501 GL332:
Introduction to the Chart of Accounts

December 1, 2021

Crosswalk of Chart of Accounts (COA) Elements – Cardinal to FMS II

GL Business Unit	Account	Fund	Program
Business Unit	**Account**	**Fund**	**Program**

Department	Cost Center	Task	FIPS
Organization	**Cost Center**	**Activity (cost center)**	**County**

Asset	Agency Use 1	Agency Use 2	PC Business Unit
Structure/Building/Lot	**OPC (select)**	**Route***	**Not Applicable**
		***Only used in storm/disaster mode.**	

Project	Activity
UPC, OPC (select)	**Activity (project)**

KEY

Cardinal COA Element

FMS II COA Element

FMS II COA Elements Not Available in Cardinal

- Asset Type
- Facility
- Structure *
- Building / Lot *
- Mile Post To
- Mile Post From
- Equipment ID **
- EMS Work Order
- Parcel
- Contract
- Bond

* Structure, Buildings/Lots will be tracked in the consolidated field Cardinal Asset, as necessary.

** Rental Equipment IDs will be collected on the Employee Timesheet transactions when the agency is operating in storm/disaster mode.

Additional COA Information for VDOT

- Cardinal uses both SpeedTypes and SpeedCharts (transaction type drives one versus the other – the system guides this process, not a user decision).

- Users are not required to use a SpeedType or SpeedChart on their transactions, but it is highly encouraged.

- There is no SpeedType category.

- All transactions have either a project or a cost center, not both.

- No COA field is grayed out or inaccessible in the transaction grid (this includes Fund and Program).

- Combination edits are heavily utilized to control invalid combinations of COA elements/values.

- Some COA fields that appear on the transaction grid are not utilized/configured for VDOT (such as Source Type, Category, Subcategory, Affiliate, Fund Affiliate, and Stat).

- Project charges require a PC Business Unit.

Additional COA Information for VDOT (continued)

- Task and Activity predominantly contain the same set of values. Activities can only be used on Project charges; Tasks can be used on Cost Center charges.

- For centrally owned COA fields, VDOT needs to work closely with the Commonwealth's Department of Accounts (DOA) and Department of Planning and Budget (DPB) to ensure values are in alignment with future enterprise applications.

- Code values for COA fields are changed as follows:
  - Account values have been totally revamped.
  - Slight modifications have been made to the values for Cost Center, Projects, Funds, and Programs.
  - Most Department ID values have changed.
  - FMS Activities are now tracked in two different ways:
    - Task replaces the Activity for Cost Center charges.
    - Activity continues to be used for Project charges.
    - Tasks and Activities share many of the same codes (when the work effort is the same).

Additional COA Information for VDOT (continued)

- FMS UPCs are now tracked as Projects (same code value, but with two additional leading zeroes).
- FMS OPCs are now tracked as one of two Cardinal fields:
  - If there is a related automated billing agreement needed, the effort will be tracked as a Project (requiring budget approval from Financial Planning Division).
  - If there is no automated billing agreement needed, the effort will be tracked as Agency Use 1 (function) code – this includes storm/disaster event tracking.

Additional Job Aids Available

For help mapping FMS II values to Cardinal values, see the job aid entitled **GL332: Chart of Accounts Mapping**, located on the Cardinal website in **Job Aids** under **Learning**.