

Commonly used fields codes

The following list contains some commonly used GIFL balance sheet field codes. You are not limited to using just these codes. For a complete listing of the GIFL codes, please refer to Appendix A of Guide RC4088. You must complete the bolded field codes.

Current assets	
Account description	Field code
Cash and deposits	1000
Cash	1001
Accounts receivable	1060
Trade accounts receivable	1062
Taxes receivable	1066
Inventories	1120
Short-term investments	1180
Canadian term deposits	1181
Prepaid expenses	1484
Total current assets	1599

Capital assets	
Account description	Field code
Land	1600
Buildings	1680
Accumulated amortization of buildings	1681
Motor vehicles	1742
Accumulated amortization of motor vehicles	1743
Computer equipment/software	1774
Accumulated amortization of computer equipment/software	1775
Furniture and fixtures	1787
Accumulated amortization of furniture and fixtures	1788
Leasehold improvements	1918
Accumulated amortization of leasehold improvements	1919
Total tangible capital assets	2008
Total accumulated amortization of tangible capital assets	2009
Goodwill	2012
Accumulated amortization of goodwill	2013
Incorporation costs	2018
Accumulated amortization of incorporation costs	2019

Long-term assets	
Account description	Field code
Due from/investment in related parties	2240
Long-term investments	2300
Long-term loans	2360
Total long-term assets	2589
Total assets	2599

Current liabilities	
Account description	Field code
Bank overdraft	2600
Trade payables	2621
Wages payable	2624
Bonuses payable	2626
Taxes payable	2680
Due to shareholder(s)/director(s)	2780
Current portion of long term liability	2920
Total current liabilities	3139

Long-term liabilities	
Account description	Field code
Long-term debt	3140
Future (deferred) income taxes	3240
Due to shareholder(s)/director(s)	3260
Due to related parties	3300
Total long-term liabilities	3450
Total liabilities	3499

Shareholder equity	
Account description	Field code
Common shares	3500
Preferred shares	3520
Contributed surplus	3541
Retained earnings/deficit	3600
Total shareholder equity	3620
Total liabilities and shareholder equity	3640

Retained earnings	
Account description	Field code
Retained earnings/deficit – start	3660
Net income/loss	3680
Dividends declared	3700
Retained earnings/deficit – end	3849