

Before completing the attached Request to Amend Use of Gaming Proceeds, please read the following information:

An organization may amend its use of gaming proceeds at any time by submitting the request on this form. Prior approval must be obtained before disbursement of proceeds. Organizations disbursing gaming proceeds without prior approval from AGLC may be subject to penalty and/or fine. A use of proceeds not specifically accommodated in AGLC's Charitable Gaming Policies Handbook (CGPH) is considered ineligible.

All programs where gaming proceeds are used and for which a fee is charged or for which funds are donated or received, must be managed on a cost recovery basis. Cost recovery means the disbursement of proceeds to pay for eligible program costs not covered by the program revenues/receipts.

All amendments must be signed by two current executive members of the organization and include any required support documentation or completed forms.

INSTRUCTIONS:

- **Check (✓) all categories that identifies how the organization proposes to spend gaming proceeds. Please only select the categories that your organization will be allocating gaming funds. Categories previously approved, do not need to be checked a second time.**
- **An asterisk (*) indicates that supporting documentation or a specific form is required prior to approval. Attach additional pages if necessary.**
- **A brief description of each category is provided. A complete description of each use of proceeds policy can be viewed on AGLC's website aglc.ca under the Charitable Gaming Policies Handbook (CGPH), Section 5 – Use of Proceeds (UOP).**
- **AGLC forms for categories marked with an asterisk (*) are available at aglc.ca**
- **Incomplete submissions will be returned to the organization to the attention of the Treasurer. Once all required information is available, the request may be resubmitted for consideration.**
- **Completed forms may be emailed to gaming.useofproceeds@aglc.ca**
- **Organizations can view currently approved UOP list through their Internet Account – see Online Services at aglc.ca to create an online web account.**
- **Retain copies of all documents submitted to AGLC.**

If you have any questions about the collection or use of the information, please contact:

AGLC, Regulatory Services Division
50 Corriveau Avenue, St. Albert, Alberta T8N 3T5
Main: 780-447-8600
Use of Proceeds Line: 780-651-7600
Use of Proceeds Email: gaming.useofproceeds@aglc.ca
Toll-free: 1-855-506-1066 Fax: 780-447-8912

This form may be used to submit a request to amend an organization's currently approved use of gaming proceeds. Prior approval must be obtained before disbursement of proceeds. All amendments must be signed by two current executive members of the organization and include any required support documentation or completed forms.

Application Date Completed: <u> </u> <u> </u> <u> </u>		AGLC ID #: _____
ORGANIZATION NAME: <i>(as it appears on the Certificate of Incorporation)</i>		

We hereby request to amend the use of gaming proceeds for the above-noted organization.		
_____	_____	_____
President		Treasurer
_____	_____	_____
Print Name		Print Name
<input type="checkbox"/> Grant Funding Please identify if the organization has received grant funding in support of operational, program or project expenses. <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please describe the grant received (e.g., CFEP, CIP, Municipal, etc.), the amount and date received, and the purpose of the grant funds: _____ _____ _____		

Section 1

The following use of proceeds categories do not require the submission of additional detail supporting the proposed use. It is the organization's responsibility to ensure the disbursement of proceeds complies with the Charitable Gaming Policy Handbook (CGPH). Only select the categories applicable to the organization's actual use of gaming proceeds.

