

Territorial Finance Manual



SECTION 2 - TERRITORIAL CHART OF ACCOUNTS

0203 Master Chart Of Accounts (NEW for April 1, 2009)

MASTER CHART OF ACCOUNTS

This chart has been updated to reflect the new account structure required of all Salvation Army ministry units as of April 1, 2009. These new accounts are required in order to comply with the new M.S.A. policy and requirements of the consolidation process.

The following legend is used to indicate restrictions on certain accounts:

- **THQ / DHQ / PRD only:** These accounts are to be used by headquarters only. Ministry units should not use such accounts without first contacting the Territorial Finance Department.
- **Bermuda only:** These accounts are to be used by the Bermuda DHQ only.
- **Roll-up:** These accounts are used in the consolidation process to ensure the proper grouping of certain transactions. Each roll-up account will have specific sub-accounts listed below it, and these sub-accounts are the ones to be used for posting entries. The main roll-up account must not have transactions posted directly to it. Ministry units only need to create such accounts in their General Ledger if they have transactions that relate to the account's intended purpose. See the Account Glossary (section 0204 (📖)) for more information on each account.

<u>Account</u>	<u>Type</u>	<u>Account Description</u>	<u>Roll-up</u>	<u>Restriction</u>
100000	AH	A S S E T S		
110000	AH	CASH		
111000	AD	Cash at Bank		
112000	AD	Petty Cash Advances		
113000	AD	General Deposit Account		
113900	AD	General Deposit Account - Premium		
114000	AD	Red Shield Deposit Account		DHQ Only
115000	AD	Area Reserves Deposit Account	Roll-up	DHQ Only
116000	AD	Interest on Area Reserves Deposit Account		DHQ Only
117000	AD	Capital Deposit Account		
117900	AD	Capital Deposit Account - Premium		
118000	AD	PMA Deposit Account		
118900	AD	PMA Deposit Account - Premium		
119000	AD	Other Cash Equivalent		
119999	A7	TOTAL CASH		
120000	AH	IMPRESTS & SUSPENSE		
122000	AD	Appointment Change Travel Advances		DHQ Only
129000	AD	Other Imprests & Suspense Items		

129099	AD	Payroll Clearing Account	
129999	A7	TOTAL IMPRESTS & SUSPENSE	
130000	AH	RECEIVABLES	
131000	AD	Accounts Receivable Control	
131100	AD	Provision For Bad Debts - Contra Account	
132000	AD	GST Rebate Receivable	
133000	AD	HST Rebate Receivable	
134000	AD	QST Rebate Receivable	
137000	AD	GST/HST/QST Rebates in Transit	
139000	AD	Other Receivables	
139100	AD	Other Receivables from THQ	
139200	AD	Other Receivables from DHQ	
139500	AD	Other Receivables from Ministry Units	
139999	A7	TOTAL RECEIVABLES	
140000	AH	PREPAID EXPENSES	
141000	AD	General Prepaid Expenses	
142000	AD	Prepaid Rent Deposits	
149000	AD	Other Prepaid Expenses	
149999	A7	TOTAL PREPAID EXPENSES	
160000	AH	INVENTORIES	
161000	AD	Inventories	
169999	A7	TOTAL INVENTORIES	
170000	AH	FIXED ASSETS	
171000	AD	Furniture & Equipment	
171100	AD	Accumulated Depreciation - Furniture & Equip.	
172000	AD	Computer Equipment	
172100	AD	Accumulated Depreciation - Computers	
173000	AD	Vehicles	
173100	AD	Accumulated Depreciation - Vehicles	
174000	AD	Other Fixed Assets	
174100	AD	Accumulated Depreciation - Other Fixed Assets	
175000	AD	Leasehold Improvements	
175100	AD	Accumulated Deprec. - Leasehold Improvements	
177000	AD	Building	
177100	AD	Accumulated Depreciation - Building	
177500	AD	Work-In-Progress	Bermuda DHQ
178000	AD	Land	THQ & Bermuda
179999	A7	TOTAL NET FIXED ASSETS	
180000	AH	LONG TERM RECEIVABLES	
181000	AD	Long Term Receivables	
181100	AD	Long Term Loans Receivables from Ministry Units	DHQ Only
181900	AD	Provision For Bad Debts - Contra Account	
189999	A7	TOTAL LONG TERM RECEIVABLES	
199999	A9	TOTAL ASSETS	
200000	LH	LIABILITIES	
210000	LH	ACCOUNTS PAYABLE & ACCRUED LIABILITIES	
211000	LD	Accounts Payable Control	
212100	LD	Due to Territorial Headquarters	
212200	LD	Due to Divisional Headquarters	

