



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