

## Office of Liquor and Gaming Regulation

# Record keeping guidelines for the conduct of bingo, lucky envelopes and Calcutta sweeps under the *Charitable and Non-Profit Gaming Act 1999*

These guidelines are designed to assist associations conducting **bingo, lucky envelopes and Calcutta sweeps**. The legislation regulating the conduct of these games and all other forms of gaming conducted to raise funds for charitable and non-profit purposes in Queensland is as follows:

- *Charitable and Non-Profit Gaming Act 1999*
- Charitable and Non-Profit Gaming Regulation 1999
- Charitable and Non-Profit Gaming Rule 2010.

The games of bingo, lucky envelopes and Calcutta sweeps are described in more detail in guides available online at [OLGR](#).

- Your guide to Category 1 Games
- Your guide to Category 2 Games
- A *guide* for printers and sellers of lucky envelopes.

The record keeping recommended in this document is the least that should be maintained. Associations conducting Category 3 games should seek the advice of their own auditors as to the most appropriate records for their particular situation. Associations may also need to refer to their own Constitution when determining what records need to be kept. Good record keeping and a practical system of internal controls are the best methods by which members of associations can protect both themselves and the association.

### Definitions

A **Category 1 game** is a game in which:

- For *bingo*—the gross proceeds of all games in the session are not more than \$2,000, or
- For other games—the gross proceeds of which are not more than \$2,000.

A **Category 2 game** is a game in which:

- For bingo—the gross proceeds of all games in the session are more than \$2,000 but not more than \$20,000, or
- For lucky *envelopes*—the gross proceeds of which are not more than \$5,000, or
- For other games—the gross proceeds of which are more than \$2,000 but not more than \$50,000.

A **Category 3 Game** is a game, **other than bingo**, the gross proceeds of which are more than \$50,000.

Only an eligible association can conduct Category 3 games, NB a Category 3 licence is required, fees are available online at OLGR.

An **eligible association** is:

- an association formed and operated principally for a charitable, community, educational, patriotic, religious or sporting purpose or a similar purpose prescribed under a regulation, or
- a parents and citizens association formed under the *Education (General Provisions) Act 1989*, or
- a registered political party under the *Electoral Act 1992*.

### Purpose of these guidelines

Section 78 of the *Charitable and Non-Profit Gaming Act 1999* (the Act) provides as follows:

- A person conducting a **category 2 or 3 game** must—
  - keep accounting records correctly recording and explaining the financial transactions for the game, and
  - keep the accounting records in a way that allows—
    - true and fair financial statements and accounts to be prepared when necessary, and
    - the financial statements and accounts to be conveniently and properly audited.



- (2) A person conducting a **category 1 game** must keep accounting records correctly recording and explaining the transactions for the game. The purpose of these guidelines is to—
- assist you to meet the requirements of the Act in respect to record keeping,
  - properly account for monies and the conduct of the game, and
  - maintain and protect the integrity of general gaming, and
  - maintain public confidence and trust in buying general gaming tickets as a worthwhile way of supporting fundraising activities.

### Minimum records that should be kept

The records outlined in this booklet are regarded as the minimum that should be kept. You may require more information to be recorded. If this is the case, use records that are more beneficial or relevant to your situation. The records can be maintained in either a manual or an electronic (computerised) format.

### Bingo

**Bingo** is a game known as bingo, housie, or housie-housie, or a similar game, whatever called, in which:

- a) each player is given a ticket with numbers, letters or symbols printed on it, and
- b) the winner is decided by the player matching randomly selected numbers, letters or symbols to the numbers, letters or symbols on the player's ticket.

A **bingo session** is the period in which a particular number of bingo games is played. The details of each session must be recorded on a **Bingo session sheet (refer to Attachment A)**.

This form has details of tickets sold; price of each ticket sold; gross proceeds and prizes paid for each game in the session. A **Bingo summary sheet** must also be completed in respect of each bingo session (**refer to Attachment B**).

The Bingo summary sheet summarises all financial aspects of the session and includes a place to record jackpot provisions for each session.

The requirements regarding jackpots and expenses applicable to bingo are noted at the bottom of the bingo summary sheet.

The purchase and sale of bingo tickets should be recorded on the ticket register (refer to Attachment C) and the net proceeds of each session should be recorded in the association's cashbook (refer to Attachment D).

### Lucky envelopes

Lucky envelopes can only be conducted by an eligible association.