212400	LD	Monthly Allocations Payable to Ministry Units		DHQ Only
212800	LD	Due to Camps		
213000	LD	Due to Corps		
214000	LD	Due to Family Services		
215000	LD	Due to Social Centres		
216000	LD	Capital Projects Payable		
217000	LD	Employees' Benefits Payable		
217100	LD	Employees' Benefits Payable - Group Life Insurance		
217200	LD	Employees' Benefits Payable - Group Medical		
217300	LD	Employees' Benefits Payable - Pension/RRSP		
217900	LD	Employees' Benefits Payable - Other		
218000	LD	Payable to Government		
218100	LD	Payable to Government - Payroll Deductions		
218200	LD	Payable to Government - Payroll Taxes		
218400	LD	Payable to Government - GST/HST Payable		
218500	LD	Payable to Government - PST/QST Payable		
218600	LD	Payable to Government - Health Tax/Premium		
218700	LD	Payable to Government - Workers Comp/CSST		
218800	LD	Payable to Government - Garnisheed Wages		
218900	LD	Payable to Government - Other		
219000	LD	Other Payables & Accrued Liabilities		
219100	LD	Other Payables - Union Dues		
219200	LD	Other Payables - Payroll Charitable Deductions		
219400	LD	Short Term Loan Payable		
219410	LD	Short Term Loan Payable to Territorial Headquarters		
219420	LD	Short Term Loan Payable to Divisional Headquarters		
219430	LD	Short Term Loan Payable to Ministry Unit		
219500	LD	Accrued Vacation Payable		
219999	L3	TOTAL ACCOUNTS PAYABLES		
240000	LH	PROPERTY MAINTENANCE HELD IN TRUST		
242000	LD	Property Maintenance Accounts - Camps	Roll-up	DHQ Only
243000	LD	Property Maintenance Accounts - Corps	Roll-up	DHQ Only
244000	LD	Property Maintenance Accounts - Family Services	Roll-up	DHQ Only
245000	LD	Property Maintenance Accounts - Social Services	Roll-up	DHQ Only
246000	LD	Property Maintenance Accounts - Thrift Stores	Roll-up	DHQ Only
249000	LD	Property Maintenance Accounts - Other	Roll-up	DHQ Only
249999	L3	TOTAL PROPERTY MAINTENANCE HELD IN TRUST		
250000	LH	DESIGNATED FUNDS HELD IN TRUST		
255000	LD	Client/Resident Budget Management Services		
256000	LD	Other Funds Held in Trust		
259999	L3	TOTAL DESIGNATED FUNDS HELD IN TRUST		
260000	LH	DEFERRED REVENUE		
261000	LD	Deferred Revenue		
269999	L3	TOTAL DEFERRED REVENUE		
280000	LH	LONG TERM LIABILITIES		
281100	LD	Loan Payable to THQ		
281200	LD	Loan Payable to DHQ		
281300	LD	Other Long Term Liabilities		
289999	L3	TOTAL LONG TERM LIABILITIES		
299999	L5	TOTAL LIABILITIES		
400000	CH	FUND BALANCE		

