



Reporting expenditures

To be used as a guideline only

Expenditure – Charitable activities	Line	Expenditure – Management & administration/fundraising	Line
(Reported on line 5000)			(Reported on line 5010 or 5020)
Advertising of services	4800	Accounting fees	4860
Benevolent gifts	4920	Bank charges	4820
Capital purchases (land & buildings) (7)		Capital purchases (land & buildings) (7)	
church	4890	investment properties	4890 or 4900
church hall (1)	or	Church hall (1)	
residence (2)	4900	maintenance	4850
Car allowance (3)	4880	municipal taxes	4850
Cemetery maintenance	4850	insurance	4850
Church hall (1)		Costs incurred – dinners	
maintenance	4850	advertising & promotion	4800
municipal taxes	4850	licensing	4830
insurance	4850	office supplies & equipment	4840
Costs incurred – church facilities rented out for religious		occupancy costs	4850
functions		salaries, wages	4880
advertising & promotion	4800	other	4920
licensing	4830	Costs incurred – church facilities rented out for social functions	
office supplies & equipment	4840	advertising & promotion	4800
occupancy costs	4850	licensing	4830
salaries, wages	4880	office supplies & equipment	4840
other	4920	occupancy costs	4850
Guest speakers (religious)	4920	salaries, wages	4880
Honoraria – organist, minister	4880	other	4920
Insurance premiums (6)	4850	Guest speakers (social)	4920
Flowers for altar	4840	Honoraria – treasurer	4880
Interest on mortgages (6)	4850	Insurance premiums (6)	4850
Major repairs		Interest on mortgages (6)	4850
church	4850	Legal fees	4860
church hall (1)	4850	Major repairs	
residence (2)	4850	church hall (1)	4850
Minor maintenance	4850	residence (2)	4850
Mortgage payments		Office space rental	4850
church	4850	Office supplies and minor equipment (5)	4840
church hall (1)	4850	Postage (if for fundraising – line 4800)	4840
residence (2)	4850	Payment costs of loans from members	4820
Minister's residence (2)	4850	Salaries-support staff (5)	4880
Municipal taxes	4850	Utilities	
Pay TV religious channel for residence (4)	4850	residence (2)	4850

Expenditure – Charitable activities

Expenditure – Management & administration/fundraising

Line

Line

(Reported on line 5000)

Printing costs (bulletins, etc.)	4840
Reference books for pastor	4840
Rental costs for church services	4850
Repairs to church hall (6)	4850
Salaries-support staff (5)	4880
Salary of Minister	4880
Sunday School	
advertising & promotion	4800
travel & vehicle	4810
licensing	4830
office supplies & equipment	4840
occupancy costs	4850
education & training (staff, volunteers)	4870
salaries, wages	4880
other	4920
Tithes to head body	4830
Utilities	
church	4850
residence (2)	4850

(1) Church hall

If the church hall is used for religious or other charitable purposes, then expenditures in relation thereto should be reported in the appropriate line shown above under "Expenditures – Charitable activities." If the expenditures are related to private social affairs (weddings, etc.) they should be reported in the appropriate line shown above under "Expenditures – Management & administration." Related expenses for maintenance, repairs, mortgage payments, municipal taxes, insurance, etc., would be reported according to the above classifications.

(2) Residence

If the residence is a manse which forms part of the church fabric (is owned by the church or a qualified donee), then this expenditure should be reported in the appropriate line shown above under "Expenditures – Charitable activities." Also, expenditures for repairs, maintenance, mortgage payments, utilities, municipal taxes and insurance for this residence would be reported in the appropriate line under the same heading above. If the clergy resides in housing which is not owned by the church or a qualified donee, and he/she receives a housing allowance, this expenditure is shown in line 4880.

(3) Car allowance

Car allowance would be reported in line 4880. However, any expenses related to use of the car for personal reasons would not be included in the total in line 5000.

(4) Pay TV

Pay TV costs for the residence may be charitable if a substantial part of the programming is used to inform and educate the pastor so that he/she may more effectively carry out his/her religious duties, similar to "Reference books for pastor."

(5) Support staff salaries, office supplies and equipment

Support staff salaries, or a portion thereof, may be charitable (custodian cleaning the church for services, secretary typing up a religious newsletter for distribution at services). The salary must be apportioned between expenditures for charitable activities and expenditures for management and administration. Office supplies and minor equipment may be apportioned in the same manner.

(6) Other

If a charity owns a building which is used for charitable purposes and programs, expenditures on mortgage payments, maintenance, utilities, municipal taxes, insurance, repairs and improvements to the building would be considered expenditures toward charitable activities. If a charity owns a building which is used for investment purposes, the expenses would be considered expenditures on management and administration. If the building is used for both charitable and investment purposes, the expenses would be apportioned accordingly.

(7) Capital purchases (land and buildings)

If the charity chooses to expense the full amount of the capital purchase in this fiscal year, the amount is shown in line 4890. If amortized, the amount is shown in line 4900.