



Program Activity Code Definition Sheet

For assistance, please call us at (571) 620-3000.

5010 – Postage – This code is used for the reimbursement or payment of postage or overnight and express delivery. It is also used for the rental of a Post Office Box.

5011 – Printing – Printing includes pamphlets, and brochures that are used only in connection with program supported activities. It also includes self-generated publications. If the printing is related to a fundraiser, please use 7010 (see fundraising codes).

5015 – Publications – Publications, magazines, DVD's CD's, periodicals, books from third parties that are used for research, education or information gathering in connection with program supported activities. Please use code 5075 for software.

5030 – Rent and Occupancy – You can use Program funds to pay for office space used for the program or a percentage of a home office dedicated to the program's use. A rental agreement must be on file with United Charitable to pay for a monthly rent expense. Reimbursed utilities such as gas or electric are included in the code. Please see our [Policy for Office-Related Expenses](#) for further clarification.

5035 – Office Utilities – Payments paid directly to third parties for office utilities.

5040 – Office Meetings – Supplies, food, beverages etc. for in-house planning meetings or gatherings for planning and/or direct administrative program activities.

5070 – Telephone Expenses – To reimburse or pay for the portion of the telephone/fax/Internet bill that is 100% program use. No account can be in the program's name; they must only be listed as personal accounts. Please see our [Policy for Office-Related Expenses](#) for further clarification.

5075 – Software Maintenance and Support – For the purchase and maintenance of software used for the program's purpose and mission. Examples include educational software, training software, etc.

5090 – Office Supplies – Supplies related to office set up and ongoing administration. Examples include copy paper, pens, and paper clips.

5100 – Donation – Any donation to another US IRS recognized 501(c)3 public charity. Donations can also be made to churches and government entities (fire departments, public schools, etc.) but not service organizations or membership associations. Please provide the EIN of the organization you wish to donate to on the request form.

5100 – Donation (Overseas) – Used to grant funds to an overseas organization or ministry that has been approved by United Charitable. To approve an overseas organization, we must have a legal document issued from the country's government declaring the organization a charity. Please include the organization's name, address, contact person, and how the funds are intended to be used. Please see our [Foreign Donation Guidelines](#) on our website.

5120 – Equipment Rent and Repair – For the rental of equipment or repair of program owned equipment. We cannot pay or reimburse for the repairs of a car or computer not owned by United Charitable. For equipment rental for a fundraising event, please use code 7120.

5125 – Equipment Purchase Under \$2,500 – Any purchase of equipment under \$2,500.00. Examples include office furniture, computers, printers, and monitors. For a computer purchase, please see our [Policy for Office-Related Expenses](#) for further clarification.

5130 – Grant/Scholarship – This code requires pre-approval by United Charitable by either a grant approval form or scholarship approval form. Once approved, use this code for disbursements related to the care, treatment, tuition, or other services related to the grant or scholarship. Car use is reimbursed at the current mileage rate determined by the IRS. United Charitable does not fund the maintenance or repairs of a vehicle unless it is owned by the program.

5151 – Animal Care/Veterinary/Feed bills – Covers purchases for items and services related to animal care related to the mission of the program not found under another specific code.

5160 – Program Related Supplies – Covers purchases for non office supplies directly related to the mission of the program not found under another specific code. An example would include clothing for the homeless.

5170 – Construction Related Costs – Costs associated with construction related expenses. Examples are wood for skate ramps, roofing for repairs to hurricane ravaged homes, etc. Please notify United Charitable *before* any construction activities take place.

5200 – Consulting Fee For An Independent Contractor – A payment under this code is considered taxable income for services rendered. For all code 5200 payments, we must have a signed W-9 from the company or individual on file. If this payment occurs more than once, we need an [Employment Agreement for an Independent Contractor](#) on file. Examples include payment of a consulting fee to a web designer, photographer, etc. Please see our [Policy on Employees and Independent Contractors](#) for further clarification. If the company is Inc., the 1099 box does not need to be checked.

5230 – Health Insurance Premiums – For the payment of health insurance premiums for full-time employees of United Charitable. Employment papers must be filed with United Charitable to make this payment.

5240 – Life Insurance Premiums – For the payment of life insurance premiums for full-time employees of United Charitable. Employment papers must be filed with United Charitable to make this payment.

5245 – Staff Training/Seminars/Tuition – For the payment or reimbursement of staff training, seminars or tuition related to the program’s mission and purpose for full-time program employees. United Charitable approval is needed before paying for or attending training.

5310 – Legal Fees – Lawyer or legal support payments made. Please also provide a signed W-9 for our records.