- Accounting Fees/Gaming Financial Reports**
Licensed groups have the options of hiring a chartered professional accountant (CPA) to prepare gaming financial reports. 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. 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
- Awards/Trophies/Plaques**
Cash, merchandise prizes or any other prize of value is prohibited. Awards must be based on achievement not for volunteer appreciation. CGPH 5.17
- Donations Within Alberta \$5,000 or Less to Non AGLC-Licensed Organizations**
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 for Non-AGLC licensed Groups. CGPH 5.6
- Donations Within Alberta \$50,000 or Less to AGLC-Licensed Organizations**
Groups may make a total annual donation up to \$50,000 to any eligible individual charity or religious group within Alberta without prior approval, if the recipient is an organization licensed and in good standing with AGLC. The recipient must deposit donations of charitable gaming proceeds in a gaming bank account and must use in accordance with currently approved use of proceeds. The Donor must retain a completed Recipient Agreement for Licensed AGLC Groups. CGPH 5.6
- Donations Out of Alberta but in Canada of \$5,000 or Less**
Groups may make a total annual donation up to \$5,000 to any eligible non-profit group outside of AB but within Canada to support disaster/emergency relief or nationally recognized programs that benefit Albertans. Donor must retain a completed Recipient Agreement form for Non-AGLC Licensed group. CGPH 5.7
- Donation Out of Canada \$1,000 or Less**
Groups may make a total annual donation of \$1,000 or less to any eligible individual charity or religious group outside of Canada without the prior approval of AGLC. The purpose of the donation must be for supporting international disaster/emergency relief or projects in developing countries. The Donor must ensure the recipient uses the proceeds for purposes that are within the CGPH and must retain a completed Recipient Agreement for Non-AGLC Licensed Group. CGPH 5.7

- Equipment – Program Related – 100%**
Gaming proceeds may be used to maintain, purchase or rent equipment that is essential to the delivery of the group’s 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
**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.
- Officials/Judges Fees**
Includes referees, umpires, adjudicators or other positions responsible for officiating or judging a competition. Note – voting members of the organization cannot be paid from gaming proceeds. CGPH 5.17
- Promotional Activities**
Gaming proceeds cannot be used to pay for advertising designed to attract new members, except for the yearly membership drives of community and service clubs. 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). 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.
- 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.
- Travel – In Province**
Travel that is social, recreational or administrative in nature is not eligible. (For Seniors groups, please see Seniors Policy CGPH 5.15) Gaming proceeds shall only be used for the costs of direct-route transportation, meals, registration fees and accommodation for participation during the period of the actual activity or event. All expenditures must be supported by receipt or voucher.
- 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. CGPH 5.10

Section 2

The following use of proceeds categories require the submission of specified AGLC forms or documentation. Please reference applicable policy and guidelines at aglc.ca to ensure all required documentation has been submitted. Incomplete requests will be returned to the Treasurer at the organization mailing address.

- Aid of the Distressed***
Specific details must be provided. Gaming proceeds may be used for costs that are necessary for the delivery of programs that address specific issues of social concern and provide aid to the distressed. CGPH 5.27
- Bursaries and Scholarships***
Gaming proceeds may be used to support educational bursaries or scholarships for post-secondary education. Provide 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. CGPH 5.4
- Donations Within Alberta Over \$5,000 to Non AGLC-Licensed Organizations***
Complete a Statutory Declaration form and a Recipient Agreement for Donation to Non AGLC Licensed Groups form Donations may be made to any eligible individual charity or religious group within Alberta (that is NOT an AGLC-Licensed group) exceeding \$5,000 annually, with prior AGLC approval. CGPH 5.6
- Donations Within Alberta Over \$50,000 to AGLC-Licensed Organizations***
Complete a Statutory Declaration form and a Recipient Agreement for Donation to AGLC Licensed Groups form Donations exceeding \$50,000 annually may be made to any eligible individual charity or religious group within Alberta (that is an AGLC-licensed group) with prior AGLC approval. CGPH 5.6
- Donations Out of Alberta but in Canada Over \$5,000***
Complete a Statutory Declaration form, a Request to Donate Proceeds Outside of Alberta, Within Canada form and a Recipient Agreement for Donation to Non AGLC Licensed Groups form Donations exceeding \$5,000 annually may be made to any eligible non-profit group outside of AB but within Canada to support disaster/emergency relief or nationally recognized programs that benefit Albertans with prior AGLC approval CGPH 5.7
- Donation Out of Canada Over \$1,000***
Complete a Statutory Declaration form, a Request to Donate Proceeds Outside of Canada form, and a Recipient Agreement for Donation to Non AGLC Licensed Groups form Donations exceeding \$1,000 annually may be made outside of Canada to any eligible non-profit group to support international disaster/emergency relief or projects in developing countries eligible for Canadian official development assistance. CGPH 5.7
- Emergency Funds***
Specific details must be provided. 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

