

**Aboriginal Financial Officers of British Columbia
Standard Chart of Accounts
February 2008**

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Introduction- Why a standard code of accounts?

A logically created, rules based code of accounts has huge advantages. Some which are:

- ☛ Better reporting capabilities, both internal and external
- ☛ Easier for users to learn and use
- ☛ Allows for auditors to draw off information which can reduce their time spent and thus costs
- ☛ Allows for employees to move from one of your organizations to the other without having to learn new codes

This report will provide the rules for setting up general ledger account codes, a template to follow to set up your own logical code of accounts, rules to follow when setting up department codes, a section on some of the ways you can now use the new codes to improve financial reporting and how it can make existing reporting easier to accomplish. Also included is an example of a First Nations code of accounts.

It is my hope by the end of the report you will understand the advantages to having your codes work on a standard base and will either change how you are recording now or will make sure you change over with the next program update or change that you do.

When do you set up a code?

Setting up a new code needs to be discussed between the individual who wants a new code and the Chief Financial Officer (CFO). Old codes used once and discarded can be an albatross to a logical code of accounts.

What needs to be discussed?

- Why does this item need to be tracked? If this a one time expenditure that fits into an existing code, then the invoice or contract is adequate tracking on its own and no new code is needed. Setting up a code doesn't provide any new information we know the amount and when it was expended.
- Do we need to report this to someone on the annual report? If so then we probably need a code.
- Will any management decision be influenced by knowing this number? If so it needs a code.

The important part is as a CFO not to let others junk up your code of accounts. Set up a system where you must authorize all account code additions. This will allow you to limit the number of new account codes added and ensure those account codes that are added conform to the logic template. As you will see as you work your way through the report having account codes added in the wrong place can sabotage your reporting capabilities.

Standard code of accounts

6 digit codes (AccPac; Adagio)

code	to code		
ASSETS			
100000		Petty cash	
100001		Bank - chequing	
100002	100099	Bank- Other non trust, non reserve	
100100	100199	Trust and reserve accounts	
120000		Accounts Receivable-control account	
		This account links in your program to the Account Receivable module	
121000		Travel Advances	
122000		GST Rebate	
122010		100% Travel GST	
122100		Accounts Receivable other	
122101		Allowance for doubtful accounts	
123000	123999	Rents receivable	
		If your program can link to 2 accounts receivable modules this account can be a link to one of those modules. If not rental receivables can be tracked here. If you have less than 999 rentals and 3 digit house numbers, the last 3 digits can be house numbers	
125000		Taxes receivable (equals the amount in your tax program)	
125600		Allowance for uncollectable taxes receivable	
130000	139999	Due to/from other fund	
		Having one central bank account for numerous funds means we have to have a due to/from the funds to the administration fund. The 130000 accounts will always add to zero. Set these up so they correspond to department numbers. So if the Admin department code starts with 1, use code 130100	
140000		Prepaid expenses	140000 are for other current assets
145000		Inventory	
150000	159999	Equipment and furnishings	150000-199998 for fixed assets if you have a capital asset module, there will be no detail here in the GL and instead would have one account fixed assets
160000	169999	Computer equipment	
170000	179999	Automotive equipment	
180000	189999	Buildings	
190000	199998	Infrastructure	
199999		Suspense	For items until you know where they go
205000	209999	Accumulated amortization	
		When setting up accumulated amortization it is nice to have it match easily to the fixed asset. So if you have less than 999 of each type of asset in each fund this works. 20 says it is accumulated amortization the 5 says it is furnishing and equipment and the last 3 digits match to the exact assets. So admin building is 180001 the accumulated amortization is 208001	
Liabilities			
220000		Accounts Payable - control account	
		This account links to the accounts payable module in your program	
221000		Accounts payable other	
222000		Wages payable	222000 to 222999 wage liabilities only
222001		Receiver General Payable	
222002		Pension payable	