410000	CH	OPERATING FUND BALANCE		
411000	CD	Operating Fund balance		
419999	C3	TOTAL OPERATING FUND BALANCE		
420000	CH	INTERNALLY RESTRICTED FUND BALANCE		
421000	CD	CDA Fund Balance		
421001	CD	CDA Fund Balance - Uncommitted		DHQ Only
421002	CD	CDA Fund Balance - Committed		DHQ Only
421003	C2	TOTAL CDA FUND BALANCE		
422100	CD	PMA Fund Balance		
422110	C2	TOTAL PMA FUND BALANCE		
423100	CD	Camps Reserves		
423200	CD	Corps Reserves		
423300	CD	Family services Reserves		
423400	CD	Social services Reserves		
423500	CD	Thrift Store Reserves		
423600	CD	Other Reserves		
429999	C3	TOTAL INTERNALLY RESTRICTED FUND BALANCE		
430000	CH	EXTERNALLY RESTRICTED FUND BALANCE		
431000	CD	Externally Restricted Funds	Roll-up	
431110	CD	Partners in Mission Fund Balance		
431120	CD	Home Missions Fund Balance		
431130	CD	Child Sponsorship Fund Balance		
431199	C2	TOTAL RESTRICTED CONTRIBUTIONS FUND BALANCE		
431200	CD	Capital Project Fund Balance		
431299	C2	TOTAL CAPITAL PROJECT FUND BAL		
432000	CD	Legacy Funds	Roll-up	DHQ Only
432010	CD	XXXX Reserve - Uncommitted		DHQ Only
432011	CD	XXXX Reserve - Committed		DHQ Only
432012	C2	TOTAL XXXX LEGACY FUNDS		DHQ Only
432015	CD	YYYY Reserve - Uncommitted		DHQ Only
432016	CD	YYYY Reserve - Committed		DHQ Only
432017	C2	TOTAL YYYY LEGACY FUNDS		DHQ Only
		<i>Add additional reserve groupings as required</i>		
439999	C3	TOTAL EXTERNALLY RESTRICTED FUND BALANCE		
440000	CH	INVESTED IN CAPITAL		
441100	CD	Invested in Capital		
449999	C3	TOTAL INVESTED IN CAPITAL		
459999	L5	TOTAL FUND BALANCE & RESERVES		
499999	L9	TOTAL LIABILITIES, FUND BALANCE & RESERVES		
500000	IH	INTER-DEPARTMENTAL TRANSFERS		
511100	ID	Inter-Departmental Transfers		
511200	ID	PMA Inter-Departmental Transfers		
511300	ID	Capital Projects Inter-Departmental Transfers		

521200	ID	Camp Interfund Transfers	
599999	I7	TOTAL INTER-DEPARTMENTAL TRANSFERS	
600000	IH	I N C O M E	
610000	IH	EXTERNAL INCOME	
611100	ID	General Donations	
611200	ID	Specified Donations	
611300	ID	United Way Income	
611500	ID	Rent Income - External	
611600	ID	Interest Income - External	
611700	ID	Government Grants & Subsidies	Roll-up
611710	ID	Municipal government Grant - Operating	
611720	ID	Municipal government Grant - Capital	
611730	ID	Provincial government Grant - Operating	
611740	ID	Provincial government Grant - Capital	
611750	ID	Federal Government Grant - Operating	
611760	ID	Federal Government Grant - Capital	
611800	ID	S.A. Publication Sales	
611900	ID	Other External Income	
612100	ID	Unallocated Revenues (received at a regional office)	THQ Only
612200	ID	Special Events Income	
612210	ID	Fundraising Income	
613000	ID	Partners in Mission Income	
614000	ID	Home Missions Income	
615100	ID	Child Sponsorship Income	
619999	I3	TOTAL EXTERNAL INCOME	
630000	IH	PROGRAM SPECIFIC INCOME	
631000	ID	Program or Department Specific Income	
631600	ID	Annual Red Shield Kick-Off Breakfast/Luncheon/Dinner	
632100	ID	User Fees Income	
632200	ID	Canteen Sales	
632300	ID	Tee Shirt Sales	
632400	ID	Souvenir Sales	
632500	ID	Equipment Rental Income	
633100	ID	Cartridges/Envelopes	
633200	ID	Members Contributions	
633300	ID	Offerings/Collections	
633400	ID	Bus Ministry	
633500	ID	Tape Ministry	
633600	ID	Serenading	
633700	ID	Flower Fund Income	
634100	ID	Client/Resident Fees	
634200	ID	Kettle Income	
635200	ID	Meals Income	
635300	ID	Beds/Room & Board Income	
636100	ID	Retail Sales	
636200	ID	Salvage Sales	
636300	ID	Furniture Sales	
636400	ID	New Mattress Sales	
638010	ID	Bible School Fees	
638012	ID	Continuing Education Fees	
639899	I3	TOTAL PROGRAM SPECIFIC INCOME	
642000	IH	INTERNAL INCOME	
642100	ID	Grants from DHQ - General	

