

City Contributions Cost Elements

Cost Element	Cost Element Description
497700	<u>Donation</u> – a Contribution with no terms or conditions imposed on the recipient or external party.
497200	<u>Grant</u> – a Contribution where Eligibility Criteria and/or Stipulations are compulsory for the recipient, there is a formal application and selection process and there is a future obligation attached to the contribution.
497500	<u>Rebate</u> – a reimbursement to a recipient for an expense as per a City incentive program (a program established to encourage certain behaviors to achieve a specific objective -i.e. purchase of a low flush toilet).
497800	<u>Sponsorship</u> – a Contribution of funds to an eligible organization in return for an identified promotional return to the City.
497600	<u>Subsidy</u> - a Contribution of funding that is not otherwise defined as a donation, Grant, rebate, sponsorship, loan or investment.