222003		Union Payable
222004		LTD payable
222005		WCB payable
223000		SS Tax Payable
224000		GST Payable
225000		Accrued liabilities
225001		Accrued interest payable
230000		Deferred Revenue
240000	249999	Long term debt
250100	259999	Liability- reserves, trusts

Equity

300000		Equity in Program
300001		Equity in Capital Assets
300002		Contributed capital

Revenue

400000	409999	INAC -funding
410000	411099	Province of BC grant
411100		FN School Associations
411300		Contribution from local school district
411500		First Nation Summit
412000		TOKO Aboriginal Health Council
412100		Legal services society
415000		CMHC Subsidy
420000	420999	Contributions transfers from internal funds, again use you department codes so transfer from Admin is 420100
423000	423999	Contribution from separate but related organizations
430000	430999	Rental income, lease income
440000		Investment income
450000	459999	Other income
450001		Other income-SS tax commission
460000		Education incomes other than INAC and Prov of BC
460000	469999	Entrepreneurial revenue
470000	479999	Taxation income
480000		Bingo revenues
490000		Donations

Expenditures

500000	599999	Committee and councilor expenses
600000	609999	Wages
600100		Wages casuals
610000	619999	Employee benefits
610002		Professional development
610006		Training
650000	659999	Travel

700000		Administration
700050		Advertising

When adding expenses add alphabetically
700000-709999 are general codes

700100		Amortization	
700200		Audit fees	
700300		Bank charges	
700400		Community development	
700500		Computer software purchases	
700600		Consulting	
700700		Election expenses	
700800		Equipment maintenance	
700900		Equipment - small purchases	
701000		Equipment rental	
701100		Insurance	
701150		Interest on long term debt	
701180		Janitor	
701190		Legal	
701200		Maintenance –buildings	
701250		Material and supplies	
701270		Meeting expenses	
701300		Miscellaneous	
701400		Office rent	
701500		Office supplies	
701550		Postage and courier expense	
702000		Subscriptions	
702050		Supplies	
702100		Taxation costs	
702200		Telephone and fax	
702300		Utilities	
702400		Vehicle expenses	
710100		Chimney cleaning	710000-719999 specific for operations
711200		E911 Contract	
711300		Garbage collection contract	
711400		Radio licenses	
711410		Radio maintenance	
711500		Roads maintenance	
711600		Service agreement costs	
711700		Water conditioning	
720100		Adult activities	720000-729999 for elder care
720200		Elder's-Christmas	
720300		Elder's-Comforts	
720350		Foot care	
720400		Groceries	
720450		Kitchen supplies	
720500		Linen	
720550		Medical and personal care supplies	
760000	769999	Youth Programs	
770000	770999	For education general costs	
771000	771999	Education elementary costs	

772000	772999	Education secondary costs
773000	773999	Education post secondary costs
774000	774999	Education summer programs
775000	775999	Child benefit programs
776000	776999	Social housing
820000	829999	Contribution to other funds Matches up to the contributions from other funds in the 420000 codes So contribution from administration is 420100 Contribution to administration is 820100
900000	999999	Entrepreneurial specific costs

Wide gaps have been left in the accounts so it is easy for you to expand. Rules are written in the columns to guide you in fitting your accounts into this standard set. Once you set up a standard code you use that number in each and every fund for that purpose. So the trust bank in one is 100100 and is the same in the next fund as well. When we get to the reporting section you will understand how important this is.

