



CDP
CONGRESSIONAL
DISTRICT PROGRAMS

Empowering People to Help People

Activity Code Definitions for Program Operations

All payments, reimbursements, and expenses must be accompanied by an invoice or receipt. Bank and credit card statements are not accepted.

For additional assistance, please call us at (800) 986-4483

1191 – Advance – To receive an advance for travel or expenses, please submit a written statement providing information on why the advance is needed, what item(s) the funds will be used for, how the funds will be reconciled, etc. Please make sure to keep **all** receipts and a log of the funds usage for submission to CDP.

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. For a fundraising expense, please use 7010.

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

5016 – Program Related Supplies – For purchase of non office supplies directly related to the mission of the program not found under another specific code. Examples include clothing for homeless, food for meal delivery, etc. For animal care expenses, please use 5151.

5018 – 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 CDP before any construction activities take place.

5030 – Rent and Occupancy – For a space leased from an incorporated third party, CDP can pay 100% for office space used for the program. A rental agreement and an Office Reimbursement Expense Policy must be on file with CDP to pay for a monthly rent expense. Please see Office Expense Reimbursement Policy for further clarification.

5031 – Office Utilities – For rented office suites, CDP can pay 100% of utilities associated with the space if they are not included in the rent. This code does not include office utilities for home offices.

5035 – Rent with a 1099 – For the payment of rent to a landlord that is not incorporated. They will receive a 1099 at the end of the year for tax purposes. This code includes payments for home office and utilities. Please see Office Expense Reimbursement Policy for further detail. A W-9 must be on file for payment to landlord.

5040 – 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.

5045 – Event Supplies (Non-Fundraiser) – To purchase or reimburse for program event supplies that are not related to a fundraising event. Please be sure to inform and receive approval from CDP before any event such as an educational course takes place. Examples include t-shirts, food, and giveaways. This code should only be used for event supplies and not program supplies. Please note that all events must first be approved via the Fund Raising or Event Approval form.

5070 – Telephone Expenses – To reimburse or pay for the portion of the telephone/fax/internet bill that is program use. An Office Reimbursement Expense Policy must be on file. No account can be in CDP or the program's name; it must only be listed as a personal account. Please see our Office Expense Reimbursement Policy for further clarification.

5080 – Travel Expense – All travel (with few exceptions) must be pre-approved by CDP. The Travel Approval Forms can be found on our website under the 'Applications and Forms' tab. Use this code for mileage, transportation, hotels, and meals for travel related expenses. Travel for fund raisers should use code 7080. Mileage is reimbursed at the current IRS regulated rate and must be accompanied by a travel log including date, miles driven, and business purpose. Gas receipts will only be reimbursed for rental cars or if pre-approved by CDP staff.

5085 - Meals and Entertainment (Non-Travel) – For all meals associated with the program's charitable purposes that are not related to travel or fund raising. Indicate on each receipt the business purpose of the meal and the names of all attendees. Examples include local dinners, volunteer lunches, ministry coffee meetings, etc.

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.

5105 – Overseas Donation – Used to grant funds to an overseas organization or ministry that has been approved by CDP. To approve an overseas organization, CDP 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 under the 'Applications and Forms' tab for further details

5110 – Accounting and Legal – Lawyer and accounting payments made to an unincorporated company fall under this code (PC, LLC, etc.). Please also provide a signed W-9 for our records.

5111 – Accounting and Legal to an Incorporated Company – For a payment to an incorporated legal or accounting company. The company will not receive a 1099.

5115 - Software Purchase – For the purchase of software used for the program's purpose and mission. Examples include educational software, training software, etc. For other web related purchases, please use 5170.

5120 - Equipment Rental 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 CDP. For equipment rental for a fundraiser, please use code 7120.

5125 - Equipment Purchase Under \$2,500 – For purchase of equipment necessary for program operations 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.

5150 – Health Insurance Premiums – For the payment of health insurance premiums for approved payroll employees of CDP. Employment papers must be filed with CDP to make this payment.

5155 – Other Insurance – All insurance payments other than life and health insurance. CDP will pay for the insurance premium only for a program owned car. Liability insurance for an event is also covered by this code. For fund raiser event liability insurance, please use code 7140.

5151 - Animal Care – For expenses related to animal care. This code includes reimbursement or payment for animal feed, vet bills, equipment, etc.

5170 – Media, Website, and Programming Expense – A broad category which includes all computer related expenses such as web design, internet expenses, and hosting, but not computer purchases (code 5125) or software expenses (code 5115). If the web designer and/or company are not incorporated, please use code 5200.

5190 – Office Expense – Supplies related to office set up and ongoing administration. Examples include copy paper, pens, and paper clips.

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. For every payment, an invoice detailing dates of service, hours worked, and what was accomplished must be submitted. Examples include payment of a consulting fee to a web designer, photographer, etc. Please note that CDP does not pre-pay for services that have not been provided. Under certain pre-approved circumstances, CDP may authorize the payment of a deposit or retainer for services to be provided. Please see our policy on employees and independent contractors for further clarification.

5201 – Consulting Fee to an Incorporated Company Or Foreign Citizen – If the company to be paid is incorporated, use this code instead of 5200. For payments to non-US citizens, please provide proof of foreign citizenship with a copy of a government issued ID.

5230 – Grant/Scholarship – This code requires pre-approval by CDP 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. CDP does not fund the maintenance and repairs of a vehicle unless it is owned by the program.

5231 – Grants for Medical Costs – This code is used for direct payments or reimbursement of a payment to a medical profession for an approved grant recipient. This includes dentists,

therapists, doctors, etc. The medical professional will receive a misc-1099 for these payments. CDP must have a W-9 on file for the medical professional for these payments and reimbursements.

5240 – Publications – Use this code for program related purchases of books, magazines, videos, DVDs, CDs, etc. Please use code 5115 for software.

5270 Licenses, Fees, and Taxes – This code includes the payment of licenses, fees, and taxes for CDP owned property or program use. Examples include property taxes, fishing licenses, city fees.

5272 Dues and Subscriptions – Membership or professional dues, magazines, or subscriptions related directly to the program and its purpose.

Fund Raising Codes

CDP must pre-approve all fund raising events. Once the fundraiser has been approved, then use these codes for payment or reimbursement. The Fund Raising and Event Approval form can be found on our website under the 'Applications and Forms' tab. Please note that these codes are used only for Fund Raising Events and not program events. Program events should be coded 5040 or 5045.

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

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

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

7040 – Fund Raising Events, Conferences, and Meetings – For expenses related to a conference or meeting held by the program for an approved fund raising activity. Examples include plastic wear, decorations, napkins, etc.

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

7060 – Fund Raising Administrative Expenses – Any administrative expense directly related to an approved fund raiser. Please use 7200 to pay an individual contractor.

7080 – Fund Raising Travel – Covers all travel for an approved fund raiser. Examples include gas, transportation, hotel rooms, and meals while traveling. Travel details must be included on the Fund Raising Event Approval Form.

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

7140 – Fund Raising Event Insurance – For the payment of liability or other insurance needed for an approved fund raising event.

7170 – Fund Raising Ads, Media, and Website – A broad category which includes all computer related expenses such as web design and hosting for an approved fund raiser. If the web designer and/or company are not incorporated, please use code 7200.

7200 – Fund Raising Consulting Fee – A payment under this code is considered taxable income for services rendered for an approved fund raiser. 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 for further clarification.

7201 – Fund Raising Consulting Fee to an Incorporated Company - If the company to be paid for an approved fund raiser is incorporated, please use this code instead of 7200.