

UCAP Mapping of Accounts List effective FY10 and FY11 change from UR1 to UR2

Accounts List [Summary]		THESE COLUMNS ARE THE NEW UR2 & UCAP ACCOUNTS
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NOTE: all UR2 accounts are at Level 2 or 3 in the UCAP Accounts List. If you are not sure how to position the accounts, check the Download of the full new UCAP-UR2 Accounts List. This will assist with local and UR reporting.

	UR1 Account Name	UR1		New UCAP Acc	UR2 Account Name
1-0000	ASSETS				
1-1000	Current Account UFS [A1]	A1	A1	1-1000	UFS current accounts [A1]
1-1100	Operating UFS#1			1-1110	Current UFS Ac #
1-1120	Operating UFS#2			1-1120	Current UFS Ac #
1-1130	Petty Cash Float #1	A1	A11	1-8510	
1-1160	Cash Clearing Accounts		A1	1-1160	Cash Clearing Accounts
1-1161	Undeposited Funds			1-1161	Undeposited Funds
1-1162	Electronic Clearing Account			1-1162	Electronic Clearing Account
1-1163	Payroll Clearing Account			1-1163	Payroll Clearing Account
1-1165	Unallocated Transactions			1-1165	Unallocated Transactions
1-1170	Current Account non-UFS [A1A]	A1A	A4		included with A4
1-1171	Bank xxx#1				
1-1172	Bank xxx#2				
1-1200	Ministers' Benefit Accs [A2]	A2	A5	1-1900	Ministers' Benefit Accs
1-1210	Minister1 Bank#XXXX			1-1910	Minister1 Bank#XXXX
1-1220	Minister2 Bank#XXXX			1-1920	Minister2 Bank#XXXX
				1-1930	Minister3 Bank#XXXX
1-1250	Minister Housing Ac#			1-1950	Minister Housing Ac#
1-2000	Fixed Assets			1-2000	Fixed Assets
1-2100	Land	A3	A6	1-2100	Land
1-2110	Church Grounds			1-2110	Church Grounds
1-2120	The Vacant Lot			1-2120	The Vacant Lot
1-2200	Building & Contents	A4	A7	1-2200	Building & Contents
1-2210	Church Sanctuary			1-2210	Church Sanctuary
1-2220	Main Halls			1-2220	Main Halls
1-2230	Manse #1			1-2230	Manse #1
1-2240	Manse #2			1-2240	Manse #2

1-2310	Contents Church Sanct		A8	1-2300	Other Non Current Assets
1-2320	Contents Halls			1-2310	Contents Church Sanctuary
1-2330	Contents Manse#1			1-2320	Contents Halls
1-2340	Contents Manse #2			1-2330	Contents Manse#1
1-2350	Contents Office			1-2340	Contents Manse #2
				1-2350	Office Furniture
				1-2360	Computers & IT Equipment
				1-2370	Motor Vehicles
				1-2380	Play Equipment
1-4000	Investments		XX		see new account as appropriate
1-4100	UFS Accounts [A5]	A5	A2	1-1200	UFS Saving Sinking Funds
1-4110	UFS Investment A/c #1			1-1210	UFS Saving A/c #1
				1-1220	UFS Sinking Fund Ac#1
1-4200	Other Fin Institutns [A6]	A6	A4	1-1400	Other Fin Institutns [A4]
1-4210	Non-UFS Investment A/c #1			1-1410	Bank A/c #1
				1-1420	Bank A/c #2
1-4300	Savings Asset		XX		N/A
1-4310	SAR at UFS [A7]	A7	A2		new account as appropriate
1-4320	SAR non-UFS [A7A]	A7A	A4		new account as appropriate
1-4410	Prop Refurb at UFS [A8]	A8	A2		new account as appropriate
1-4420	Prop Refurb non-UFS [A8A]	A8A	A4		new account as appropriate
1-4500	Invest Sale Proceeds [A9]	A9	A3	1-1300	UFS Sales Proceeds Funds
1-4510	Invest Sale Proceeds UFS			1-1310	UFS Sales Proceeds Ac #1
				1-8000	Other Assets
1-4600	Invest Shares Bonds [A10]	A10	A9	1-8100	Invest Shares Bonds [A9]
1-4610	Invest Shares & Bonds				
1-5100	Debtors [A11]	A11	A10	1-8200	Debtors [A10]
1-5110	Accounts Receivable			1-8210	Accounts Receivable
1-5120	Deposits with Suppliers			1-8220	Deposits with Suppliers
1-6000	Other Non-current Assets [A12]	A12	A8		new account as appropriate
1-6100	Motor Vehicles				see new account as appropriate
1-6200	Play Equipment/ground				see new account as appropriate
1-6300	Furniture				see new account as appropriate
1-6400	Computers				see new account as appropriate
1-6900	Depreciation Other Assets[A12A]				
			A11	1-8500	Other Assets [A11]
				1-8510	Petty Cash Float #1
				1-8520	Depreciation

