

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 assets	2599
Taxes receivable	1066		
Inventories	1120	Current liabilities	
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
Capital assets		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	Long term liabilities	
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	Total liabilities	3499
Leasehold improvements	1918		
Accumulated amortization of leasehold improvements	1919	Shareholder equity	
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	Total shareholder equity	3620
Incorporation costs	2018	Total liabilities and shareholder equity	3640
Accumulated amortization of incorporation costs	2019		
		Retained earnings	
		Retained earnings/deficit - start	3660
		Net income/loss	3680
		Dividends declared	3700
		Retained earnings/deficit - end	3849