5311 – Accounting Fees – For a payment made for accounting services. The company may or may not receive a 1099. Please also provide a signed W-9 for our records.

5315 – Other Insurance – All insurance payments other than life and health insurance. United Charitable will pay for the insurance premium only for a program owned car. Liability insurance for an event is also covered by this code. For fundraising event liability insurance, please use code 7140.

5320 – Licenses, Fees, and Taxes – This code includes the payment of licenses, fees, and taxes for United Charitable owned property or program use. Examples include property taxes, fishing licenses, city fees, etc.

5322 – Dues and Subscriptions – Membership or professional dues, magazines, or subscriptions related directly to the program and its purpose.

5410 – Media, Website, and Programming Expense – A broad category which includes all computer related expenses such as web design and hosting, but not computer purchases (code 5125) or software expenses (code 5075). If the web designer and/or company is not incorporated, please use code 5200

5420 – Travel Expense – All travel (with a few exceptions) must be pre-approved by United Charitable. The [Travel Approval Forms](#) can be found on our website. Use this code for mileage, transportation, hotels, and meals for travel related expenses. Travel for fundraising events should use code 7080.

5425 – Meals and Entertainment (Non-Travel) – For all meals associated with the program’s charitable purpose that are not related to travel or fundraising. Examples include local dinners, volunteer lunches, etc.

5440 – Conferences and Meetings – For expenses related to renting a space for a conference or meeting held by the program. The code also includes attendance of a conference if the participant is a speaker or presenter, or if the meeting is exclusively relevant to the program’s mission. A [Travel Approval Form](#) must be completed before the conference to make this determination.

Event Codes (Where primary goal is to carry out the charitable purpose, not fundraising)

5610 – Event - Facilities and Services - Expenses for renting space or facilities for a program event. All events must have prior approval by United Charitable management. See our website for [policy](#).

5615 – Event - Food/Drink – Costs for catering, or specific refreshments served at the event.

5620 – Event - Supplies Other – Any other miscellaneous items necessary to carry out an event.

5625 – Event - Prizes/Giveaways/Promo Items - Items given away for promotional purposes as part of the event. Examples include t-shirts, key-chains, baseball caps, promotional bags, etc.

5630 – Event - Works/Entertainment – Cost of performers and entertainers directly related to an event. A W-9 must be obtained from those contracted to perform and a 1099 may be needed.

5640 – Event Insurance – Payment of liability or other insurance needed for an approved event.

Fundraising Codes- **United Charitable must pre-approve all fundraising events.** Once the event has been approved, then use these codes for payment or reimbursement. The [Fundraising Event Approval Form](#) can be found on our website.

7010 – Fundraising Printing – Printing includes publications, pamphlets, and brochures that are used in connection with approved fund raising activities.

7020 – Fundraising Postage – Postage and mailing expenses related to an approved fund raising activity.

7030 – Fundraising Rent and Occupancy – For rent and utility expenses related to an approved fundraising activity. Rental of a golf course, fellowship hall, conference hall, and other venues for a fund raiser is covered by this code.

7040 – Fundraising Meetings and Conferences – For expenses related to planning meetings or info conferences held by the program necessary to carry out an approved fund raising activity.

7045 – Fundraising Food & Beverages – For expenses related to food and beverages served at approved fundraisers. Use this also for catering costs.

7050 – Fundraising Promotional Items – For the purchase of items to give away as promotional items for the program at an approved fundraiser. Examples include t-shirts, baseball caps, promotional bags, etc.

7060 – Fundraising Administrative Expenses – Any administrative expense directly related to an approved fundraiser. Please use 7200 to pay an individual contractor.

7070 – Fundraising Hired Entertainment – Cost of performers and entertainers directly related to an approved fundraiser.

7080 – Fundraising Travel – Covers all travel for an approved fundraiser. Examples include gas, transportation, hotel rooms, and meals while traveling. Travel details must be included on the [Fundraising Event Approval Form](#).

7120 – Fundraising Equipment – To purchase or rent equipment needed to hold an approved fund raiser.

7130 – Fundraising Ads, Media, and Website – A broad category which includes all computer related expenses such as web design and hosting, but not computer purchases for an approved fundraiser.

7140 – Fundraising Event Insurance – For the payment of liability or other insurance needed for an approved fundraising event.

7200 – Fundraising Consulting Fee – General contractors hired to put on a fundraiser, or to carry out fundraising tasks. United Charitable does not pay for professional fundraisers. For all code 7200 payments, we must have a signed W-9 on file. If this payment occurs more than once, we need an [Employment Agreement for an Independent Contractor](#) on file. Please see our [Policy on Employees and Independent Contractors](#) located on our website for further clarification.