2-0000	LIABILITIES				
2-1000	Borrowings				
2-1100	Loans UFS [L1]	L1	L1		same as UR1 accounts
2-1110	UFS Loan A/c #1				
2-1120	UFS Loan A/c #2				
2-1200	Other Fin Institutns [L2]	L2	L2		
2-1210	Fund Account #1				
2-1220	Fund Account #2				
				2-1899	Current Liabilities
					Set 2-1899 at Level 2, so that all accounts below will be at Lvl 3 for reporting
2-1500	Minister BExp Liability [L3]	L3	L3	2-1900	Minister BExp Liability [L3]
2-1510	Minister1 Benefit Liability			2-1910	Minister1 Benefit Liability
2-1520	Minister2 Benefit Liability			2-1920	Minister2 Benefit Liability
				2-1930	Minister3 Benefit Liability
2-1550	Min Housing Exp Liability			2-1950	Min Housing Exp Liability
2-2000	Provision Staff Entitlmts [L4]	L4	L4		same as UR1 accounts
2-2110	Provn for Annual & Sick Leave				
2-2120	Provn for LSL				
2-4000	Creditors [L5]	L5	L5		
2-4110	Accounts Payable				
2-4120	Accruals				
2-4130	Deposits from Debtors				
2-5000	Other Liabilities [L6]	L6	L6		
2-5100	Tax Summary				
2-5110	GST Collected				
2-5120	GST Paid				
2-5130	Withholding Taxes				
2-5140	PAYG Payable				
2-5200	UCA Payroll Funds Payable				
2-5210	UCA Beneficiary Fund Payable				
2-5220	Support Fund Levy Payable				
2-5300	Superannuation Payable				
2-5400	Workers Compensation Payable				
2-5500	Donations/Missions Payable				
2-5510	UCA Living is Giving Payable				
2-5520	Missions to xx1 Payable				
2-5530	Missions to xx2 Payable				
2-5540	Donations to xx1 Payable				
2-5550	Donations to xx2 Payable				
3-0000	RETAINED FUNDS				
3-1100	Accumulated Funds [RF1]	RF1	RF1		

3-1110	Accum Buildings/Land								
3-1120	Surplus/Deficit Prop Disposal								same as UR1 accounts
3-1130	Asset Revaluation Reserve								
3-1140	Accum General Funds								
3-1200	Current Surplus/deficit (RF2)	RF2		RF2					
3-9999	Historical Balancing								
									THESE COLUMNS ARE THE NEW UR2 & UCAP ACCOUNTS
4-0000	INCOME								
4-1000	Ministry & Missions Income								
4-1100	Congregation Offerings [R1]	R1		R1					
4-1110	Congregation xxam								
4-1120	Congregation xxam								same as UR1 accounts
4-1130	Congregation xxpm								
4-1140	Congregation xxpm								
4-1150	Congregation "culture"								
4-1190	Presbytery Levies Income [R1A]	R1A		R1	1-1170				Received for UCA Organisations
4-1200	Wider work Donations	R2		R2					Presbytery Levies Income [R2]
4-1210	Received for UCA Organisations			XX					
4-1220	Received for NonUCA Organistns [R2] Contra P15	R3		R1					
4-2000	Other M&M Receipts			R3	4-1220				Received for NonUCA Organistns [R2] Contra 6-3400 P15
4-2100	Synod Grants/Reimburs [R3]			R4	4-2000				Recd fm UCA Organisations [R4]
4-2200	Other Synod Sources [R4]				4-2100				Synod Grants/Reimburs
4-2210	Canberra Investmt Grant [R4A]				4-2200				Other Synod Sources
4-2250	Government Grants [R5]	R5			4-2210				Canberra Investmt Grant
4-2310	Donations Non-UCA [R8]	R8		R5	4-2250				Government Grants [R5]
4-2350	Mission Income [R13]	R13		XX					
4-3000	Interest Income			XX					These are included in other accounts. Details should be identified using Jobs
4-3100	Interest Non-UCA sources [R6]	R6			4-3000				Finance Income
4-3200	Interest UFS Invest [R7]	R7		R6	4-3100				Interest UFS Invest [R6]
4-4000	Property Leasing Income			R7	4-3200				Interest Non-UCA sources [R7]
4-4100	Surplus on Asset Sales [R9]			XX					
4-4200	Property Income [R10]	R10							
4-4210	Use of Church/sanctuary			R8	4-4200				Property Income [R8]
4-4220	Halls				4-4210				Use of Church/sanctuary
4-4230	Commercial Properties				4-4220				Halls
4-4240	Residential Properties				4-4230				Commercial Properties
					4-4240				Residential Properties
					4-4250				Surplus on Asset Sales
4-4300	Discounts Property Lease [R10A]			XX					