5 digit codes (Xyntax)

code	to code		
ASSETS			
10000		Petty cash	
10001		Bank - chequeing	
10002	10099	Bank- Other non trust, non reserve	
10100	10199	Trust and reserve accounts	
12000		Accounts Receivable-control account	
12100		Travel Advances	
12200		GST Rebate	
12201		100% Travel GST	
12210		Accounts Receivable other	
12211		Allowance for doubtful accounts	
12300	12399	Rents receivable	
12500		Taxes receivable	
12560		Allowance uncollectable taxes receivable	
13000	13999	Due to/from other fund	
14000		Prepaid expenses	14000 are for other current assets
14500		Inventory	

15000	15999	Equipment and furnishings	15000-19001 for fixed assets if you have a
16000	16999	Computer equipment	capital asset module, there will be no detail here in
17000	17999	Automotive equipment	the GL and instead would have one account fixed assets
18000	18999	Buildings	
19000	19998	Infrastructure	
19999		Suspense	For items until you know where they go
20500	20999	Accumulated amortization	
			When setting up accumulated amortization it is nice to have it match easily to the fixed
			asset. So if you have less than 99 of each type of asset in each fund this works.
			20 says it is accumulated amortization the 5 says it is furnishing and equipment and the
			last 2 digits match to the exact assets. So admin building is 18001 the accumulated
			amortization is 20801
Liabilities			
22000		Accounts Payable - control account	
			This account links to the accounts payable module in your program
22100		Accounts payable other	
22200		Wages payable	22200 wage liabilities only
22201		Receiver General Payable	
22202		Pension payable	
22203		Union Payable	
22204		LTD payable	
22205		WCB payable	
22300		SS Tax Payable	
22400		GST Payable	
22500		Accrued liabilities	
22501		Accrued interest payable	
23000		Deferred Revenue	
24000	24999	Long term debt	
25010	25999	Liability- reserves, trusts	
Equity			
30000		Equity in Program	
30001		Equity in Capital Assets	
30002		Contributed capital	
Revenue			
40000	40999	INAC -funding	
41000	41199	Province of BC grant	
41110		FN School Associations	
41130		Contribution from local school district	
41150		First Nation Summit	
41200		TOKO Aboriginal Health Council	
41210		Legal services society	
41500		CMHC Subsidy	
42000	42099	Contributions transfers from internal funds	
42300	42399	Contribution from separate but related organizations	
43000	43099	Rental income, lease income	
44000		Investment income	
45000	45999	Other income	
45001		Other income-SS tax commission	

46000		Education incomes other than INAC and Prov of BC
46000	46999	Entrepreneurial revenue
47000	47999	Taxation income
48000		Bingo revenues
49000		Donations

Expenditures

50000	59999	Committee and councilor expenses	
60000	60999	Wages	
60010		Wages casuals	
61000	61999	Employee benefits	
61002		Professional development	
61006		Training	
65000	65999	Travel	When adding expenses add alphabetically
70000		Administration	
70005		Advertising	70000-70999 are general codes
70010		Amortization	
70020		Audit fees	
70030		Bank charges	
70040		Community development	
70050		Computer software purchases	
70060		Consulting	
70070		Election expenses	
70080		Equipment maintenance	
70090		Equipment - small purchases	
70100		Equipment rental	
70110		Insurance	
70115		Interest on long term debt	
70118		Janitor	
70119		Legal	
70120		Maintenance –buildings	
70125		Material and supplies	
70127		Meeting expenses	
70130		Miscellaneous	
70140		Office rent	
70150		Office supplies	
70155		Postage and courier expense	
70200		Subscriptions	
70205		Supplies	
70210		Taxation costs	
70220		Telephone and fax	
70230		Utilities	
70240		Vehicle expenses	
71010		Chimney cleaning	71000-71999 specific for operations
71120		E911 Contract	
71130		Garbage collection contract	
71140		Radio licenses	
71141		Radio maintenance	

71150		Roads maintenance	
71160		Service agreement costs	
71170		Water conditioning	
72010		Adult activities	72000-72999 for elder care
72020		Elder's-Christmas	
72030		Elder's-Comforts	
72035		Foot care	
72040		Groceries	
72045		Kitchen supplies	
72050		Linen	
72055		Medical and personal care supplies	
76000	76999	Youth Programs	
77000	77099	For education general costs	
77100	77199	Education elementary costs	
77200	77299	Education secondary costs	
77300	77399	Education post secondary costs	
77400	77499	Education summer programs	
77500	77599	Child benefit programs	
77600	77699	Social housing	
82000	82999	Contribution to other funds	
		Matches up to the contributions from other funds in the 42000 codes	
		So contribution from administration is 42010	
		Contribution to administration is 82010	
90000	99999	Entrepreneurial specific costs	

Department codes rules

Now we have a standard set of accounts we have to set up department codes.

