

REPORT: CHART OF ACCOUNTS CHANGES

June 9, 2025

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

Disabled Agencies

Agency Code	Agency Name	Resp. Agency	Secretarial Area	Notes
400	Jamestown-Yorktown Commemorations	425	Education	All activity associated with this agency was transferred to the American Revolution 250 Commission (883)
867	Virginia Bicentennial of the American War of 1812 Commission	107	Legislative	Commission ended and all remaining balances were reverted pursuant to §3-1.01 LL. of Chapter 1, 2024 Acts of Assembly, Special Session I
872	Virginia World War I and World War II Commemoration Commission	107	Legislative	Commission ended and all remaining balances were reverted pursuant to §3-1.01 LL. of Chapter 1, 2024 Acts of Assembly, Special Session I

Other Agency Changes

Agency Code	Agency Name	Resp. Agency	Secretarial Area	Notes
274	Eastern Virginia Medical School	221	Education	Responsible agency updated to Old Dominion University per Chapters 756 and 778, 2023 Acts of Assembly
863	Commission on Electric Utility Regulation	863	Legislative	Responsible agency changed from 107 to 863 to match Appropriation Act

SUBJECT CODE CHANGES

Subobjects with Name and Definition Changes – effective July 1, 2025

Subobject Code	Subobject Name	Notes
1523	Subscription-Based Information Technology Arrangements (SBITA) – Long Term	The title and definition are being updated so that agencies are more easily able to track the costs of short term and long term SBITAs per recent Governmental Accounting Standards Board (GASB) requirements.
1533	Subscription-Based Information Technology Arrangements (SBITA) – Short Term	The title and definition are being updated so that agencies are more easily able to track the costs of short term and long term SBITAs per recent Governmental Accounting Standards Board (GASB) requirements.

Other Subobjects Changes – effective July 1, 2025

Subobject Code	Subobject Name	Notes
1272	VITA Pass Thru Charges	Definition updated to remove outdated references to prior statewide vendors.
1275	Computer Software Maintenance Services	Definition updated to provide clarification of when to use this code or the new SBITA codes.
2218	Computer Software Purchases	Definition updated to provide clarification of when to use this code or the new SBITA codes.

NO OTHER CHANGES WERE MADE SINCE THE LAST REPORT DATED 6/12/2024.