

# **Treasurer's Chest:**

## **Expenses - Charitable Activities OR Management and Administration**

**Identify as C – Charitable Activities or MA – Management/Administration**

1. Travel – gas allowance; vehicle expense / repairs /rental \_\_
2. Gifts to guest speakers / lecturers \_\_
3. Material needed for outreach activity \_\_
4. Website costs \_\_
5. Volunteer training \_\_
6. All monies spent directly on charitable programs including portion or all of staff salaries, travel, share of occupancy, training, goods and services, licenses, memberships, dues, office supplies and expenses \_\_
7. Membership dues \_\_
8. Amortization \_\_
9. Board of Directors costs and travel \_\_
10. Licenses and memberships \_\_
11. Scholarships \_\_
12. Salaries and wages for program delivery \_\_
13. Fundraising personnel / fundraiser costs \_\_
14. Advertising/promotion \_\_
15. Office expense / rental / utilities \_\_
16. Information brochures to be given away \_\_
17. Building maintenance \_\_
18. Donations to other organizations \_\_
19. Material needed to conduct fundraising activity \_\_
20. Photocopier \_\_
21. Interest and bank charges \_\_
22. Equipment (internal & external) / snow removal \_\_
23. Internet / IT costs \_\_
24. Insurance \_\_
25. Executive director salary if not directly involved in programs \_\_
26. Salary of senior management \_\_

27. Treasurer fees \_\_\_
28. Fees to attend training programs \_\_\_
29. Dinner reception to award scholarships \_\_\_
30. Advertising and promotion \_\_\_
31. Salaries of staff directly involved in charitable programs \_\_\_
32. Professional fees / licenses \_\_\_
33. Stationary \_\_\_
34. Direct cost to carry out charitable program; business meetings, salaries, all overhead that relates to that program \_\_\_
35. Office moving costs, leaseholds, improvements \_\_\_
36. Volunteer training \_\_\_
37. Program-related expenses excluding employee Training \_\_\_
38. Consulting fees / accounting / tax preparation / fee from fundraiser \_\_\_
39. Postage / courier / mailings \_\_\_
40. Fundraising activities \_\_\_
41. Annual General Meeting expenses \_\_\_
42. Honorariums – volunteers, speakers, mileage \_\_\_
43. Vehicle cost for fundraising \_\_\_
44. Allocation of other staff salaries based on percentage involved in charitable vs. management/administration \_\_\_
45. Rental for program; rent for space where program is carried out \_\_\_

Answers:

1. C
2. C
3. C
4. M
5. C
6. C
7. C
8. M
9. M
10. M
11. C
12. C
13. C
14. C
15. M
16. C
17. M
18. C
19. C
20. M
21. M
22. M
23. M
24. M
25. M
26. M
27. M
28. C
29. M
30. C
31. C
32. M
33. M
34. C
35. M
36. C
37. C
38. M
39. M
40. M
41. M
42. M
43. M
44. C
45. C

If there is any  
discrepancy or doubt in  
the answer, refer to  
“Expenses Related to  
Charitable Activities vs.  
Management Activities”