



Community Investment Program

Expense Definitions



REGIONAL MUNICIPALITY
OF WOOD BUFFALO

Expense Types

- **Administration Expense** - (15% Maximum of overall expenses) – The expenses that an organization incurs not directly tied to the specific program, project or event being applied for. These expenses are related to the organization as a whole as opposed to an individual program, project or event. The expenses include Executive Director wages and salaries, costs of general services such as accounting, bookkeeping, insurance, office rent, freight, courier, postage, legal costs, office supplies, printing and utilities.
- **Advertising / Marketing Fees** - Advertising or Marketing fees that are directly related to the services, programs, projects or events.



Expense Types

- **Audit Fees** - The total charges incurred for professional services executed for auditing and reviewing financial statements within a fiscal year.
- **Food Costs** - Food costs that are directly related to the programs, projects or events. Alcoholic beverages are ineligible.
- **Gifts for Elders/Honorariums** - A payment given to Elders and Knowledge Keepers that are invited to ceremonies, meetings and events that are directly related to the services, programs, projects or events.



Expense Types

- **Program Material and Supplies** - Resource materials such as books, pamphlets, brochures, manuals or activity materials that are directly related to the program, project or event. May be used for awards in recognition of earned achievements including (a) trophies, plaques, and ribbons; and (b) items inscribed with the event details. Must not be used for cash, merchandise, promotional giveaways or any other prize of value. Must not be used for non-essential items (e.g., gifts, t-shirts, and other memorabilia). Must not be used for items that become property of an individual; and/or items used in an activity, event, or operation intended to produce income.



Expense Types

- **Program Staff Wages & Benefits** - Salaries, Wages, Benefits/MERCS (Mandatory Employer Related Costs) if the duties performed are essential to the services, programs, projects or events.
- **Rent – Venue/Facility/Room** – Venue/Facility/Room/Equipment that are directly related to the services, programs, projects or events.



Expense Types

- **Training**– Training that is essential to the services, programs, projects or events.
- **Transportation and Delivery** - Transportation or delivery of materials or supplies that are essential to the services, programs, projects or events.
- **Travel** – Travels inside or outside of the region that are essential to the services, programs, projects or events.



Expense Types

- **Volunteer Appreciation** – Acknowledgement or a show of appreciation to individuals who freely contribute their time and skills to community care. Cash or gift cards are ineligible.
- **Other** – Expenses not specifically listed, but are directly related to the program, project or event.