Department codes in most accounting programs can be 4- 6 digit codes and a mix of numeric and alpha characters. I recommend using 4 digit codes with the first digit as a numeric number. This number signifies the director in charge of that fund. So where you have 9 directors or less:

1. Administration
3. Social Housing
5. Education
7. Social Development
9. Entrepreneurial enterprises

Again space has been left for other programs and departments you may have or add later.

Now each of the functions in the directors' control can be set up with their own fund. So we have "1ADM" for general administration, "1CAP" for or fixed assets.

For more examples see the example code of accounts.

This works for AccPac, Adagio and any program that has a 4-6 digit department code.

Xyntax you can have the four digit company code be the department code so Administration would be 0001. Then the three digit department code would be ADM.

Reporting capabilities

This is where the rewards for setting up a standard set of code of accounts are realized.

We have two ways to report numbers in accounting systems;

- General ledger reporting
- Customized financial reports

Both are easier with the a logical set of account codes.

General ledger reporting

This is where the real benefits are realized. It is so easy to create reports of specific data for a department or for the whole organization. The easiest way to explain is through examples.

Example 1 – wage reporting

Your auditor at year end will do a check of the internal controls in your payroll system. If they decide they can rely on your internal controls they will be ready to reconcile your wages to the T4 summary you filed and often that will be the end of auditing wages and employee benefits. Wages often account for 25 to 35% of a First Nations expenditures so being able to sign off on these expenses quickly really saves on audit costs.

In the past you had 2 problems, compiling a list of what wages were expensed in the GL and reconciling the T4 calendar year to your March 31 fiscal year.

Total expenses can be drawn off by getting a summary report (totals of wage accounts) of all wage accounts. All wages are now between 600000 and 609999 (5 digit code 60000 and 60999), so you ask the accounting program for all departments in that account range and in one report you can show your auditor the total wages paid in the year.

If your First Nation often expends wages producing capital assets, this can be dealt with having the wages coded to an account: 609150 Wages Band Hall renovations. Let's say the total for the year was \$5199.00. We want that amount to show as wages paid but not as a wage expense. So we then use 609999 as a credit account to allocate the wages.

To allocate the wages the entry would be:

Band Hall renovations	1CAP 150100	5199.00	
Wages allocation	1ADM 609999		5199.00

Then when listing total wages paid you would use the range 600000-609998 and to show wages expense 600000-609999.

Next we reconcile to the T4 summary. So we will print the same report by date ranges: January to March of previous fiscal and April to December of this one. You may have some reconciliation to do with payables but that is usually easy to do.

With this example you can see the importance of staying true to your coding program. You do not want anything other than wages in those code ranges.

You can also prepare the same report for employee benefits.

This report can also be helpful to management when looking at general wage increases. It helps to answer the question; what is the impact to the bottom line?

Example 2 – INAC fund reporting

It is now easy to draw off the same kind of report for reconciling INAC funding. All INAC funding is between codes 400000 and 409999. Printing the GL summary for all departments in this range will help both your auditor and you reconcile these amounts.

Example 3 – Management decisions

I think now you can see the power of having the standard account codes and the importance of setting up ranges so they suit your needs. Let's look at an example to show it can help when making management decisions.

Council has decided to sign a banking agreement and the Nation's bank charges will be one flat fee a month. Before signing I want to answer the question will I be better off? It is difficult to answer without knowing what all departments are paying in bank charges right now. Print off banks charges 700300 to say 700350 for all departments and see what has been paid.