- Endowment Fund***
Gaming proceeds may be used to establish an endowment fund, whose purpose is to support approved charitable or religious purposes. (To donate to an Endowment Fund see Donation Policy CGPH 5.6) Endowment fund contributions shall normally be limited to a maximum cumulative total of 50% of gaming proceeds earned the previous calendar year and require prior approval from AGLC. CGPH 5.25
- Ethno Cultural Activities***
Expenses related to activities that promote cultural heritage and the development of educational or seniors' programs with specific ethnic traditions that are open and advertised to the community. Specific details and/or budget with a copy of advertisement in English, are required prior to approval. *Complete an Event Worksheet form* CGPH 3.9
- Facility/Equip (Facility Related Only) – Max 50%**
Ethno-cultural, fraternal, veteran or service groups that provide a facility with public access areas and areas for the exclusive use of members and their guests may use up to 50% of its gaming proceeds for the costs of its facility (includes: fixtures and furnishings, mortgage, lease or rental payments, utilities, insurance (fire and liability), property taxes, janitorial costs and supplies, repairs and maintenance, and renovations). CGPH 5.11 **Current copy of Certificate of Land Title or Lease/Rental Agreement is required to verify the organization has care, custody and control of the premise and the legal right to occupy.*
- Facility/Equip (Facility Related Only) – 100%**
Groups that provide a public facility may use gaming proceeds for the capital, leasehold, rental and operating costs of the facility (includes: fixtures and furnishings, mortgage, lease or rental payments, utilities, insurance (fire and liability), property taxes, janitorial costs and supplies, repairs and maintenance, and renovations). CGPH 5.11 **Current copy of Certificate of Land Title or Lease/Rental Agreement is required to verify the organization has care, custody and control of the premise and the legal right to occupy.*
- Retention of Gaming Proceeds***
Complete a Retention of Gaming Funds Form 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 AGLC. Groups may request to retain funds for future facility purchase/construction or renovations up to a max. of \$500,000. Once a groups' maximum is reached, these funds must be used within 24 months. CGPH 5.11 Groups may request a retention of gaming funds to assist with on-going program delivery up to a max. of \$75,000 for an additional 24 months during which funds must be disbursed as per the groups' current UOP list. CGPH 4.4 Fundraising groups may request approval to retain more than \$75,000 but may not retain longer than an additional 24 months.
- Senior Citizen Activities***
Gaming proceeds may be used to pay for approved expenditures related to the special needs of senior citizens aged 60+. Dedicated senior events and related activities must include a description of the event; confirmation that the event is a dedicated seniors activity with a copy of the advertisement in English; and a preliminary budget including projected revenues and expenses. *Complete an Event Worksheet form* CGPH 5.15
- Special Program Support/Development***
For UOP requests that do not fall within noted categories. Specific details are to be provided prior to approval, such as: unique programs pertaining to the organization's program delivery. Event related activities (i.e., performances, festivals, etc.) must include a preliminary budget including projected revenues and expenses. *Complete an Event Worksheet* Attach additional pages if necessary.
- Travel – Out of Canada***
Complete a Travel Itinerary form 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. CGPH 5.18 - 5.22
- Travel – Out of Province***
Complete a Travel Itinerary form Travel must be required for the group to deliver 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. CGPH 5.18 – 5.22
- 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 *Complete an Event Worksheet form*
- Wages, Salaries, Fees for Service and Honorariums***
Complete a Request to Use Gaming Proceeds to Pay Wage/Salaries form Gaming proceeds may be used to pay salaries, wages, fees for service or honorariums only if the duties performed are essential to the group's program delivery, as approved by AGLC, and the duties cannot be reasonably performed by a volunteer. CGPH 5.24
- Youth Development Programs***
Specific details must be provided. For youth sports groups, a minimum of 75% or more of its membership or participants are 21 years of age or younger. CGPH 5.17

FOR OFFICIAL USE ONLY

Approved

Not Approved

Incomplete

Comments/Conditions: _____

 Retain copies of all documents submitted to AGLC

