

**CHARITABLE GAMING POLICIES HANDBOOK (CGPH) REVIEW  
OVERVIEW OF RESTRUCTURING, SUMMARY OF KEY AMENDMENTS AND QUICK REFERENCE GUIDE**

SUMMARY OF KEY AMENDMENTS	
<b>Administrative and Facility</b>	<ul style="list-style-type: none"> <li>• Groups can retain proceeds up to \$50,000 without AGLC approval (currently \$10,000).</li> <li>• Increasing the allowable use of gaming proceeds threshold to pay for administrative expense from 20 to 30 per cent.</li> <li>• Only one volunteer elected executive member signature required on cheques, gaming licence applications, licence amendments, use of proceed amendments and payment authorizations.</li> <li>• Facility space for administrative purposes and storage is no longer included in the administrative expense threshold.</li> <li>• Groups will be able to host conferences, seminars, etc. without requesting prior AGLC approval.</li> <li>• Groups will be able to complete facility renovations and leasehold improvements up to \$100,000 without AGLC approval (currently \$50,000)</li> <li>• Facility cost recovery has been reduced to 50% of the rental revenue received being used prior to gaming proceeds.</li> </ul>
<b>Community Events and Programs</b>	<ul style="list-style-type: none"> <li>• General policy statements in combination with guidelines to allow charities to decide what expenses will be paid using gaming funds.</li> <li>• Providing opportunities for groups to expand their programs and activities for their members (e.g., senior groups can offer program options not specifically dedicated to seniors).</li> <li>• Charitable groups can now use \$100,000 of gaming proceeds to conduct community events without AGLC approval.</li> <li>• Approval requirements for travel have been removed.</li> <li>• Expand the use of food and non-alcoholic drinks at charitable events (e.g., community events).</li> </ul>
<b>Fundraising Groups</b>	<ul style="list-style-type: none"> <li>• Expanded the use of proceeds for Library Groups to use proceeds for capital projects and operational costs when not otherwise available to them.</li> </ul>
<b>Donations</b>	<ul style="list-style-type: none"> <li>• Donation thresholds have been increased on the amount of proceeds that can be donated to other charitable organizations within and outside of Alberta. The updated thresholds include:               <ul style="list-style-type: none"> <li>○ No limit on donations to groups licensed with AGLC (previously a limit of \$50,000);</li> <li>○ Up to \$25,000 to an eligible group within Alberta that is not licensed with AGLC (currently a limit of \$5,000);</li> <li>○ Up to \$10,000 to an eligible group outside Alberta, but within Canada (currently \$5,000); and</li> <li>○ Up to \$5,000 to an eligible group outside of Canada (currently \$1,000)</li> </ul> </li> </ul>
<b>Volunteer Event Expenses</b>	<ul style="list-style-type: none"> <li>• Volunteer event expenses were updated to be more flexible where travel, accommodations and meals may be required for groups that travel to their casino event.</li> </ul>

OVERVIEW OF HANDBOOK (RESTRUCTURING OF SECTION 4)	
SECTION	CONTENT
<b>1 – General Information 2 – Basic Eligibility 3 – Eligibility for Specific Groups</b>	<ul style="list-style-type: none"> <li>• Minor amendments were made in Subsections 1.3.5, 2.2.1, 2.3.1 and 3.15.1 to update terminology, provide clarity and correct minor spelling/grammar errors.</li> <li>• Subsection 3.21.2 was amended lowering the age requirement for seniors' groups membership from 60 to 55 which to provide more flexibility to expand membership and grow their programs.</li> </ul>
<b>4.1 General</b>	General information about the use of gaming revenue and proceeds, including: <ul style="list-style-type: none"> <li>• What is gaming revenue and proceeds</li> </ul>

	<ul style="list-style-type: none"> <li>• Financial and banking requirements</li> <li>• Direction of gaming funds (if groups are required to donate their funds)</li> </ul>
<b>4.2 Key Principles</b>	<p>Key principles for the use of gaming proceeds, including:</p> <ul style="list-style-type: none"> <li>• How can gaming proceeds be used</li> <li>• Ineligible uses of gaming proceeds</li> <li>• Purchasing and maintaining ownership of items using gaming proceeds</li> <li>• Developing internal policy for using items purchased with gaming proceeds</li> <li>• Cost recovery</li> <li>• Related-party transactions</li> </ul>
<b>4.3 Use of Gaming Proceeds – Prior Approval Not Required</b>	<p>Consolidated use of gaming proceeds policies and guidelines in common categories that are available to all licensed charitable groups where it aligns with their eligibility/charitable purpose and that do not require additional AGLC approval.</p> <p>The categories in Section 4.3 are broken into the following two types:</p> <p><b><u>1. Basic Use of Proceeds</u></b> – categories are immediately available to all charities without having to apply for AGLC approval.</p> <p>These categories are applicable to the majority of charitable groups and may form the large part of their use of proceeds, they include:</p> <ul style="list-style-type: none"> <li>• Accounting Fees</li> <li>• Administrative Expenses</li> <li>• Aid of the Distressed</li> <li>• Community Events up to \$100,000</li> <li>• Donations</li> <li>• Hosting Conferences, Seminars, Workshops and Clinics</li> <li>• Program Related Expenses</li> <li>• Travel</li> </ul> <p><b><u>2. Specific Uses of Proceeds</u></b></p> <p>These categories are for groups that have specific use of proceeds needs, they include:</p> <ul style="list-style-type: none"> <li>• Fundraising Groups (e.g., hospital foundations, library groups, education groups)</li> <li>• Seniors Groups</li> </ul> <p>Contained under each category is:</p> <ul style="list-style-type: none"> <li>• general policy statement, outlining any specific policy requirements or spending thresholds</li> <li>• set of guidelines listing examples of expenses that fall within the respective category.</li> </ul>
<b>4.4 Use of Gaming Proceeds Requiring Prior Approval</b>	<p>Includes those use of gaming proceeds categories that are deemed to be high risk (e.g., large amount of money involved) which require AGLC approval and added oversight.</p> <p>These categories include:</p> <ul style="list-style-type: none"> <li>• Bursaries and Scholarships</li> <li>• Community Events over \$100,000</li> <li>• Donations exceeding certain monetary thresholds</li> <li>• Emergency Funds</li> <li>• Endowment Funds</li> <li>• Facility</li> <li>• Vehicles</li> <li>• Wages, Salaries, Fees for Service, Honorariums</li> </ul>
<b>4.5 Volunteer Credits and Expenses</b>	Includes policies and guidelines regarding volunteer credits and expenses.
<b>4.6 Records and Financial Reporting</b>	Contains financial records and reporting requirements relevant to all groups in one section versus multiple sections broken down by specific types of groups.
<b>5 – Specific Uses of Gaming Proceeds</b>	Removed and combined with previous section 4 to create new Use of Gaming Revenue/Proceeds section.