642110	ID	Grants from DHQ - Red Shield Allocation	
642120	ID	Grants from DHQ - Legacy	
642130	ID	Grants from DHQ - NRO	
642140	ID	Grants from DHQ - CMG	
642200	ID	Interest Income from DHQ/THQ	
642210	ID	PMA Interest income	
642300	ID	Grants From Other SA Units	
642400	ID	Grants from THQ - General	
642410	ID	Grants from THQ - Red Shield Allocation	DHQ Only
642430	ID	Grants from THQ - NRO	DHQ Only
642440	ID	Grants from THQ - CMG	DHQ Only
642450	ID	Grants from THQ - Operating (for DHQ, CFOT, PRD, WCBC only)	
642500	ID	Legacy Income	
642700	ID	Contributed Services	
642800	ID	Rent Income - Internal	
642900	ID	Other Income from SA Sources	
645999	I3	TOTAL INTERNAL INCOME	
653000	IH	INCOME FROM MSA	Bermuda DHQ
653200	ID	Camp MSA	Bermuda DHQ
653300	ID	Corps MSA	Bermuda DHQ
653400	ID	Family Services MSA	Bermuda DHQ
653500	ID	Social Centres MSA	Bermuda DHQ
653600	ID	Thrift Store MSA	Bermuda DHQ
653700	ID	Day Care MSA	Bermuda DHQ
653800	ID	Christmas Kettle MSA	Bermuda DHQ
653900	ID	Other MSA Income	Bermuda DHQ
654999	I3	TOTAL INCOME FROM MSA	Bermuda DHQ
661000	IH	DONATIONS - GIFTS IN KIND	
661100	ID	Donations - Gifts in kind	
661999	I3	TOTAL DONATIONS - GIFTS IN KIND	
699999	I6	TOTAL INCOME	
700000	EH	E X P E N S E S	
710000	EH	PERSONNEL EXPENSES	
711000	EH	SALARIES & ALLOWANCES	
711100	ED	Officer Allowances	
711200	ED	Salaries	
711300	ED	Salaries - Part Time (optional)	
711500	ED	Contract Fees	
711800	ED	Salary Recovery - Contra	
711900	ED	Other Wages & Salaries	
711990	ED	Married Woman Officers Allocation	
711999	E3	TOTAL SALARIES & ALLOWANCES	
712000	EH	PAYROLL TAXES & BENEFITS	
712100	ED	Canada/Quebec Pension Premiums	
712200	ED	Employment Insurance Premiums	
712300	ED	Provincial Health Tax/Premiums	
712400	ED	Workers' Compensation/CSST Premiums	
712500	ED	Employer Pension/RRSP Contributions	
712600	ED	Employees' Health Benefit Plan	
712800	ED	Bermuda Payroll Taxes	Bermuda DHQ
712900	ED	Other Payroll Taxes	

