



Indigenous Gaming Regulators

Use of Proceeds - Licensing and Charitable Gaming

The following information is to accompany the Lottery Licence Application for the following licence types:

- Breakopen,
- Class B Bingo
- Class C Bingo
- Media Bingo
- Regular and Large Raffle
- Monte Carlo; and
- Texas Hold 'Em Poker Tournament

Retain a copy for your records and for future submissions.

Organization's Full Legal Name: _____

Charity Code (if known): _____

Use of Proceeds

All disbursements of net proceeds require prior approval from IGR. Acceptable Use of Net Proceeds categories are listed below. It is the organization's responsibility to ensure the disbursement of net proceeds is in accordance with applicable IGR policy. If item(s) are not found in Section A or B, you may complete Section C.

Categories in Section B either require additional supporting documentation or prior to approval. Please ensure that all required information is included with your application.

A brief description of each category is provided below. A complete description of each Use of Net Proceeds policy can be viewed by visiting IGR's website www.igr.ca

SECTION A

The following Use of Net Proceeds categories DO NOT require the submission of additional information. Please select all categories with a check mark to appropriately identify how the net proceeds raised will be spent.

Accounting Fees - The preparation of gaming financial reports by a professional accountant. The financial report must be prepared by a member in good standing of a) Certified General Accountants Association of Saskatchewan; or b) The Institute of Chartered Accountants of Saskatchewan; or c) The Society of Certified Management Accountants of Saskatchewan.

Administrative Costs – Maximum 10% of Net Proceeds

Administrative costs must be necessary to the delivery of charitable or religious programs or services. Eligible uses of net proceeds include telephone, stationary, postage, bulletins, newsletters, websites, space rental for meetings and storage, and office equipment and necessary office furnishing. Ineligible uses of net proceeds include payment for performance of administrative duties (i.e., salaries) or legal fees.

Cultural Programs - Organizations with a specific ethnic or national origin that preserve or enhance their heritage, traditions and cultures by offering educational programs or cultural activities to the community. Eligible uses of net proceeds include facility or rental fees, uniforms, equipment, coaching and instructor fees and trophies, plaques or ribbons. Cultural organizations that maintain permanent facilities with reasonable public access for the general community may spend up to 50% of net proceeds on facilities and equipment.

Donations Within Saskatchewan – Up to \$5,000

Community Service Organizations may make donations of less than \$5,000 to charitable or religious groups within Saskatchewan. The purpose of the donation must be to support the charitable activities of that organization, in accordance with IGR policy. For donations within Saskatchewan over \$5,000, donations outside of Saskatchewan, or donations by non-community service organizations, please see Section B.

Educational Equipment and Programs - The purchase of educational equipment and supplies such as audio/visual equipment, athletic uniforms and equipment, musical instruments and workshops which otherwise would not be available. The ownership of these assets must remain with the educational institution or school. Graduations and after graduation functions are not eligible use of net proceeds.

Facility - Organizations that provide a public facility may use net proceeds for the rental and operating costs of the facility including purchase of fixtures and furnishings, mortgage, lease or rental payments, utilities, insurance (fire and liability), property taxes, janitorial costs and supplies, repairs and maintenance, renovations and leasehold improvements. Use of net proceeds for activities of a commercial nature is not permitted.

Public Education Programs - Organizations providing information through public education programs which reflect a balance of views on a particular issue of public concern.

Promotional Programs - Activities designed to increase public awareness and participation in charitable or religious programs including advertising in newspapers, radio, television, posters, signs, pamphlets, letters and Internet web pages. Promotional activities that benefit a commercial activity or enterprise are not an eligible use of net proceeds.

Senior Citizens Programs - Senior's activities or programs such as dances, physical activities, wellness and education programs or travel related to those activities. Senior citizens are individuals at least 60 years of age.

Sports Programs - Support for eligible youth sports organizations which benefit all member/club teams, elite programs and/or grass root development. Eligible uses of net proceeds include facility rental fees, officials, judges, coaching/instructor fees and awards such as trophies, plaques and ribbons. Adult sports organizations or teams (those with any members or players over 21 years of age) cannot be directly supported through net proceeds.

Travel – Within Saskatchewan - Travel expenses to organized, structured and sanctioned events, competitions, festivals or conferences or travel for the enrichment of an educational institution's curriculum include direct-route transportation costs, meals, and accommodations during the period of the actual activity or event. Expenses for activities that are recreational, social or administrative in nature are not eligible. All expenditures must be supported by receipt or voucher. For travel outside of Saskatchewan, please see Section B.

- Conferences: Eligible uses of net proceeds include registration fees to conferences, seminars, workshops, clinics, meetings and conventions that are directly related to the organization's charitable purpose. Wages, including reimbursement for lost wages from regular employment, are not an eligible use of net proceeds.
- Educational: The trip must provide an educational experience which otherwise would not be available. Costs related to "hosting" exchange students or activities are not an eligible use of net proceeds.
- Performing Arts and Other Groups (e.g., cadets and boy scouts): For every five (5) participants, an organization may pay for the allowable expenses of one (1) support person (e.g., teacher, instructor, coach).
- Sports: For every five (5) participants, a team may pay for the allowable expenses of one (1) support person (e.g., teacher, instructor, coach).

SECTION B

The following Use of Net Proceeds categories REQUIRES the submission of ADDITIONAL INFORMATION prior to approval from IGR. It is the organization's responsibility to ensure the disbursement of net proceeds is in accordance with applicable IGR policy. Please ensure all required documentation has been submitted with the application; failure to do so may result in a delay in the issuing of a charitable gaming licence.