**Lucky envelopes** is a game in which—

- a) a ticket is torn, opened or scratched, whether physically or electronically, to reveal numbers, letters or symbols that may entitle the player to a prize, or
- b) a ticket is printed, electronically or mechanically, with a number, a letter or symbol that may entitle the player to a prize.

Lucky **envelopes** include—

- a) the games known as lucky envelopes, break-open, pull-tab, lucky numbers and instant art union, and
- b) any similar game by whatever name called.

For information about the conduct of lucky envelopes, you should refer to the fact sheet, *A guide for printers and sellers of lucky envelopes*.

The **master register of lucky envelopes (refer to Attachment E)** must be completed to keep a record of each series of lucky envelopes used. The purchase and sale of lucky envelopes should also be recorded on the **ticket register (refer to Attachment C)** and the proceeds and expenses of each series should be recorded in the association's **cashbook (refer to Attachment D)**.

### Calcutta sweeps

A **Calcutta sweep** is a game conducted on a horse race held at a racing venue, or an event, approved by the chief executive, in which before the race or event starts:

- a) each player buys a ticket for a chance to be allocated, by lot, a participant in a race or event, and
- b) an auction takes place at which anyone present, whether or not the person holds a ticket, is entitled to bid for each participant in the race or event.

Calcutta sweeps are usually conducted on a horse race, principally the Melbourne Cup. They differ from normal sweeps by including an auction in the selection process. The respective prize payout percentages must be notified to players before the sweep is drawn and the auction conducted.

The **Calcutta sweep accountability register (refer to Attachment F)** must be completed for each Calcutta sweep conducted.

The purchase and sale of Calcutta sweeps should be recorded on the **ticket register (refer to Attachment C)** and the proceeds and expenses of each series should be recorded in the association's **cashbook (refer to Attachment D)**.

## Cashbook (refer to Attachment D)

A cashbook is used to record the movement of funds (cash, cheques, bank transfer)—both in and out. It is used to categorise receipts and payments and to allow you to monitor the actual amount of funds you have at your disposal at a given point in time. Separate columns are set up that reflect frequent receipts and payments made.

Usually receipts from infrequent sources and payments of non-recurring expenditure are listed in a column called “other”. A separate column called ‘gaming activities’ should be included in your cashbook.

Your cashbook may be maintained in an electronic format, and/or may be known to you by another name such as a transaction journal.

## Bank statements and deposit records

These records help to prove that money actually received is banked and show if there are any withdrawals that need to be accounted for or explained. It is strongly recommended that a bank reconciliation is performed at the end of each month.

## Receipt books (refer to Attachment H)

A receipt (in duplicate) should be written as soon as possible for any monies received. The original should be presented to the person who is paying the money with the copy being kept for the association’s records and the benefit of your auditor. Receipts prove:

- the ticket seller paid a particular amount of money to the association, and
- the collection officer received a particular monetary amount from the ticket seller.

The receipt should include the person’s name, date, tickets sold, and the amount received. It should also indicate whether the monies were cash or cheque, or a combination of the two. This information should correspond with the **ticket register**, i.e. number of tickets issued to a particular person less any returns.

**Note:** Tickets can be sold as a bundle (e.g. one ticket for \$1 or three for \$2). If your association decides to sell bundles, you must be prepared for variations in the money received from the ticket sales (i.e. ticket money received will not equal tickets sold x ticket price).

## Statement of gaming activities receipts and payments (refer to Attachment I)

This record calculates the net profit from gaming activities. It collates the association’s income and expenditure from games conducted over a period of time.

## Expense records

Payments (cheque or bank transfer) should be supported by appropriate documentation. It is prudent to keep copies of the documentation (invoices) as proof that the payment has been made. It is also advisable to obtain a receipt where practical and keep that with the record of payment.

## Copies of advertisements and notices

Copies of any advertisements, including electronic advertising and telemarketing scripts, promoting the gaming activity should be retained. In addition, depending upon what participants in the game were advised, you might be required to keep copies of advertisements to prove that the results of the gaming activity have been made available in the way indicated.

## Maintaining appropriate records won’t take long

A common sense approach to maintaining accounts/records is preferable. The time required could be minimal, depending on your situation. You do not need extensive accounting knowledge or require expensive computer software or specialised books to keep adequate records.

The format used for account keeping may depend on other legal and accounting requirements and the level of your association’s gaming activity. The key to maintaining proper accounts/records is to ‘Keep it Simple’. However, it is important that the accounts/records you do maintain accurately document the movement of monies, and are able to be understood by others.

## Retention of records

General gaming records shall be kept for a period of five years unless a shorter period is approved by the Chief Executive.

