

## Treasurer's Chest: Expenses Related to Charitable Activities vs. Management Activities

Line 5000 - Spending on Charitable Programs	Line 5010 - Spending on Management and Administration
<ul style="list-style-type: none"> <li>• Travel- gas allowance; vehicle expense/repairs/rental</li> <li>• Gifts to guest speakers/lecturers</li> <li>• Donations to other organizations</li> <li>• Material needed to conduct fundraising activity</li> <li>• All monies spent directly on charitable programs including portion or staff salaries, travel, share of occupancy, training, goods and services, licenses, memberships, dues, office supplies and expenses</li> <li>• Membership dues</li> <li>• Scholarships</li> <li>• Fees for workshops</li> <li>• Fees to attend training programs</li> <li>• Salaries and wages for program delivery</li> <li>• Fundraising personnel/fundraiser costs</li> <li>• Advertising/promotion</li> <li>• Salaries of staff directly involved in charitable programs</li> <li>• Allocation of other staff salaries based on percentage involved in charitable vs. management/administration</li> <li>• Benefits for program delivery</li> <li>• Rental for program; rent for space where program is carried out</li> <li>• Information brochures to be given away</li> <li>• Direct cost to carry out charitable program; business meetings, salaries, deliver a portion of all overhead that related to that program</li> <li>• Volunteer training</li> <li>• Program-related expenses excluding employee training</li> </ul>	<ul style="list-style-type: none"> <li>• Office expense/rental/utilities</li> <li>• Building maintenance</li> <li>• Equipment (internal &amp; external)/snow removal</li> <li>• Office moving costs, leasehold, improvements</li> <li>• Internet/IT costs</li> <li>• Website costs</li> <li>• Volunteer training</li> <li>• Insurance</li> <li>• Salaries</li> <li>• Executive director salary if not directly involved in programs</li> <li>• Salary of senior management</li> <li>• Treasurer fees</li> <li>• Dinner reception to award scholarships</li> <li>• Photocopier</li> <li>• Interest and bank charges</li> <li>• Advertising and promotions</li> <li>• Consulting fees/accounting/tax preparation/fee from fundraiser</li> <li>• Postage/courier/mailings</li> <li>• Amortization</li> <li>• Board of directors cost and travel</li> <li>• Licenses and memberships</li> <li>• Training</li> <li>• Fundraising activities</li> <li>• Annual general meeting expenses</li> <li>• Honorariums – volunteers, speakers, mileage</li> <li>• Registry of Joint Stock Companies</li> <li>• Professional fees/ licenses</li> <li>• Stationary</li> <li>• Vehicle cost for fundraising</li> </ul>

The above lists were constructed during the CRA consultation process for the development of the new T3010B information return. Participants were asked to list the types of expenditures they would include under each category. This list is a reference for consideration to ensure expenditures in administrative and management category is reasonable.