

Revenue and expenditure category guidelines: Professional Associations

Purpose: To provide Treasurers with guidelines for categorizing their expenses for Budget and Financial Statement purposes.

CATEGORY	DESCRIPTION
REVENUE	
NSTU Grant	Amount received from NSTU for meeting reimbursements (max 3 per year if qualify)
Conference Revenue	Revenues earned at conference - include registration fees, exhibitor fees, etc. Should be your total conference revenue from your Conference Report
Investment Income	Interest earned on investments or in bank accounts, gains or losses on investments
Miscellaneous	Any other revenue earned
EXPENDITURES	
Bank charges	Monthly bank charges and investment fees on any investments held
Committee meetings	Costs incurred for committee meetings - includes travel, meal costs, sub costs, etc.
Conference expenses	Expenditures incurred from conference. This amount should be your total conference expenditures from your Conference Report
Conferences and workshops	Expenses incurred to send a member to a conference or workshop - includes registration fees, travel, meals, etc.
Dues and memberships	Costs to belong to affiliate Associations
Executive meetings	Costs incurred for Executive meetings - includes travel, meal costs, sub costs, etc.
Gifts and donations	Expenses incurred for gifts, flowers, memorials or donations
Honoraria	Amount that was paid out to members as honoraria, EI expenses on honoraria
Miscellaneous	Expenses that do not fit the description of any other line
Office equipment	Purchases that are capital in nature (will provide a lasting benefit) - examples are computers, office furniture, printers, etc.
Office expenses	Expenses incurred for postage, photocopying, printing, and includes items such as pens, paper, envelopes, labels, print cartridges, etc.
PD Grants	Amounts awarded to teachers to undertake a professional development project
Scholarships and bursaries	Amounts awarded for scholarships or bursaries
Special Projects	Expenses incurred to undertake a Special Project
Telecommunications	Expenses incurred for telephone (land line, cellular) and internet