Financial reporting

This report is not going to venture extensively into how to do financial reporting, that is a report in itself. All the accounting programs discussed in this report require you to set up and customize your reports using account ranges or by listing accounts. I think from the examples above you can see how it is much easier to enter in account ranges to listing each and every account you want added in to a line on the statement.

I have done installations in the past for First Nations; first setting up standard account codes then preparing custom financial reports. I could often prepare one document, say an income statement (I was working in Crystal reports during AccPac set ups) and then was copy that statement for other departments. Often the only changes required were to change the department code delete a line or two or add a line or two. This was possible because the accounts for each department were essentially the same.

Sample code of accounts

ADMINISTRATION

1ADM

100000	Petty cash
100001	Bank - chequeing
100002	Bank- Peace Hills Trust
100003	Bank- GIC
120000	Accounts Receivable-control account
121000	Travel Advances
122000	GST Rebate
122010	100% Travel GST
130300	Due from Social Housing
130500	Due from Education (500 Education is department code 5)
130700	Due from Social Development
130800	Due from Community Care Home
140000	Prepaid expenses
199999	Suspense
220000	Accounts Payable - control account
222000	Wages payable
222001	Receiver General Payable
222002	Pension payable
222003	Union Payable
222004	LTD payable
222005	WCB payable
230000	Deferred Revenue
240000	Due to Peace Hills Trust
300000	Administration Equity
400000	INAC -Band support
400001	INAC -Employee benefits
400002	INAC -Land management
400003	INAC - Membership
400004	INAC -Economic Development
400005	INAC - Consultation
400006	INAC - CEDO Economic Development grants
420500	Contributions from Education(500 - Educations department code is 5)
420700	Contributions from Social Development
423000	Contribution from Tribal Council
430000	Day care rental
440000	Investment income

450000 Other income

 500000 Councilor remuneration
 500001 Councilor travel expenses
 500002 Councilor other expenses

 600000 Administration Wages
 600001 Christmas bonuses
 610001 Employee benefits
 610002 Professional development
 650000 Travel staff

 700100 Amortization
 700200 Audit fees
 700300 Bank charges
 700310 Bank charges - payroll processing
 700400 Community development
 700500 Computer software purchases
 700600 Consulting
 700700 Election expenses
 700800 Equipment maintenance
 700900 Equipment - small purchases
 701000 Equipment rental
 701100 Insurance
 701190 Legal
 701270 Meeting expenses
 701300 Miscellaneous
 701500 Office supplies
 701550 Postage and courier expense
 702000 Subscriptions
 702100 Telephone and fax
 702400 Vehicle expense- Ford van
 800150 Contribution to Cap
 800500 Contribution to Education
 800700 Contribution to Wellness

CAPITAL FUND

1CAP

100001 Bank- chequeing
 150000 Equipment administration
 150001 House appliances
 150006 Elementary school equipment
 160000 Computer equipment

160001 Computer leased network
 160002 Computer education
 170000 Fire trucks
 170001 Ford Aerostar Van
 170002 School Bus
 170003 Day care automotive equipment
 180001 Church
 180003 Band Office
 180005 Day Care Building
 190000 Infrastructure

 205000 Accumulated amortization-Equipment administration
 205001 Accumulated amortization-House appliances
 205006 Accumulated amortization - Elementary school equipment
 206000 Accumulated amortization-Computer equipment
 206001 Accumulated amortization-Computer leased network
 206002 Accumulated amortization - Computers education
 207000 Accumulated amortization-Fire trucks
 207001 Accumulated amortization-Ford Aerostar Van
 207002 Accumulated amortization- School bus
 207003 Accumulated amortization - Day care automotive equipment
 208001 Accumulated amortization-House
 208003 Accumulated amortization - Band Office
 209000 Accumulated amortization-Infrastructure