## Consequences

Penalties for failing to comply with the requirements of the Act are in penalty units, which change on 1 July each year. Call OLGR for the most up-to-date amount.

### Category 1 Games

(S78 (2) of the Act) - Failure to keep accounting records correctly recording and explaining the transactions for the game. **Maximum penalty—20 penalty units**

OLGR may:

- by written notice to an association/individual, request a return to be lodged concerning the conduct of any Category 1 game.

- require an association/individual to have the financial records of Category 1 games audited at the association's/ individual's expense.

**Failure to comply may incur a penalty under S86 of the Act. Maximum penalty—40 penalty units**

### **Category 2 Games**

(S78 (1) of the Act)—Failure to keep accounting records correctly recording and explaining the financial transactions for the game and failure to keep the accounting records in a way that allows:

- true and fair financial statements and accounts to be prepared when necessary; and
- the financial statements and accounts to be conveniently and properly audited. **Maximum penalty—100 penalty units**

Associations conducting Category 2 games may:

- be requested to provide OLGR a return for any Category 2 game.
- If an association conducts a Category 2 game where the gross proceeds exceeds \$10 000, the association must have an audit carried out within 3 months of the end of the financial year.

The audit report **must** be forwarded to OLGR immediately.

**Failure to comply may incur a penalty under S87 of the Act. Maximum penalty—40 penalty units**

### **Category 3 Games**

(S78 (1), S79 and S80 of the Act)—as for Category 2 but also includes the preparation of the following:

- trading accounts, if applicable
- profit and loss accounts
- a balance sheet as at the end of the financial year
- other information prescribed under a regulation.

The association/individual must also keep a financial institution account for use for banking or similar transactions for the associations general gaming operations. **Maximum penalty—40 penalty units**

Associations conducting Category 3 games **must**:

- provide a return on each art union conducted and have an audit carried out within 3 months of the end of the financial year
- forward the audit report to OLGR immediately.

**Failure to comply may incur a penalty under S87 of the Act. Maximum penalty—40 penalty units**

In addition to the usual prosecution action (through the courts), OLGR has the option in respect of some offences to issue Penalty Infringement Notices (PINs). These are effectively on-the-spot fines.

### **Complaints**

There is not only a financial incentive to maintain proper accounting records – you may find it necessary to supply information should the Office of Liquor and Gaming Regulation receive a complaint in relation to the conduct of a game or games by your association. The better the records you keep, the easier it will be for you to respond to any request.

OLGR is required to investigate all complaints received and views complaints of misconduct seriously.

Game no	Series	Books sold		Quantity	Price	Gross proceeds	Prizes paid
		From	To				
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
Date / /					Total		

Example

**Conducted by (Association name):** \_\_\_\_\_ **Date of session:** \_\_\_\_\_

**Total ticket sales:** \$ \_\_\_\_\_

**Less prizes and session expenses:**

Value of non-jackpot prizes paid \$ \_\_\_\_\_  
 Value of jackpot prizes paid in cash \$ \_\_\_\_\_  
 Expenses as itemised below:  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

**Total prizes and expenses:** \$ \_\_\_\_\_ \$ \_\_\_\_\_

**Net proceeds of session to be banked:** \$ \_\_\_\_\_

**Banking: Receipt number:** \_\_\_\_\_ **Date banked:** \_\_\_\_\_

**Other estimated expenses:**

Cost of tickets \$ \_\_\_\_\_  
 Advertising \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

**Total:** \$ \_\_\_\_\_

**Forecast net proceeds (net banked less estimate expenses)**

**Jackpot accumulation**

Accumulation for jackpot prizes brought forward from last session \$ \_\_\_\_\_

**Less** jackpot prizes paid in today's session and consolation prizes if paid from jackpot provisions \$ \_\_\_\_\_ \$ \_\_\_\_\_

**Plus** provision for future jackpots allocated from today's session \$ \_\_\_\_\_

**Total jackpot provision carried forward** \$ \_\_\_\_\_

**Completed by:** \_\_\_\_\_ **Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Important notes:** The details of each session should also be recorded on the master register of games conducted (refer to record keeping guidelines (general)). The total value of prizes in a session, other than jackpot prizes, must not be more than 75% of the total ticket sales in the session. Tickets may not be sold to minors if alcohol forms part of the prizes.

A ticket register must be maintained to record tickets purchased, sold and destroyed by the association.

