

**CHAPTER 45**  
**ACCOUNTING AND INTERNAL CONTROLS**

**Authority**

N.J.S.A. 5:12-63(c) and (f), 69, 70(g), (j), (l) through (n), 99 and 101.

**Source and Effective Date**

R.2002 d.300, effective August 15, 2002.  
See: 34 N.J.R. 1773(a), 34 N.J.R. 3287(a).

**Chapter Expiration Date**

Chapter 45, Accounting and Internal Controls, expires on August 15, 2007.

**Chapter Historical Note**

Chapter 45, Accounting And Internal Controls, was adopted as R.1978 d.178, effective May 25, 1978. See: 10 N.J.R. 212(a), 10 N.J.R. 306(d). Chapter 45 was amended by R.1975 d.172, effective June 19, 1975. See: 7 N.J.R. 343(a); R.1979 d.336, effective August 22, 1978. See: 11 N.J.R. 307(a), 11 N.J.R. 530(d); R.1980 d.504, effective on November 18, 1980. See: 12 N.J.R. 447(b), 13 N.J.R. 48(a); R.1981 d.272, effective August 16 and September 10, 1981. See: 13 N.J.R. 47(c), 13 N.J.R. 628(a), 13 N.J.R. 541(a); R.1981 d.437, effective November 16, 1981. See: 13 N.J.R. 534(b), 13 N.J.R. 848(b); R.1982 d.171, effective June 7, 1982. See: 13 N.J.R. 534(b), 14 N.J.R. 582(a); R.1982 d.189, effective June 21, 1982. See: 14 N.J.R. 381(a), 14 N.J.R. 664(c); R.1982 d.206, effective July 6, 1982. See: 13 N.J.R. 534(b), 14 N.J.R. 710(d); R.1982 d.171, effective June 7, 1982 (operative July 15, 1982). See: 13 N.J.R. 534(b), 14 N.J.R. 582(a), 14 N.J.R. 848(b); R.1982 d.189, effective June 21, 1982. See: 14 N.J.R. 381(a), 14 N.J.R. 664(c); R.1982 d.293, effective September 7, 1982. See: 14 N.J.R. 559(a), 14 N.J.R. 983(b); R.1982 d.329, effective October 4, 1982. See: 14 N.J.R. 708(a), 14 N.J.R. 1101(c); R.1983 d.112, effective March 29, 1983. See: 15 N.J.R. 257(a), 15 N.J.R. 627(b).

Pursuant to Executive Order 66(1978), Chapter 45, Accounting and Internal Controls, was readopted as R.1983 d.125, effective April 7, 1983. See: 15 N.J.R. 240(a), 15 N.J.R. 699(a). Chapter 45 was amended by R.1983 d.239, effective June 30, 1983. See: 14 N.J.R. 1052(a), 15 N.J.R. 1040(b); R.1983 d.300, effective August 1, 1983. See: 14 N.J.R. 1053(a), 15 N.J.R. 1259(a); R.1984 d.135, effective April 16, 1984. See: 16 N.J.R. 361(a), 16 N.J.R. 927(a); R.1984 d.623, effective January 21, 1985. See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b); R.1984 d.624, effective January 21, 1985 (operative September 30, 1985). See: 16 N.J.R. 2076(a), 17 N.J.R. 212(a), 17 N.J.R. 1917(b); as R.1985 d.41, effective February 19, 1985. See: 16 N.J.R. 3302(b), 17 N.J.R. 480(c); R.1985 d.229, effective May 20, 1985 (operative December 1, 1985). See: 17 N.J.R. 181(a), 17 N.J.R. 1327(a); R.1985 d.493, effective October 7, 1985 (operative December 1, 1985). See: 17 N.J.R. 1254(a), 17 N.J.R. 2456(a); R.1986 d.36, effective February 18, 1986 (operative March 1, 1986). See: 17 N.J.R. 2970(a), 18 N.J.R. 428(b); R.1986 d.77, effective April 7, 1986. See: 17 N.J.R. 2245(a), 18 N.J.R. 706(b); R.1986 d.212, effective June 16, 1986. See: 17 N.J.R. 2969(a), 18 N.J.R. 1312(a); R.1986 d.240, effective July 7, 1986. See: 17 N.J.R. 2747(a), 18 N.J.R. 1402(c); R.1986 d.302, effective October 6, 1986. See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a); R.1986 d.308, effective August 4, 1986. See: 18 N.J.R. 1096(a), 18 N.J.R. 1614(b); R.1986 d.365, effective September 8, 1986. See: 18 N.J.R. 935(b), 18 N.J.R. 1839(b); R.1987 d.277, effective July 6, 1987 (operative November 1, 1987). See: 18 N.J.R. 1929(a), 19 N.J.R. 1237(a), 19 N.J.R. 1656(a); R.1987 d.302, effective July 20, 1987. See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a); R.1987 d.395, effective October 5, 1987. See: 19 N.J.R. 54(b), 19 N.J.R. 1826(b); R.1987 d.428, effective November 2, 1987. See: 19 N.J.R. 923(a), 19 N.J.R. 2065(a); R.1987