 230000 Deferred Revenue
 240001 Bank of Nova Scotia House renovations loan

 300000 Equity in capital fund
 300001 Equity in Capital Assets

 420100 Contribution from ADM

 730000 Housing Renovations
 730100 North Shore Water Study
 730200 Physical development

OPERATIONS AND MAINTENNACE

10AM

140000 Prepaid expense

 225000 Accrued liabilities
 230000 Deferred revenue

300000 Program equity

 400000 INAC- Municipal systems
 420500 Contribution from Education
 420800 Contribution from Community Care Home
 430000 Band Hall rental income
 430001 Boardroom rental and coffee charge

 600000 Wages -MWS
 610000 Employee benefits

 701101 Insurance - Church
 701103 Insurance - Band Hall
 701105 Insurance - Day care building
 701150 Sprinkler system maintenance
 701181 Janitor-Church
 701183 Janitor-Band Hall
 701185 Janitor- Band Office
 701200 E911 Contract
 701201 Maintenance-Church
 701203 Maintenance-Band Hall
 701210 Maintenance-graveyard
 701300 Garbage collection contract
 701400 Radio licenses-Fire hall
 701410 Radio maintenance-Fire Hall
 701500 Roads maintenance
 701501 Office supplies-coffee Band Office
 701600 Service agreement costs
 701700 Water conditioning
 701701 Water drinking water
 702051 Supplies - fire trainees
 702200 Telephone- MWS
 702201 Telephone-Fire Hall
 702300 Utilities MWS
 702301 Utilities-Church
 702305 Utilities-Band Hall
 702308 Utilities -Fire hall
 702309 Utilities - Water system
 702320 Utilities-street lighting
 702400 Vehicle cost-Fire truck
 710100 Chimney cleaning
 711137 Maintenance contract-KKTC
 711138 Maintenance-MWS

711209 Maintenance-Water system
711500 Fire extinguisher maintenance

TAXATION **1TAX**

125000 Taxes receivable
125500 Accrued taxes receivable
125600 Allowance for taxes receivable

225000 Accrued liabilities
230000 Deferred revenue

300000 Program equity

470000 Taxation income

702100 Taxation costs

800100 Contribution to Administration
800150 Contribution to Cap
800300 Contribution to social housing
800500 Contribution to Education
800700 Contribution to Wellness

SOCIAL HOUSING OPERATIONS **3SHO**

100005 GIC Replacement reserve
100006 Replacement reserve savings
122100 Accounts receivable others
123000 Rents receivable
130100 Due from Administration
140000 Prepaid expenses
150005 Major Appliances
180004 Home construction costs

205005 Accumulated amortization - appliance
208004 Accumulated amortization - construction

225000 Accrued liabilities
225001 Accrued interest payable
240002 Toronto Dominion Bank Phase V
240003 CMHC - Phase VI
240004 CMHC - Phase VII
240005 CMHC - Phase VIII
240006 Nova Scotia Bank Phase IX

240007 Nova Scotia Bank Phase XI
240008 CMHC -Phase I
240009 Nova Scotia Bank Phase II
240010 Peace Hills- Phase III
240011 CMHC_Phase IV
251000 Replacement Reserve

300000 Equity in Program
300001 Equity in capital
300002 Contributed capital

415000 CMHC Subsidy
420100 Contribution from Admin
435000 Rental income
450000 Other income

600000 Wages
610001 Employee benefits
650000 Travel staff

711500 Road maintenance
711700 Water conditioning
711300 Garbage removal
776349 Repairs and maintenance
776549 Repairs and maintenance
776599 Repairs and maintenance
776649 Repairs and maintenance
776700 Repairs and maintenance
776749 Repairs and maintenance

last three digits identify the home

800100 Contribution to Administration
800500 Contribution to Education

EDUCATION

5EDU

121000 Travel advances
122100 Accounts Receivable
130100 Due to Administration
140000 Prepaid expenses
199999 Suspense

225000 Accrued liabilities
230000 Deferred Revenue

300000 Program equity

400010 INAC -Band operated schools
400011 INAC -Elementary student allowance
400012 INAC -Guidance and counseling
400013 INAC -Education support service
400014 INAC -Post secondary allowance
400015 INAC - Inspection
400016 INAC - Major renovations
400018 INAC - Provincial schools
411100 FN School Associations
411300 Contribution from SD
411500 First Nation Summit
420700 Contribution from Social development
460003 Parent Fees
460004 Science Camp