4-5000	Other Income			4-5000	Non-Ministry Income (This is a Level 2 account for local reporting)
4-5100	Bequest Income [R11]	R11	R9	4-5100	Other Income [R19]
4-5200	Other Income [R12]	R12		4-5110	Donations (not offerings)
4-5210	Fundraising Income (Net)			4-5120	Insurance Claims
4-5220	Insurance Claims			4-5130	GST Recovered
4-5230	Legacies			4-5140	Bequests & Legacies
4-5240	GST Recovered on MEA			4-5150	Fundraising net (if 8-xxxx not used)
				4-5900	Surplus Income Gen (fm 9-8900)
5-0000					
6-0000	EXPENSES				
6-1000	Staff Costs				Ministry Costs
6-1100	Ministry Stipends Payroll [P1]		P1	6-1100	Ministry Stipends Payroll [P1]
6-1110	Ministry Stipends & Allowances			6-1110	Ministry Stipends & Allowances
6-1111	Ministry Superannuation			6-1111	Ministry Superannuation
6-1115	Payroll Visit Preacher/Speaker			6-1115	Payroll Visit Preacher/Speaker
6-1116	NonPayrollVisitPreacherSpeaker		P3	included in new UR and UCAP account P3 6-2110	
6-1120	UCA Payroll Funds Exp			6-1120	UCA Payroll Funds Exp
6-1140	Housing Allowance [P1A]			6-1130	Min Workers Compensation
6-1150	Lay Staff Salaries [P2]		P2	6-1140	Housing Allowance
6-1151	Lay Staff Salaries & Wages			6-1150	Lay Staff Payroll [P2]
6-1152	Honorariums (Paymt Summ)		P1	6-1151	Lay Staff Salaries & Wages
6-1160	Support Staff Superann [P2A]			6-1115	N/A
6-1170	Workers Compensation [P2B]			6-1152	Lay Staff Superannuation
6-1190	Volunteer Reimbursement [P3]	P3	P3	6-1170	LS Workers Compensation
6-1200	Reimbursements all no PaySumm [P3A]	P3A	P3	All reimbursements included in new UR and UCAP account P3 6-2110	
		P1	P3	6-2110	Reimbursements [P3] all staff & volunteers
6-2000	Property Related Costs				
6-2050	Consultants & Contractors [P4]		P4	6-2150	Consultants & Contractors [P4]
6-2100	Rent [P5]		P5	6-2160	Rent [P5]
6-2200	General Maintenance [P6]		P6	same as UR1 accounts	
6-2210	Handyman' repairs				
6-2220	Painting				
6-2230	Electrical Repairs				
6-2240	Plumbing Repairs				

