

REPORT: CHART OF ACCOUNTS CHANGES *June 3, 2026*

The following changes were made recently or will be made soon 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

Agencies with Name Changes

Agency Code	Agency Name	Resp. Agency	Secretarial Area	Notes
863	Energy Commission of Virginia	863	Legislative	Name changed from Commission on Electric Utility Regulation pursuant to Chapter 949, 2026 Acts of Assembly. Effective July 1, 2026.
938	West Piedmont Higher Education Center	938	Education	Name changed from New College Institute to West Piedmont Higher Education Center pursuant to Chapters 609 and 610, 2026 Acts of Assembly. Effective July 1, 2026.

Disabled Agencies

Agency Code	Agency Name	Resp. Agency	Secretarial Area	Notes
820	Capitol Square Preservation Council	107	Legislative	The agency was sunset and all balances were reverted at the end of FY 2025 pursuant to Items 7 and 27, Chapter 725, 2025 Acts of Assembly.

Other Agency Changes

Agency Code	Agency Name	Resp. Agency	Secretarial Area	Notes
241	Richard Bland College	241	Education	Responsible agency changed from the College of William & Mary (204) to Richard Bland College (241), pursuant to Chapter 607, 2025 Acts of Assembly.

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 Service Areas

Service Area Code	Service Area Name	Agency	Notes
45222	Supplemental Nutrition Assistance Program (SNAP) Benefits	Department of Social Services (765)	Established to track the provision of SNAP benefits from state and not federal funds.
72823	Funding for Special Elections and Assistance to Localities	Department of Elections (132)	Required by Item 78.10 of Chapter 6, 2026 Acts of Assembly.

SUBJECT CODE CHANGES

Subsubjects with Name and Definition Changes – effective July 1, 2026

Subject Code	Subject Name	Notes
1112	Federal Old-Age Insurance for State Employees (Social Security and Medicare)	The name and definition are updated to remove the word "salaried", as these expenses are recorded to this code for both salaried and wage state employees.
1118	Employer Retirement Contributions – Optional Retirement Plan for Higher Education Defined Contribution	The name and definition are updated to more clearly explain the purpose and actual usage of this subsubject code, consistent with DPB's annual new year start up instructions.
1119	Employer Retirement Contributions - Optional Retirement Plan for Political Appointees Defined Contribution	The name and definition are updated to more clearly explain the purpose and actual usage of this subsubject code, consistent with DPB's annual new year start up instructions.
1166	Employer Retirement Contributions - VRS Hybrid Retirement Plan Defined Contribution	The name and definition are updated to better align with other related retirement subsubject codes.
1534	Equipment Leases	The term "operating lease" is no longer used under the latest GASB standards. All equipment leases, including computer equipment previously recorded under 1521, 1522, 1531, and 1532, will now be recorded to this subsubject code.
1535	Building Leases	The term "operating lease" is no longer used under the latest GASB standards. All building leases, including those previously recorded under 1525, will now be recorded to this subsubject code.
1536	Land Leases	The term "operating lease" is no longer used under the latest GASB standards. All land leases, including those previously recorded under 1526, will now be recorded to this subsubject code.
1537	Land and Building Leases	The term "operating lease" is no longer used under the latest GASB standards. All combined land and building leases, including those previously recorded under 1527, will now be recorded to this subsubject code.

Subsubjects with Definition Changes – effective July 1, 2026

Subobject Code	Subobject Name	Notes
1111	Employer Retirement Contributions – VRS Defined Benefits program	The definition is updated to remove reference to a disabled subobject code and provide better clarity for where agencies should budget and expend to for defined contribution retirement expenses.
1114	Group Life Insurance	The definition is modified to remove a reference to an unrelated subobject code.
1158	Recoveries for Workers' Compensation Awards	The definition is updated to remove an outdated reference to an agency.
1564	Equipment Installment Purchases	The definition is updated to remove reference to other subobjects being disabled effective July 1, 2026. Expenses previously recorded to 1561, 1562, and 1563 will now be recorded to this subobject code.

Disabled Subsubjects – effective July 1, 2026

Subject Code	Subject Name	Notes
1165	Employee Retirement Contributions – VRS Defined Benefits program	Disabled due to no longer being used. The subobject was last widely used in FY2011 and FY2012.
1521	Computer Capital Leases	The term "capital lease" is no longer used under the latest Governmental Accounting Standard Board (GASB) standards. Expenses previously recorded to this subobject code will now be recorded under subobject code 1534 (see separate entry elsewhere in this document).
1522	Central Processor Capital Leases	The term "capital lease" is no longer used under the latest GASB standards. Expenses previously recorded to this subobject code will now be recorded under subobject code 1534 (see separate entry elsewhere in this document).
1524	Equipment Capital Leases	The term "capital lease" is no longer used under the latest GASB standards. Expenses previously recorded to this subobject code will now be recorded under subobject code 1534 (see separate entry elsewhere in this document).

Subobject Code	Subobject Name	Notes
1525	Building Capital Leases	The term "capital lease" is no longer used under the latest GASB standards. Expenses previously recorded to this subobject code will now be recorded under subobject code 1535 (see separate entry elsewhere in this document).
1526	Land Capital Leases	The term "capital lease" is no longer used under the latest GASB standards. Expenses previously recorded to this subobject code will now be recorded under subobject code 1536 (see separate entry elsewhere in this document).
1527	Land and Building Capital Leases	The term "capital lease" is no longer used under the latest GASB standards. Expenses previously recorded to this subobject code will now be recorded under subobject code 1537 (see separate entry elsewhere in this document).
1531	Computer Rentals (not mainframe)	This subobject code is being disabled due to limited use by agencies. Expenses previously recorded to this subobject code will now be recorded under subobject code 1534 (see separate entry elsewhere in this document).
1532	Computer Processor Rentals	This subobject code is being disabled due to limited use by agencies. Expenses previously recorded to this subobject code will now be recorded under subobject code 1534 (see separate entry elsewhere in this document).
1561	Computer Peripheral Installment Purchases	This subobject code is being disabled due to limited use by agencies. Expenses previously recorded to this subobject code will now be recorded under subobject code 1564 (see separate entry elsewhere in this document).
1562	Computer Processor Installment Purchases	This subobject code is being disabled due to limited use by agencies. Expenses previously recorded to this subobject code will now be recorded under subobject code 1564 (see separate entry elsewhere in this document).

Subobject Code	Subobject Name	Notes
1563	Computer Software Installment Purchases	This subobject code is being disabled due to limited use by agencies. Expenses previously recorded to this subobject code will now be recorded under subobject code 1564 (see separate entry elsewhere in this document).

NO OTHER CHANGES WERE MADE SINCE THE LAST REPORT DATED 6/9/2025.