

Commonly used fields codes

The following list contains some commonly used GIFI balance sheet field codes. You are not limited to using just these codes. Please refer to the *Guide to the General Index of Financial Information (GIFI) for Corporations* for a complete listing of the GIFI codes. Bolded field codes must be reported.

| <u>Account description</u> | <u>Field code</u> | <u>Account description</u> | <u>Field code</u> |
|---|-------------------|--|-------------------|
| Current assets | | Long-term assets | |
| Cash and deposits | 1000 | Due from/investment in related parties | 2240 |
| Cash | 1001 | Long-term investments | 2300 |
| Accounts receivable | 1060 | Long-term loans | 2360 |
| Trade accounts receivable | 1062 | Total long-term assets | 2589 |
| Taxes receivable | 1066 | Total assets | 2599 |
| Inventories | 1120 | | |
| Short-term investments | 1180 | Current liabilities | |
| Canadian term deposits | 1181 | Bank overdraft | 2600 |
| Prepaid expenses | 1484 | Trade payables | 2621 |
| Total current assets | 1599 | Wages payable | 2624 |
| | | Bonuses payable | 2626 |
| Capital assets | | Taxes payable | 2680 |
| Land | 1600 | Due to shareholder(s)/director(s) | 2780 |
| Buildings | 1680 | Current portion of long term liability | 2920 |
| Accumulated amortization of buildings | 1681 | Total current liabilities | 3139 |
| Motor vehicles | 1742 | | |
| Accumulated amortization of motor vehicles | 1743 | Long-term liabilities | |
| Computer equipment/software | 1774 | Long-term debt | 3140 |
| Accumulated amortization of computer equipment/software | 1775 | Deferred income taxes | 3240 |
| Furniture and fixtures | 1787 | Due to shareholder(s)/director(s) | 3260 |
| Accumulated amortization of furniture and fixtures | 1788 | Due to related parties | 3300 |
| Leasehold improvements | 1918 | Total long-term liabilities | 3450 |
| Accumulated amortization of leasehold improvements | 1919 | Total liabilities | 3499 |
| Total tangible capital assets | 2008 | Shareholder equity | |
| Total accumulated amortization of tangible capital assets | 2009 | Common shares | 3500 |
| Goodwill | 2012 | Preferred shares | 3520 |
| Accumulated amortization of goodwill | 2013 | Contributed surplus | 3541 |
| Incorporation costs | 2018 | Retained earnings/deficit | 3600 |
| Accumulated amortization of incorporation costs | 2019 | Total shareholder equity | 3620 |
| | | Total liabilities and shareholder equity | 3640 |
| | | Retained earnings | |
| | | Retained earnings/deficit - start | 3660 |
| | | Net income/loss | 3680 |
| | | Dividends declared | 3700 |
| | | Retained earnings/deficit - end | 3849 |