**Jackpots:** may only be paid from funds set aside for that purpose from the proceeds of earlier bingo sessions and today's session. However, for the first ever jackpot prize conducted by the association, the following amount may be used to start the jackpot prize pool—for a category 1 bingo game, an amount not more than \$1 000 and for a category 2 bingo game, an amount not more than \$5 000.

**Expenses:** there is no set maximum percentage however expenses must be reasonable in relation to the estimated gross proceeds and the nature of the session.

For further information, associations should contact the Office of Liquor and Gaming Regulation on 13 QGOV (13 74 68) or 1800 064 848.

Example

Game no	Series	Books sold		Quantity	Price	Gross proceeds	Prizes paid
		From	To				
1	23103	4321	7320	3000	20c	600.00	500
2 w/10	424601	5163	6033	871	10c	87.10	60
3	424602	5163	6033	871	10c	87.10	60
4	424603	5163	6033	871	10c	87.10	60
5	424604	5163	6033	871	10c	87.10	60
6	424605	5163	6033	871	10c	87.10	60
7	424606	5163	6033	871	10c	87.10	60
8	424607	5163	6033	871	10c	87.10	60
9	424608	5163	6033	871	10c	87.10	60
10	424608	5163	6033	871	10c	87.10	60
11	4246010	5163	6033	871	10c	87.10	60
12 Y/5	210401	2025	3108	1084	20c	216.80	140
13	210402	2025	3108	1084	20c	216.80	140
14	210403	2025	3108	1084	20c	216.80	140
15	210404	2025	3108	1084	20c	216.80	140
16	210405	2025	3108	1084	20c	216.80	140
17 L	60706	2695	5868	3174	20c	634.80	500
18 B	154502	9097	11964	2868	20c	573.60	360
19 P/10	423201	9889	10855	967	10c	96.70	70
20	423202	9889	10855	967	10c	96.70	70
21	423203	9889	10855	967	10c	96.70	70
22	423204	9889	10855	967	10c	96.70	70
23	423205	9889	10855	967	10c	96.70	80
24	423206	9889	10855	967	10c	96.70	80
25	423207	9889	10855	967	10c	96.70	80
26	423208	9889	10855	967	10c	96.70	80
27	423209	9889	10855	967	10c	96.70	80
28	4232010	9889	10855	967	10c	96.70	80
29 W	47801	11887	12000	114}	20c	726.00	500
	85501	1	3516	3516}			
30 G/5	107801	8129	9342	1214	20c	242.80	150
31	107802	8129	9342	1214	20c	242.80	150
32	107803	8129	9342	1214	20c	242.80	150
33	107804	8129	9342	1214	20c	242.80	150
34	107805	8129	9342	1214	20c	242.80	160
35 F	283607	3715	7386	3672	20c	734.40	500
36							
<b>Date 20 / 01 / 2019</b>					<b>Total</b>	7404.80	5140

# Example

Conducted by (Association name): \_\_\_\_\_ Date of session: \_\_\_\_\_

**Total ticket sales:** \$ 7,404.80

**Less prizes and session expenses:**

Value of non-jackpot prizes paid \$ 3,140.00

Value of jackpot prizes paid in cash \$ 2,000.00

Expenses as itemised below:

Caller \$ 60.00

Spotter \$ 100.00

Cleaning \$ 30.00

**Total prizes and expenses:** \$ 5,330.00 \$ 5,330.00

**Net proceeds of session to be banked:** \$ 2,074.80

**Banking: Receipt number:** 012885 **Date banked:** 13/07/2019

**Other estimated expenses:**

Cost of tickets \$ 150.00

Advertising \$ 100.00

Electricity \$ 50.00

**Total:** \$ 300.00 \$ 300.00

**Forecast net proceeds (net banked less estimate expenses)** \$ 1,774.80

**Jackpot accumulation**

Accumulation for jackpot prizes brought forward from last session \$ 10,200.00

**Less** jackpot prizes paid in today's session and consolation prizes if paid from jackpot provisions \$ 2,000.00

\$ 8,200.00 \$ 8,200.00

**Plus** provision for future jackpots allocated from today's session \$ 1,700.00

**Total jackpot provision carried forward** \$ 9,900.00

**Completed by:** \_\_\_\_\_ **Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Important notes:** The details of each session should also be recorded on the master register of games conducted (refer to record keeping guidelines (general)). The total value of prizes in a session, other than jackpot prizes, must not be more than 75% of the total ticket sales in the session. Tickets may not be sold to minors if alcohol forms part of the prizes.

A ticket register must be maintained to record tickets purchased, sold and destroyed by the association.