712999	E3	TOTAL PAYROLL TAXES & BENEFITS	
713000	EH	OFFICERS' LEVIES & EXPENSES	
713500	ED	Officers' Laundry Allowance	
713600	ED	Officers' Tax Grants	
713800	ED	Officers' Benefit Plan Levy	
713999	E3	TOTAL OFFICERS' LEVIES	
714000	EH	OFFICERS' LIVING ALLOWANCES	
714100	ED	Landscaping	
714300	ED	Officers' Uniform Allowances	
714400	ED	Officers' Child Care Expenses	
714500	ED	Scholarship/Dependent Child Grants	
714600	ED	Transportation Allowance	
714700	ED	Auto Expenses	
714710	ED	Auto Expenses - Leasing (optional)	
714720	ED	Auto Expenses - Maintenance & Insurance (optional)	
714730	ED	Auto Expenses - Gas (optional)	
714999	E3	TOTAL OFFICERS' LIVING ALLOWANCES	
715000	EH	QUARTERS EXPENSES	
715100	ED	Quarters Furnishings	
715200	ED	Quarters Minor Repairs	
715300	ED	Quarters Rent Expense - Leased	
715400	ED	Quarters Property Maintenance - Leased	
715500	ED	Quarters Property Maintenance - Owned	
715600	ED	Quarters Utilities	
715900	ED	Other Quarters Expenses	
715999	E3	TOTAL QUARTERS EXPENSES	
716000	EH	OTHER PERSONNEL EXPENSES	
716100	ED	Other Personnel Expenses	
716999	E3	TOTAL OTHER PERSONNEL EXPENSES	
719999	E5	TOTAL PERSONNEL EXPENSES	
720000	EH	GENERAL OPERATING EXPENSES	
721100	ED	Advertising & Promotion	
721200	ED	Association & Membership Fees	
721300	ED	Books, Literature & Software	
721400	ED	Special Events Costs	
721410	ED	Fundraising Event Costs	
721500	ED	Couriers & Postage	
721600	ED	Fax & Telephone	
721700	ED	Office Supplies, Printing & Stationery	
721800	ED	S.A. Publication Purchases	
722100	ED	Audit, Accounting, Consulting & Legal Fees	Roll-up
722101	ED	Legal Fees	
722102	ED	External Audit & Accounting Fees	
722103	ED	THQ Finance Accounting Fees	
722104	ED	Consulting Fees	
722200	ED	Bad Debts Write-Off	
722300	ED	Bank, Payroll & Ceridian Charges	
722310	ED	Interest on Operating Loans	
722400	ED	Conventions, Conferences & Retreats	
722500	ED	Education & Training	
722600	ED	Gifts & Presentations	

722700	ED	Special Guest Costs	
722800	ED	Travel & Meals	
722900	ED	Unallocated Visa Expenses	THQ only
723000	ED	Program Vehicle Expenses	
723100	ED	Other Miscellaneous Expenses	
729999	E5	TOTAL GENERAL OPERATING EXPENSES	
730000	EH	PROGRAM SPECIFIC EXPENSES	
731000	ED	Department Specific Expenses	
731600	ED	Annual Red Shield Kick-Off Breakfast/Luncheon/Dinner	PRD Only
732100	ED	Pool/Swimming Supplies	
732200	ED	Canteen	
732300	ED	Tuck Shop	
732400	ED	Water Craft	
732500	ED	Camp & Play Grounds	
732600	ED	Camp Truck or Tractor	
732700	ED	Food & Kitchen Supplies	
732800	ED	Craft & Recreational Activities	
733100	ED	Sanctuary Supplies	
733200	ED	Counselling	
733300	ED	Corps Special Ministries	
733400	ED	Bus Ministry	
733500	ED	Tape Ministry	
733600	ED	Corps Serenading/Music	
733700	ED	Flower Fund	
733800	ED	Visitation	
733900	ED	Evangelism & Outreach	
734100	ED	Emergency and Disaster Relief	
734200	ED	Pastoral Care	
734300	ED	Client Assistance	
734400	ED	Christmas Assistance	
734410	ED	Christmas Kettle Expenses	
734500	ED	Suicide Prevention	
734600	ED	Camp Programs	
735100	ED	Medical Supplies & Prescriptions	
735200	ED	Linen & Laundry	
735300	ED	House Hold Supplies	
735400	ED	Residential Supplies	
735500	ED	Client's Legal Fees	
735600	ED	Travel & Transportation Assistance	
735700	ED	Clothing Assistance	
736100	ED	Store Consignment Fees	
736200	ED	Cost of Goods Sold	
736300	ED	Retail & Display	
736400	ED	Warehouse & Storage	
736500	ED	Cash Register & Supplies	
737100	ED	Day Care Program Expenses	
737300	ED	Program Publications	
738100	ED	College Cadet Child Care	
738200	ED	Curriculum Expenses	
738300	ED	Library Expenses	
739999	E5	TOTAL PROGRAM SPECIFIC EXPENSES	
740000	EH	EQUIPMENT, FURNITURE & PROPERTY	
741000	EH	EQUIPMENT & FURNITURE	
741100	ED	Minor Office Equipment	