6-2250	Cleaning & Waste Removal			same as UR1 accounts
6-2260	Replacement Fittings			
6-2270	Agency Mgmt Fees			
			P6	6-2280 Property Management
6-2299	Property Overheads			
6-2300	Sinking Fund [P7]	P7	P7	
6-2301	Property Insurance [P8]	P8	P8	same as UR1 accounts
6-2410	Electricity & Gas [P9]	P9	P9	
6-2420	Water Rates [P10]	P10	P10	
6-2430	Council Rates [P11]	P11	P11	
6-2440	Property Management [P11A]		P6	N/A
6-3000	Mission Costs & Giving			Mission & Giving
6-3100	UCA Living is Giving [P12]		P12	
6-3200	Other UCA Organisations [P13]		P13	same as UR1 accounts
6-3300	Presbytery Levies [P14]		P14	
6-3400	Non UCA Organisations [P15]		P15	
6-3500	Local Mission Support [P15A]		XX	Use other accounts, or setup accounts in P21/6-5700, and use Jobs to identify agencies
6-3600	Overseas Mission Support [P15B]		P13	
6-3700	Mission Education Exps [P15C]		XX	
6-3800	Fundraising Costs [P15D]		XX	use 8-xxxx or net only to 4-5150
6-4000	Administration & Congregation		P21	see new account below
6-4009	Admin & Office		P21	
6-4010	Audit Fees [P16]		P16	6-4100 Audit Fees [P16]
6-4015	Professional Services [P16A]		P21	see new account below
6-4020	Banking Services [P17]		P21	
6-4030	Deprec Non-Prop Assets [P18]		P21	see new account below
6-4040	Repairs Maint non-propy [P19]		XX	
6-4041	Motor Vehicle Exps (P19A)		P21	see new account below
6-4042	MV Rego & Insur (Job#)		P21	
6-4043	MV Maintenance (Job#)		P21	see new account below
6-4044	MV Petrol Tolls Parking		P21	
6-4050	General Insur non propy [P20]		P21	see new account below
6-4060	Interest Expense all lenders[P21]		P17	6-4200 Interest Expense [P17]
6-4070	Stationery & Printing [P22]		P18	6-4300 Stationery & Printing [P18]
6-4080	Telecommunications [P23]		P19	6-4400 Telecommunications [P19]
6-4090	Postage & Courier [P24]		P20	6-4500 Postage & Courier [P20]
6-4500	Other Expenses [P25]		P21	6-5000 Other Expenses [P21]
6-4510	Edu Materials (excl mission)		P21	see new account below
6-4540	Fundraising Exps (Net)		P21	
6-5000	Congregation/Church Services		XX	N/A
6-5100	Fellowship Expenses [P26]		P21	6-5100 Congregational Activities
6-5110	Worship & Music		P21	6-5110 Worship & Music

6-5120	Hospitality	P21	6-5120	Hospitality
6-5130	Social Activities	P21	6-5130	Social Activities
6-5200	Meeting Costs [P27]	P21	6-5140	Meeting Costs
6-5300	Members' Training/confs [P28]	P21	6-5150	Conferences & Seminars
			6-5160	Advertising activities
			6-5170	Education Materials
			6-5180	Fundraising (where not using 8/9xxxx)
			6-5500	Administration Expenses
			6-5510	Professional Servcs (excl audit)
			6-5520	Banking Services
			6-5530	General Insurance
			6-5540	Depreciation
			6-5600	Motor Vehicle Exps
			6-5610	MV Rego & Insur (Job#)
			6-5620	MV Maintenance (Job#)
			6-5630	MV Petrol Tolls Parking
			6-5700	Local Mission Acitivity
				new sub group to replace Local Mission & Mission Education above

These sections 8-xxxx & 9-xxxx can be retained for the accounts of Income Generating and Fundraising Activities. Note there are NO UR2 references. The net results MUST BE TRANSFERRED at the end of the financial year.

8-0000	Income Generation Activity Inc		8-1100	Sales & Services Income
8-1100	Sales & Services Income [R14]		8-1200	Fundraising receipts
8-1900	less Discounts [R15]		8-9000	Transfer deficit to Expenses 6-5900
9-0000	Income Generation Activity Exp		9-0100	Fundraising Expenses
9-1100	Cost of Goods Sold [P31]			Cost of Goods Sold
9-1110	Direct Employment			same accounts as previous
9-1111	Direct Wages			
9-1112	Direct Superannuation			
9-1113	Direct Workers Comp			
9-1120	Direct Product Cost			
9-1121	Opening Stock			

9-1122	+ Purchases		same accounts as previous
9-1123	less Closing Stock		
9-2000	Business Development		
9-2100	Development & Review [P32]	9-2100	Commercial Advertising
9-2200	Marketing Promo Networkg [P33]	9-2200	Marketing Promo Networkg
9-3000	Management Employment		
9-3100	Salaries & Wages [P34]	9-3100	Salaries & Wages
9-3200	Superannuation [P34A]	9-3200	Superannuation
9-3300	Workers Comp		
9-3800	Recruitment [P34B]	9-3800	Recruitment
9-4000	Administration [P35]	9-4000	Administration
9-4100	Office Expenses		
9-4300	Telecomms		
9-4500	Professional Services		
9-4510	Legal Services		
9-4530	IGA Insurance		
9-5000	Occupancy [P36]	9-5000	Occupancy
9-5100	Rent		
9-5200	Utilities - Elect Gas Water		
9-5400	Maintenance		
9-7100	Bad Debts Written-off [P37]	9-7100	Bad Debts Written-off
		9-8900	Transfer Surplus to Income 4-5900