**Jackpots:** may only be paid from funds set aside for that purpose from the proceeds of earlier bingo sessions and today's session. However, for the first ever jackpot prize conducted by the association, the following amount may be used to start the jackpot prize pool—for a category 1 bingo game, an amount not more than \$1 000 and for a category 2 bingo game, an amount not more than \$5 000.

**Expenses:** there is no set maximum percentage however expenses must be reasonable in relation to the estimated gross proceeds and the nature of the session.

For further information, associations should contact the Office of Liquor and Gaming Regulation on 13 QGOV (13 74 68) or 1800 064 848.

# Example

# Example

Association \_\_\_\_\_

Permit number (if applicable) \_\_\_\_\_

Description of game \_\_\_\_\_

Drawing date \_\_\_\_\_

Date	No. of tickets to be sold	Series issued	Price per ticket	Balance	Sold	Unsold/lost	\$ Amount	Issued to: (signature)

Please note that this document is to assist clubs and associations to comply with Section 78 of the *Charitable and Non-Profit Gaming Act 1999 (the Act)* in respect of record keeping, to properly account for monies and the conduct of the game; maintain and protect the integrity of general gaming and maintain public confidence and trust in buying general gaming tickets as a worthwhile way of supporting fundraising activities.

This register is to be used for all Category 1, 2 and 3 games. It can be kept electronically however hard copies must be available as required.

A Bingo session sheet and a Bingo summary sheet must be maintained in respect of all bingo games.

Queries should be directed to the Office of Liquor and Gaming Regulation on 13 QGOV (13 74 68) or 1800 064 848.

# Example

Association \_\_\_\_\_

Permit number (if applicable) \_\_\_\_\_

Description of game \_\_\_\_\_

Drawing date \_\_\_\_\_

Date	No. of tickets to be sold	Series issued	Price per ticket	Balance	Sold	Unsold/lost	\$ Amount	Issued to: (signature)
10/10/19	500	2000-2100	\$1	400	100	Nil	100.00	D Smith
10/10/19		2101-2200	\$1	300	50	50	50.00	A Jones

Please note that this document is to assist clubs and associations to comply with Section 78 of the *Charitable and Non-Profit Gaming Act 1999 (the Act)* in respect of record keeping, to properly account for monies and the conduct of the game; maintain and protect the integrity of general gaming and maintain public confidence and trust in buying general gaming tickets as a worthwhile way of supporting fundraising activities.

This register is to be used for all Category 1, 2 and 3 games. It can be kept electronically however hard copies must be available as required.

A Bingo session sheet and a Bingo summary sheet must be maintained in respect of all bingo games.

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# Example

## Receipts

Date	Receipt no.	Received from	Amount	Canteen sales	Donations	Raffles	Banked	Date banked

## Payments

Date	Cheque no.	Amount	Particulars	Canteen expenses	Raffle expenses	Function expenses	Other expenses

# Example

## Receipts

Date	Receipt no.	Received from	Amount	Canteen sales	Donations	Raffles	Banked	Date banked
25/07/19	0123	Joe Casey	50.00			50.00		
27/07/19	0124	Nancy Smith	75.00		25.00	50.00		
27/07/19	0125	Jim Adams	175.00	125.00		50.00		
31/07/19	0126	Sue Lee	100.00			100.00	400.00	31/07/00
			<b>400.00</b>	<b>125.00</b>	<b>25.00</b>	<b>250.00</b>	<b>400.00</b>	

## Payments

Date	Cheque no.	Amount	Particulars	Canteen expenses	Raffle expenses	Function expenses	Other expenses
01/07/19	007	167.35	Electricity				167.35
03/07/19	008	67.85	Canteen supplies	67.85			
04/07/19	009	55.00	Cricket set		55.00		
07/07/19	010	90.00	Hire of table/chairs			90.00	
09/07/19	011	45.00	Carton of beer			25.00	
		<b>425.20</b>		<b>67.85</b>	<b>55.00</b>	<b>115.00</b>	<b>167.35</b>

# Example

## Attachment E

### Master register of lucky envelopes

Date of collection	Gross proceeds collected	Signature of person collecting money	Date banked	Amount paid in prizes since last collection	Expenses since last collection	Net proceeds
26/02/19					200.00	
03/03/19	160.00		04/03/19	30.00	16.00	
07/04/19	205.00		07/04/19	50.00	19.50	
05/05/19	143.00		07/05/19	100.00	12.15	

Need to provide a blank copy for this form similar to other attachments

Should attachment A Example follow the blank Attachment A. This will put them in similar order as the other attachments.