d.457, effective November 16, 1987. See: 19 N.J.R. 1290(a), 19 N.J.R. 2202(a); R.1988 d.34, effective January 19, 1988. See: 19 N.J.R. 1890(a), 20 N.J.R. 205(a).

Pursuant to the Executive Order 66(1978), Chapter 45, Accounting and Internal Controls, was readopted as R.1988 d.178, effective March 24, 1988. See: 20 N.J.R. 382(a), 20 N.J.R. 930(a).

Petition for Rulemaking: proposing new rule, N.J.A.C. 19:45-1.26A, regarding the redemption of checks and counterchecks by authorized agents for casino licensees. See: 21 N.J.R. 3677(b).

Pursuant to Executive Order No. 66(1978), Chapter 45, Accounting and Internal Controls, was readopted as R.1993 d.147, effective March 5, 1993. See: 25 N.J.R. 277(a), 25 N.J.R. 1519(a).

Pursuant to Executive Order No. 66(1978), Chapter 45, Accounting and Internal Controls, was readopted as R.1997 d.374, effective August 15, 1997. See: 29 N.J.R. 2629(b), 29 N.J.R. 4139(b).

Chapter 45, Accounting and Internal Controls, was readopted as R.2002 d.300, effective August 15, 2002. See: Source and Effective Date.

**CHAPTER TABLE OF CONTENTS**

**SUBCHAPTER 1. GENERAL PROVISIONS**

19:45-1.1	Definitions
19:45-1.1A	Gaming day
19:45-1.2	Accounting records
19:45-1.3	Licensee's system of internal controls
19:45-1.4	Records regarding ownership
19:45-1.5	Forms, records and documents
19:45-1.5A	Patron signature file
19:45-1.6	Standard financial and statistical reports
19:45-1.7	Annual audit and other reports
19:45-1.8	Retention, storage and destruction of books, records and documents
19:45-1.9	Complimentary services or items
19:45-1.9A	Procedures for transportation expense reimbursements
19:45-1.9B	Procedures for complimentary cash and noncash gifts
19:45-1.9C	Alternative reporting procedures; accessible complimentaries database
19:45-1.10	Closed circuit television system; surveillance department control; surveillance department restrictions
19:45-1.11	Casino licensee's organization
19:45-1.11A	Jobs compendium submission
19:45-1.12	Personnel assigned to the operation and conduct of gaming
19:45-1.12A	Internal control procedures for access badge system and issuance of temporary license credentials
19:45-1.13	Firearms; possession within casino or casino simulcasting facility
19:45-1.14	Cashiers' cage; satellite cages; master coin bank; coin vaults
19:45-1.14A	Simulcast counter
19:45-1.15	Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vaults
19:45-1.15A	Accounting controls within the simulcast counter
19:45-1.16	Drop boxes and slot cash storage boxes
19:45-1.17	Drop boxes, transportation to and from gaming tables; slot cash storage boxes, transportation to and from bill changers; storage
19:45-1.18	Procedures for accepting cash and coupons at gaming tables
19:45-1.18A	Presentation of recognized credit card or debit card in exchange for gaming chips or plaques
19:45-1.19	Acceptance of tips or gratuities from patrons
19:45-1.20	Table inventories
19:45-1.21	Procedure for opening tables for gaming