741200	ED	Equipment Rental/Lease	
741300	ED	Equipment Maintenance & Repair	
741400	ED	Depreciation Expense	
741500	ED	Loss on Disposal of Assets	
741600	ED	Office Furniture	
741800	ED	Musical Instruments & Accessories	
741900	ED	Other Equipment & Furniture	
741999	E3	TOTAL EQUIPMENT & FURNITURE	
742000	EH	PROPERTY MAINTENANCE	
742100	ED	Taxes	
742200	ED	Janitorial Expenses	
742300	ED	Maintenance & Repairs	
742400	ED	Waste Disposal	
742500	ED	Utilities	
742600	ED	Rent, Lease Charge	
742700	ED	Capital Loan Repayment	
742800	ED	Grounds/Parking/Pool Maint. and Repairs	
742900	ED	Insurance	
743100	ED	Other Property Expenses	
743900	ED	Occupancy Cost Recovery - Contra	
743999	E3	TOTAL PROPERTY MAINTENANCE	
749999	E5	TOTAL EQUIPMENT, FURNITURE & PROPERTY	
750000	EH	HEADQUARTERS SUPERVISION	
751000	ED	Management Support Assessment	
755000	ED	DHQ Camp Levy	
759000	ED	Other Miscellaneous Levies	
759999	E5	TOTAL HEADQUARTERS SUPERVISION	
760000	EH	GRANTS & ALLOCATIONS	
761000	ED	Grants to Territorial Headquarters	
761200	ER	Allocations to Capital Projects	Roll-up
761201	ED	Allocations to Capital Project - CDA Funding	
761202	ED	Allocations to Capital Project - GDA Funding	
761203	ED	Allocations to Capital Project - PMA Funding	
761204	ED	Allocations to Capital Project - Local Funding	
761205	ED	Allocations to Capital Project - Govt Funding	
761300	ED	Specified Payments to THQ/DHQ	Roll-up
761301	ED	Payments of Partners in Mission (Self Denial)	
761302	ED	Payments of Home Missions	
761303	ED	Payments of Child Sponsorship	
762000	ED	Grants to Camp	
763000	ED	Grants to Corps & Community Services	
764000	ED	Grants to Family Services	
765000	ED	Grants to Social Services	
766000	ED	Grants to Individuals	
767000	ED	Allocation of Interest to PMAs	DHQ Only
769000	ED	Other Grants & Allocations	
769999	E5	TOTAL GRANTS & ALLOCATIONS	
799999	E6	TOTAL EXPENSES	
998899	I7	NET SURPLUS/(DEFICIT) BEFORE TRANSFERS	
999999	I8	NET SURPLUS/(DEFICIT) AFTER TRANSFERS	

