

REPORT: CHART OF ACCOUNTS CHANGES June 12, 2024

The following changes were made recently in the PB system where chart of accounts information is stored and maintained. Entries within each data category are listed in data-item code order. Formal listings of chart of accounts tables maintained in the PB system are available for review via report on the DPB Web site at <https://dpb.virginia.gov/budget/budget.cfm?page=COA>

It should also be noted that codes are often retained as active in the PB system beyond this notification date to perform special processing required to close out the agency and any funding issues from a budget standpoint.

AGENCY LEVEL CHANGES

New Agencies

Agency Code	Agency Name	Resp. Agency	Secretarial Area	Notes
784	Lawrenceville Correctional Center	799	Public Safety and Homeland Security	Assumption of operational control of formerly privately-run facility.

Agencies with Name Changes

Agency Code	Agency Name	Resp. Agency	Secretarial Area	Notes
128	Davis & McDaniel Veterans Care Center	912	Veterans and Defense Affairs	Decision brief signed by Governor Youngkin, dated 9/20/2023, changed name from Virginia Veterans Care Center to Davis & McDaniel Veterans Care Center.
174	Commonwealth Savers Plan	174	Independent Agencies	Chapter 217, 2024 Acts of Assembly, changed name from Virginia College Savings Plan to Commonwealth Savers Plan.

Agencies Transferred to New Secretarial Areas

Agency Code	Agency Name	Old Secretarial Area	New Secretarial Area	Notes
856	Opioid Abatement Authority	Health and Human Resources	Independent Agencies	Item 489.40, Chapter 2, 2024 Acts of Assembly, Special Session I
977	Virginia Cannabis Control Authority	Public Safety and Homeland Security	Independent Agencies	Item 489.30, Chapter 2, 2024 Acts of Assembly, Special Session I
999	Virginia Alcoholic Beverage Control Authority	Public Safety and Homeland Security	Independent Agencies	Items 489.10 and 489.20, Chapter 2, 2024 Acts of Assembly, Special Session I

Other Agency Changes

Agency Code	Agency Name	Resp. Agency	Secretarial Area	Notes
863	Commission on Electric Utility Regulation	107	Legislative	Reactivated per Item 35.50, Chapter 1, 2023 Acts of Assembly, Special Session I.

PROGRAM/ SERVICE AREA CHANGES

(It should be noted that service areas can be used by multiple agencies; The agency listed in this category is the agency requesting the service area and initially the only users of the new service area. Over time, other agencies may have similar services that prompt their use of the service area also.)

New Programs

Program Code	Program Name	Agency	Notes
176	Early Childhood Care and Education Programs	Direct Aid to Public Education (197)	Chapter 2, 2024 Acts of Assembly, Special Session I

New Service Areas

Service Area Code	Service Area Name	Agency	Notes
17601	Early Childhood Care and Education Programs	Direct Aid to Public Education (197)	Chapter 2, 2024 Acts of Assembly, Special Session I
45221	Summer Nutrition Benefit for Children	Department of Social Services (765)	-

SUBJECT CODE CHANGES

Subobjects with Name Changes

Subject Code	Subject Name	Notes
1121	Salaries, Administrative or Professional Faculty Higher Education	The title and definition are being updated to include "professional faculty." The title is also being updated to include the word "faculty", to be consistent with the existing subobject definition.
1126	Salaries, Teaching and Research Faculty	The title and definition are being updated to include the word "faculty" to be consistent with the phrasing use in subobject 1121.

Other Subobjects Changes

Subject Code	Subject Name	Notes
1122	Salaries, Appointed Officials	The definition is being updated to formalize a long-standing practice of salary expenses for judges and justices being recorded under this subobject.
1124	Salaries, Other Officials	The definition is being updated to clarify that salaries for university staff who do not carry a faculty designation should be recorded using this subobject code. Under the existing subobject definition, employees who are exempt from the Virginia Personnel Act and whose salaries are not specified in Part 4 of the Appropriation Act should be recorded using this subobject code. University staff that do not have a faculty designation are not subject to the Virginia Personnel Act and therefore should be recorded using this subobject. Additionally, the definition is being updated to formalize a long-standing practice of salary expenses for Virginia State Police Troopers being recorded under this subobject.

NO OTHER CHANGES WERE MADE SINCE THE LAST REPORT DATED 6/13/2023.