

Groups may use a maximum 20 per cent of gaming proceeds for administrative expenses that are necessary for eligible charitable programs or services.

Eligible administrative expenses include:

- a) wages for administrative positions such as receptionists, other clerical positions, and executive director positions that are primarily administrative. The Request to Use Gaming Proceeds to Pay Wages/Salaries (Form 5442) is not required.
- b) bookkeeping and preparation of financial statements (income statement and balance sheet only). The Request to Use Gaming Proceeds to Pay Wages/Salaries (Form 5442) is not required.
- c) phone, internet, and online meeting service fees (billing must be in the name of the group).
- d) computer hardware (e.g., hard drives, monitors, printers, servers, photocopiers, etc.) and software for administrative purposes such as accounting, membership, program management, and licensing fees.
- e) office supplies and postage.
- f) space rental used primarily for administrative purposes and regular membership meetings; expenses for annual general meetings are restricted to space/venue rental.
- g) storage, including rental and purchase of items to accommodate storage (e.g., sheds, shipping containers, cabinets, trailers) The group may not pay a member for storage or office space within a residence or business premises that belongs to a member.
- h) liability insurance premiums for directors' and program/event liability.
- i) moving/relocation expenses.
- j) travel within Alberta for board or membership meetings, including annual general, provincial, district, or zone business meetings; and training for volunteer management or voluntary organization governance; for travel related to charitable program delivery within the group's geographic area, see the Charitable Gaming Policies Handbook (CGPH) Section 5.23 (Travel in Alberta) for further detail.
- k) Gaming proceeds must not be used to pay for:
 - i. food and beverages, unless as specifically noted in CGPH Sections 5.3 (Aid of the Distressed), 5.11 (Emergency Funds), 5.20 (Seniors' Programs), and 5.23 (Travel in Alberta);
 - ii. alcoholic beverages;
 - iii. payment to board or executive members;
 - iv. fundraising activities and events;
 - v. professional fees for conducting an audit or review engagement of the group's financial statements, except as noted in b) above; and
 - vi. legal fees.

The Charitable Gaming Policies Handbook is located at aglc.ca.