500000 Committee honoraria
500002 Committee Expenses
500005 Workshops/parent Meetings

600000 Wages Director
600001 Wages Liaison
600002 Wages youth worker
610000 Employee benefits
610002 Professional development
650000 Travel Director
650001 Travel Liaison
650002 Travel Youth worker

700050 Advertising
701100 Insurance
701105 Inspection of facilities
701200 Maintenance and repairs
702210 Telephone Directors cell
702300 Utilities
770040 Career Fair
770050 Cross cultural training
770060 Grants/bursaries/scholarships
770070 Accomplishment recognition
770080 Knowledge Network costs
772000 Secondary- supplies allowance
772200 Secondary - grad allowance

772500 Secondary- other
773000 Post secondary- Books and supplies
773300 Post secondary- Tuition
773400 Post secondary-living allowances
774000 Summer Program-Supplies and materials
774050 Summer Program-groceries
774600 Summer Program- transportation
774700 Summer Program- honoraria
774800 Summer Program - recreation
774900 Summer Program- contracts
774950 Summer Program-overhead

800150 Contribution to capital

ELEMENTARY SCHOOL

5ELE

121000 Travel advances
140000 Prepaid expenses

225000 Accrued liabilities

300000 Program equity

400010 INAC -Band operated schools
400011 INAC -Elementary student allowance
400017 INAC - Private schools
400018 INAC - Provincial schools
411100 FN School Associations
411150 Breakfast for learning
411500 First Nation Summit
420700 Contribution from Social development
430000 Bus rental
460001 Fund raising elementary PAC
460003 Parent Fees
460300 BC Independent Schools

600000 Wages Language instructor
600001 Wages Teaching
600002 Wages Substitute teachers
600003 Wages Child care
600004 Wages support
600005 Wages bus driver
600006 Wages Janitor
610001 Employee benefits

100003 Bank - GIC
 122100 Accounts Receivable other
 122101 Allowance for doubtful accounts
 140000 Prepaid expenses

 225000 Accrued liabilities
 230000 Deferred revenue

 300000 Program equity

 410004 Province of BC-wage supplement
 420500 Contribution from Education
 420100 Contribution from ADM
 423000 Contribution from Tribal Council
 440000 Investment income
 450000 Other income
 466000 Daycare fees

 600000 Wages Day care
 600001 Wages drivers
 610000 Employee benefits

 700020 Advertising
 700300 Bank charges
 700600 Consulting
 700900 Equipment - small purchases
 701100 Insurance
 701150 Interest on long term debt
 701180 Janitor
 701250 Maintenance and supplies
 701300 Miscellaneous
 701500 Supplies office and snacks
 702200 Telephone
 702300 Utilities
 702400 Van costs

 800150 Contribution to capital

SOCIAL DEVELOPMENT

7SOC

122100 Accounts receivable other

 130100 Due to Administration
 140000 Prepaid expenses

199999 Suspense account

 225000 Accrued liabilities
 230000 Deferred revenue

 300000 Program equity

 400030 INAC - Basic needs
 400031 INAC - Guardian financial assistance
 400032 INAC - Special needs
 400033 INAC - Service delivery
 400034 INAC - In home care
 400035 INAC - Institutional care
 400036 INAC - AIHC service delivery
 400037 INAC - Community services
 400038 INAC - Family violence
 400039 INAC - Training/employment initiatives
 400040 INAC - Child benefit reinvest

