

# **Program-Related Expenses**

In accordance with the Charitable Gaming Policies Handbook (CGPH) 4.3.16 – 4.3.23, groups may use gaming proceeds for items essential to the delivery of the group's charitable programs or services.

Groups must maintain ownership and control of items purchased with gaming proceeds and maintain an asset log of all items.

Funds from the rental or sale of items purchased with gaming proceeds must be deposited to a gaming bank account. Gaming proceeds must not be used for:

- Items that become property of an individual
- Items used in an activity, event, or operation intended to produce income

The following categories provide additional detail for eligible use of gaming proceeds:

#### **ADVERTISING/PROMOTIONAL ACTIVITIES**

- To promote participation and increase public awareness in a group's charitable program
- Advertising the group's programs and membership within newspapers, radio, television, posters, signs, pamphlets, letters, internet web pages, and social media that is open to the public
- Website development, design, updates, maintenance, domain, and hosting
- To provide recognition of the group's programs or contribution to the community through plaques, benches, murals, monuments, statues, cenotaphs, memorial walls etc.
- Branded promotional giveaways e.g., tote bags, water bottles, name tags, pins, lanyards, wristbands etc.

#### **AWARDS/TROPHIES/PLAQUES**

• Awards and recognition of earned achievement, including volunteer appreciation, such as trophies, plaques, ribbons, or items inscribed with the event details e.g., belt buckles.

### **EQUIPMENT/RESOURCE MATERIALS/SUPPLIES**

- Sports equipment
- Musical equipment
- Flectronics
- Resource materials such as software, books, pamphlets, brochures, and manuals
- Program supplies
- furnishings

# JUDGES/OFFICIALS

- Any position responsible for officiating a competition, such as referees, umpires, adjudicators
- To certify officials in their sport or art, including training and education

#### MEMBERSHIP/REGISTRATION/AFFILIATION FEES

• Membership, registration, or affiliation fees to local, provincial, national, or international governing bodies when the fees are related to a group's specific objectives and individual members of the group do not also pay the fee.

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# **UNIFORMS/COSTUMES**

- Required for competitive play, practice, cultural or organizational representation, or artistic performance
- Provided to a participant for a specified period (e.g., sports season or event) and returned at the end of the period
- Uniforms that have a distinctive logo or marking representing the group

# **VENUE/FACILITY EXPENSE**

- Ad hoc venue or facility rental
- Space rental used primarily for administrative purposes and regular membership meetings
- Storage, including rental and purchase of items to accommodate storage e.g., sheds, shipping containers, cabinets, trailers etc.



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