

JOINT COST ALLOCATIONS

For many years, Humane Society International (HSI) has relied on direct mail, email, telephone and other means of solicitation to recruit, expand and maintain its membership. Direct marketing and other donor channels allow the HSI to share specific details about recent accomplishments and to provide information about current campaigns and priorities to millions of supporters. The HSI also uses postal mail -- and other channels -- to educate and to call the public to action to advance its mission and lifesaving work for animals.

This is why, in accordance with Financial Accounting Standards Board ([FASB](#)) guidelines, HSI allocates a portion of its direct mail, email, phone and other communication costs to program services and to fundraising. Such costs are allocated to each major program, including:

- 1) Companion Animals – HSI’s spay/neuter clinics in Latin America, India, Bhutan, the Philippines, Bangladesh, and Nepal have resulted in the sterilization and vaccination of many thousands of dogs and cats. HSI has permanently closed several dog meat farms in South Korea and has rescued and rehomed dogs from these farms. HSI responds to disasters around the world by providing rescue efforts, medical equipment/supplies and food.
- 2) Wildlife – HSI wildlife programs cover a wide range of issues from campaigning against the commercial killing of wildlife (Canadian seals, sharks, turtles, whales, rhinos, elephants, trophy hunted species), to ending trade in wildlife and wildlife parts, to resolving human-wildlife conflict in a humane manner (e.g. elephants in southern Africa, badgers and rodents in the UK).
- 3) Farm Animals – HSI has obtained commitments from several companies (including hotel chains, hospitality companies and food companies) in multiple countries to source their egg inventories from 100% cage-free egg producers.
- 4) Confronting Cruelty – HSI works to confront cruelty on multiple fronts. Examples include - HSI/Canada was heavily involved in getting the government of British Columbia (BC) to prohibit all trophy hunting of grizzlies throughout BC. HSI/Mexico was involving in getting legislation passed to ban dogfighting throughout Mexico. In the wake of exhaustive campaigning by HSI/India and others, India banned the import of reptile skins and fur in a landmark decision that will spare the lives of tens of thousands of animals from the cruel exotic leather industries.
- 5) Animal Testing – HSI works to end animal testing for medicinal and cosmetic products.