

## Use of Proceeds Descriptions

### **Accounting Fees/Gaming Financial Reports**

Licensed groups have the option of hiring a chartered professional accountant (CPA) to prepare gaming financial reports. The preparation of other financial reports is not an allowable use of gaming proceeds. CGPH 5.1

### **Administrative Costs - Maximum 10%**

Administrative costs that are necessary to the delivery of a charitable or religious program or service are eligible uses of gaming proceeds. Approved administrative expenditures shall normally be limited to a maximum cumulative total of 10% of gaming proceeds earned the previous calendar year. Administrative costs that are eligible for approval include: telephone, stationery, postage, bulletins, newsletters, website costs (internet service provider), which communicate information to the public about the group's community service programs, space rental for regular membership meetings and storage, office rent and Director's liability insurance. Administrative costs related to the internal administrative activities of the group are not eligible uses of gaming proceeds. These costs that are not eligible for approval include: food and beverage; salaries, wages or honorariums for administrative duties; non-gaming accounting fees; and legal fees. CGPH 5.2 *phone, com, canada post, liability insurance*

### **Awards/Trophies/Plaques**

Restricted to trophies, medals, plaques and ribbons. Cash, merchandise prizes or any other prize of value is prohibited. Awards must be based on achievement not for volunteer appreciation. Commemorative or dedication plaques are not an eligible use of gaming proceeds. CGPH 5.17

### **Donation out of Canada \$1,000 or less**

Groups may make a total annual donation up to \$1,000 for the purpose of supporting international disaster/emergency relief or projects in developing countries eligible for Canadian official development assistance. Donor must retain a completed Recipient Agreement form. CGPH 5.7 Donations exceeding \$1,000 annually must be submitted to AGLC for prior approval. Donation guidelines and forms available at aglc.ca

### **Donations out of AB but in Canada \$5,000 or less**

Groups may make a total annual donation up to \$5,000 to any eligible non-profit group outside of Alberta but within Canada to support disaster/emergency relief or nationally recognized programs that benefit Albertans. Donor must retain a completed Recipient Agreement form. CGPH 5.7 Donations exceeding \$5,000 annually must be submitted to AGLC for prior approval. Donation guidelines and forms available at aglc.ca

### **Donations within AB \$5,000 or less-Non AGLC Orgs**

Groups may make a total annual donation up to \$5,000 to any eligible individual charity or religious group within Alberta, that is NOT an AGLC-licensed group, without prior approval. The Donor must ensure the recipient uses the proceeds for purposes that are within the CGPH and must retain a completed Recipient Agreement. CGPH 5.6 Donations exceeding \$5,000 annually must be submitted to AGLC for prior approval. Donation guidelines and forms available at aglc.ca

### **Donations within AB \$50,000 or Less - AGLC Lic Org**

Groups may make a total annual donation up to \$50,000 to an eligible individual charity or religious group within Alberta without prior approval if the recipient is an organization licensed and in good standing with the AGLC. The recipient must deposit donations of charitable gaming proceeds in a gaming bank account and used in accordance with currently approved use of proceeds. The Donor must retain a completed Recipient Agreement. CGPH 5.6 Donations exceeding \$50,000 annually must be submitted to AGLC for prior approval. Donation guidelines and forms available at aglc.ca

### **Emergency Funds**

Gaming proceeds may be used to provide relief for individuals or families in personal distress or who are victims of physical disaster. Gaming Proceeds may be used to provide equipment and supplies or train volunteers during emergency situations. Prior written approval is required for each request. CGPH 5.9

### **Equipment - Program Related - 100%**

Gaming proceeds may be used to maintain, purchase or rent equipment that is essential to the delivery of the groups charitable services or programs. Ownership of the equipment must remain property of the organization. Equipment that is used in any activity or operation which is intended to produce income cannot be purchased with gaming proceeds. CGPH 5.10 *infract, phonelines, info set, vehicle related*

Education/School Groups Only: Gaming proceeds may be used to purchase educational equipment and supplies such as audio/visual equipment, athletic equipment and musical instruments which otherwise would not be available. The ownership of these assets shall remain with the educational institution or school. Gaming proceeds shall not supplement in any way the operational or capital budgets of the school, such as employee salaries, building additions, renovations, administrative expenses and utilities.

### **Gaming Proceeds Retention - For AGLC use only**

Disbursement of gaming proceeds shall be made within 24 months of receipt of funds. Any extension of this period must have prior written approval of the Commission and must include the total amount of gaming funds to be retained, the purpose for which the funds are to be retained and a date by which the funds will be expended.

### **Grant Funding - For AGLC use only**

Grant funding received in support of operational, program or project expenses.

### **Promotional Activities**

Gaming proceeds may be used for promotional activities designed to increase public awareness and participation in charitable or religious programs. This includes advertising in newspapers, radio, television, posters, signs, pamphlets, letters and internet web pages (development and maintenance). Proceeds cannot be used for advertising designed to attract new members, except for the yearly membership drives of community and service clubs. CGPH 5.14 Use of gaming funds in support of fundraising activities are not eligible. CGPH 5.12

### **Registration/Affiliation Fees**

Gaming funds can be used to pay for membership, registration or affiliation fees to local, provincial, national or international governing bodies when the fees are related to a groups' specific objectives and individual members do not also pay the fee. *SARA membership*

### **Rent - Facility**

Occasional venue rental or short term facility rentals 12 months or less for facilities such as: arenas, sports fields, performing arts venues and space for charitable programs. Rental fee is for the use of space only and does not include operating or capital costs. CGPH 5.11

### **Resource Materials/Supplies**

Program related materials and supplies such as resource materials, books, manuals and videos. (May also include, the design and production of program related materials.)

## **Use of Proceeds Descriptions**

### **Travel - In Province**

Travel must be required for the group to delivery its programs in Alberta, and be either a normal part of the group's activities or an earned opportunity to go to a higher level of activity. Gaming proceeds shall only be used for the costs of direct-route transportation, registration fees, meals and accommodation during the period of the actual activity or event. All expenditures must be supported by receipt or voucher. Travel that is social, recreational or administrative in nature is not eligible. (For Seniors groups, please see Seniors policy CGPH 5.15).

### **Uniforms/Costumes**

Gaming proceeds can be used to purchase uniforms and costumes that remain the property of the organization. Groups must have written policy for the use of uniforms/costumes and provide to AGLC upon request. CGPH 5.10

### **Vehicle Purchase/Repairs/Operation**

Vehicle must be essential to program delivery and registered/insured in the name of the licensed group. Includes purchase, lease, registration, insurance, repairs and operation. Monies from the sale of a vehicle originally purchased with gaming funds must be deposited into gaming account. CGPH 5.10

### **Volunteer Conference/Seminars/Training**

When hosting locally, the conference, seminar, workshop, etc. must be primarily organized for educational purposes related to a specific charitable program or service the group supports or delivers to the community. (Outside of local area see Travel Policy CGPH 5.18-5.22) A preliminary budget including revenues/expenses and a detailed itinerary of the event must be provided for prior AGLC approval.