which can cross budget years, funds, and departments.
Activity	• A specific task that makes up a project, when using a project on a transaction this field must be populated.
FIPS	• Identifies cities, counties and towns of the Commonwealth of Virginia. • Utilized to track costs associated with these geographic designations.
Task	• Identifies the work or services performed and can be associated with a project. • Used to capture administrative or operational related financial costs (e.g., Administration and Support, Training, Employee Programs, Research and Development). • Is not used to capture costs directly related to a project.
Cost Center	• Used to capture administrative or operational financial costs (admin, training, research and development)
Asset	• Used to capture financial transactions associated with various assets of an Agency such as buildings, lots, structures, facilities, or equipment. • Used to capture financial transactions associated with various assets of an Agency such as buildings, lots, structures, facilities, or equipment.
Agency Use 1	• Is a flexible field reserved for tracking either Agency reporting fields or Agency specific use.
Agency Use 2	• Is another flexible ChartField reserved for tracking either Agency reporting fields or Agency specific use.

COA Element Ownership

The Cardinal Chart of Accounts (COA) structure and values are maintained in General Ledger. Many of the COA elements are controlled at the Agency level, but some are controlled by the central Agencies (Department of Accounts, Department of Planning and Budget). The COA element ownership is detailed below:



Note regarding Projects: Capital outlay projects are created by the DOA. Detail projects are created by Agencies with auto assigned numbers. PC Business Unit, Project and Activity are three ChartFields required when using a project ID on a transaction.