 600000 Wages
 600001 Wages casuals
 610000 Employee benefits
 610006 Training
 702050 Supplies and materials
 701200 Home maintenance
 775000 Child benefit program
 775100 Comforts
 775200 Community services
 775250 Family violence
 775300 Guardian financial assistance
 775350 Living allowances basic
 775400 Shelter costs
 775450 Special care medical assistant
 775500 Special care nail care
 775550 Special needs assistance

 800100 Contribution to Administration
 800500 Contribution to EDU

**COMMUNITY HEALTH
RESOURCES**

7CHR

121000 Travel advances
 122100 Accounts receivable others

225000 Accrued liabilities
230000 Deferred revenue

300000 Program equity

410005 NHW patient travel
423000 Contribution from Tribal Council

600000 Wages
610000 Employee benefits
650000 Travel
650001 Patient travel
650002 Aids travel

701560 Office rent
702200 Telephone, fax, internet

800100 Contribution to Administration

WELLNESS

7WEL

122100 Accounts receivable other

225000 Accrued liabilities

300000 Program equity

412000 TOKO Aboriginal Health Council
412100 Legal services society
420100 Contribution from ADM

600000 Wages
610000 Employee benefits
610006 Training
650000 Travel

701190 Legal
701300 Miscellaneous

800100 Contribution to Administration

COMMUNITY CARE HOME

8CCH

100000 Petty cash

100001 Bank-chequing
 100100 Comfort funds cash on hand
 100101 GIC Alexander trust
 122000 GST Rebate
 122100 Accounts receivable other
 122101 Allowance for doubtful accounts
 130100 Due to Administration
 144000 Prepaid expenses
 145000 Inventory

 225000 Accrued liabilities
 230000 Deferred revenue
 250100 Comfort funds held

 300000 Equity in program

 415000 CMHC Subsidy
 460000 Per Diem
 460100 Meals
 490000 Donations

 600000 Wages
 600001 Wages casuals
 610000 Employee benefits
 610002 Professional development
 650000 Travel-residents

 700050 Advertising
 700100 Amortization
 700200 Audit fees
 700300 Bank charges
 700600 Consulting
 700601 Dietician contract & travel
 700800 Equipment maintenance
 700900 Equipment - small purchases & supplies
 701100 Insurance
 701180 Cleaning and housekeeping supplies
 701200 Maintenance-grounds and buildings
 701210 Garbage and snow removal
 701300 Miscellaneous
 701500 Office supplies
 702200 Telephone and fax
 702300 Utilities

702400 Vehicle expense- Bus
 720350 Foot care
 720400 Groceries
 720450 Kitchen supplies
 720500 Linen
 720550 Medical and personal care supplies

 800100 Contribution to Administration
 800850 Contribution to Community home capital

COMMUNITY CARE HOME-CAPITAL

8CHC

100100 GIC replacement reserve
 150000 Equipment
 170000 Automotive equipment-Bus
 180000 Building

 205000 Accumulated amortization-Equipment
 207000 Accumulated amortization-Automotive equip
 208000 Accumulated amortization-Building
 225000 Accrued interest payable
 240012 Mortgage All Nations Trust
 251000 Replacement Reserve

 300000 Equity in Program
 300001 Equity in capital
 300002 Contributed capital

Conclusions

This report was written to:

- Highlight the advantages of having a standard set account codes that had been created in a logical manner
- Underscore the need for the CFO be the one to managing the account codes
- Provide a guide for setting up your own set of standard account codes
- Give insight into how standard account codes can lead to better reporting practices.

It is understood that it is not a comprehensive guide on how to get the most out of you reporting capabilities.

So in closing the steps are:

1. Set up a standard set of account codes. These codes will address the needs of the organization and will keep in mind the final outputs, reporting.
2. Set up department codes that represent each senior manager's responsibilities.
3. Keep vigilant so the standard account codes can maintain their integrity.
4. Finally enjoy the information that you can now pull off your system with little effort.