Bursaries and Scholarships - The support of educational bursaries or scholarships. IGR requires the bursary/scholarship eligibility criteria; the composition of the decision-making body reviewing the applications; and the number and value of the bursaries or scholarships to be awarded.

Capital Expenditures - Projects such as community facilities and sports facilities may be an eligible use of net proceeds. IGR requires further information, such as project description and cost, prior to approving the use of proceeds for all capital expenditures.

Donations - Donations may be made to, or used in support of, charitable or religious organizations that actively deliver a program or service which provides a broad community benefit.

- Within Saskatchewan: Non-Community Service Organizations making donations in any amount and Community Service Organizations making donations greater than \$5,000 require prior approval of IGR with respect to the specific details of the donation.
- Outside of Saskatchewan: Requests must be submitted and approved by IGR before any disbursement of funds for out of province donations.

Emergency Funds and Programs - Assistance for individuals or families in personal distress or who are victims of a physical disaster. Net proceeds may be used to provide equipment and supplies or train volunteers during emergency situations. Prior approval by IGR is required for each request.

Relief of Poverty Programs - Programs that are designed for the purpose of relieving poverty within a community. Providing direct relief to individuals who are eligible to receive funding from another income security program is not an eligible use of proceeds. IGR requires further information from organizations that wish to develop programs for the purpose of relieving poverty.

Travel (Outside Saskatchewan) - Travel expenses to organized, structured and sanctioned events, competitions, festivals or conferences or travel for the enrichment of an educational institution's curriculum include direct-route transportation costs, meals, and accommodations during the period of the actual activity or event. Qualification to attend a world championship must include a requirement that the individual or team qualify based on competitive success. Qualification criteria and a travel itinerary must be submitted and approved by IGR before any net proceeds are spent. Expenses for activities that are recreational, social or administrative in nature are not eligible.

- Conferences: Eligible uses of net proceeds include registration fees to conferences, seminars, workshops, clinics, meetings and conventions that are directly related to the organization's charitable purpose. Wages, including reimbursement for lost wages from regular employment, are not an eligible use of net proceeds.
- Education: The trip must provide an educational experience which otherwise would not be available. Costs related to "hosting" exchange students or activities are not an eligible use of net proceeds.
- Performing Arts and Other Groups (e.g., cadets and boy scouts): For every five (5) participants, an organization may pay for the allowable expenses of one (1) support person (e.g., teacher, instructor, coach).
- Sports: For every five (5) participants, an organization may pay for the allowable expenses of one (1) support person (e.g., teacher, instructor, coach). Travel outside of Canada is only an eligible use of net proceeds if the individual or team has qualified to attend a sanctioned world championship event.

Vehicle Expenses - Vehicle(s) may be purchased, maintained or rented if they are essential to the delivery of the organization's charitable programs or services. Ownership must remain with the licensed organization and must not be used for personal use or any activity that is intended to produce income. A copy of the registration for the vehicle must be submitted to IGR prior to approval.

Volunteer Expenses - Reimbursement of volunteers for expenses directly incurred while providing charitable service. Volunteers working a licensed event may receive credits/points to help offset costs of registration, competition or travel expenses. Any credit/point system details must be submitted for prior approval from IGR. Payment of volunteers for their service or for expenses incurred in the fundraising process is not an eligible use of net proceeds.

Wages, Salaries, Fees for Service and Honorariums - The payment of salaries, wages, fees for service or honorariums may be eligible only if the duties performed are essential to the organization's program delivery, are performed by a person with specialized qualifications, and cannot be reasonably performed by a volunteer. A request to use gaming proceeds for wages or salaries must be submitted and approved by IGR prior to disbursement of funds.

SECTION C

The following must be completed if the proposed items for disbursement of net proceeds are not listed above. Please keep in mind that IGR will review any items in this area and approval will be in accordance with applicable IGR policy. Please ensure all required documentation has been submitted with the application; failure to do so may result in a delay in the issuing of a charitable gaming licence.

Description / Cost Details (separate sheet may be required):

Consent Information

I DECLARE that I have signing authority on behalf of the organization to which this application relates. I further declare that all of the information provided on this application is true, correct and complete to the best of my knowledge.

I CONSENT to Indigenous Gaming Regulators (IGR) collecting additional information about the organization as may be necessary to verify the information contained on this application. I understand that this information is collected for the purpose of determining my eligibility for a charitable gaming licence.

I CONSENT to IGR sharing information authorized to be collected under IGR legislation to regulating authorities and other jurisdictions. I understand that information regarding the conduct and management of my charitable gaming licence(s) may be released under Section 24 of The Freedom of Information and Protection of Privacy Act and that such information may include, but is not limited to, a description of the organization’s charitable object or purpose, their licence number(s) and the amount of charitable proceeds generated from their charitable gaming licence(s). I release IGR and any person from any source, including their officers, agents and employees, from all liability respecting the collection or release of information by or to IGR. I acknowledge that a photocopy of this document will have the same force and effect as the original. I have read the above statement and understand it.

Signature of Charity Authorized Representative

Date

IGR will retain the personal information on this form only as long as it is necessary to fulfill the purposes for which it was collected and in accordance with approved mandatory retention policies and schedules established by IGR Policy.

This form may be submitted to IGR using any of the following methods:

Fax: (306) 477-4449

Mail: Suite 400-203 Packham Avenue, Saskatoon, SK S7N 4K5