- 19:45-1.22 Procedure for distributing gaming chips, coins and plaques to gaming tables
- 19:45-1.23 Procedure for removing gaming chips, coins and plaques from gaming tables
- 19:45-1.24 Procedure for acceptance, accounting for and redemption of patron cash deposits
- 19:45-1.24A Procedures for accepting, verifying and accounting for wire transfers and electronic fund transfers; wire transfer and electronic fund transfer fees
- 19:45-1.24B Procedure for sending funds by wire transfer or electronic fund transfer
- 19:45-1.25 Procedure for exchange of checks submitted by gaming or simulcast wagering patrons; repurchase of cash equivalents
- 19:45-1.25A Procedure for exchange of slot counter checks by slot patrons
- 19:45-1.26 Substitution, redemption and consolidation of patron checks at the cashiers' cage; initiation of transactions by mail
- 19:45-1.26A Acceptance of payments toward outstanding patron checks
- 19:45-1.27 Procedures for granting credit, and recording checks exchanged, redeemed or consolidated
- 19:45-1.27A Patron request for suspension of credit privileges
- 19:45-1.28 Procedure for depositing checks received from gaming patrons
- 19:45-1.29 Procedure for collecting and recording checks returned to the casino after deposit
- 19:45-1.30 Procedure for shift changes at gaming tables
- 19:45-1.31 Procedure for closing gaming tables
- 19:45-1.32 Count rooms; characteristics
- 19:45-1.33 Procedure for opening, counting and recording contents of drop boxes and slot cash storage boxes and the recording of keno revenue
- 19:45-1.34 Slot booths
- 19:45-1.35 Accounting controls for slot booths and change machines
- 19:45-1.36 Slot machines and bill changers; coin and slot token containers; slot cash storage boxes; entry authorization logs
- 19:45-1.36A Slot machines; hopper storage areas
- 19:45-1.37 Slot machines and bill changers; electronically erasable/programmable storage media; identifications; signs; meters
- 19:44-1.37A Electronic transfer credit systems
- 19:45-1.37B Slot machine tower light
- 19:45-1.37C Slot machines; tokenization; residual slot credit
- 19:45-1.38 Slot machines and bill changers; authorized locations; movements
- 19:45-1.39 Progressive slot machine jackpots
- 19:45-1.39A Linked slot machines interconnected in more than one casino; computer monitoring room
- 19:45-1.39B Table game progressive payout wagers
- 19:45-1.40 Jackpot payouts that are not paid directly from the slot machine
- 19:45-1.40A Jackpot payouts of merchandise or other things of value; cash jackpot payouts offered together with or as an alternative to jackpot payouts of merchandise or other things of value
- 19:45-1.40B Jackpot payouts in the form of an annuity
- 19:45-1.40C Multi-casino slot system jackpot payouts of cash
- 19:45-1.40D Inspection of slot machine jackpots
- 19:45-1.40E Jackpot payouts of cash by a slot attendant from an imprest pouch
- 19:45-1.41 Procedure for filling payout reserve containers of slot machines and hopper storage areas
- 19:45-1.41A Procedures governing the removal of coin, slot tokens and slugs from a slot machine hopper
- 19:45-1.42 Removal of slot drop buckets, slot drop boxes and slot cash storage boxes; unsecured currency; meter readings
- 19:45-1.43 Procedure for counting and recording contents of slot drop buckets and slot drop boxes
- 19:45-1.44 Commission-controlled keys for dual locks; casino licensee-controlled keys and locks; notice to the Commission and surveillance department upon malfunction and repair, maintenance or replacement of alarms
- 19:45-1.45 Signature
- 19:45-1.46 Procedures for control of coupon redemption and other complimentary distribution programs
- 19:45-1.46A Procedures and requirements for the use of an automated coupon redemption machine
- 19:45-1.46B Procedures and requirements for a bill changer which can accept coupons
- 19:45-1.47 Keno booths; satellite keno booths; keno lockers; roving keno work stations
- 19:45-1.47A Keno runners
- 19:45-1.47B Public keno areas
- 19:45-1.48 Accounting controls for the operation of keno booths, keno lockers and keno work stations
- 19:45-1.49 Keno drawer fill procedures
- 19:45-1.50 Keno drawer credit procedures
- 19:45-1.51 Keno computer system
- 19:45-1.52 Payment of table game progressive payout wagers
- 19:45-1.53 Accounting controls for chippersons and chip carts
- 19:45-1.54 Gaming vouchers; physical characteristics; procedures for issuance and redemption
- 19:45-1.55 Computerized gaming voucher systems; required procedures

## SUBCHAPTER 1. GENERAL PROVISIONS

### 19:45-1.1 Definitions

The following words and terms, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise:

“Access control” means a system or device used by a casino licensee to grant a patron exclusive authority to initiate the transmission of electronic credits to the electronic transfer credit meter of a slot machine in accordance with the provisions of N.J.A.C. 19:45-1.37A and may include, without limitation, the use of an access card with a magnetically coded strip, a coded key pad system or any other means of access control approved by the Commission.

“Annuity jackpot trust check” means a check issued by an annuity jackpot trust, as defined in N.J.S.A. 5:12-2.2, in payment of winnings from an annuity jackpot. An annuity jackpot trust check shall be made payable only to the person presenting the check and shall not contain any other endorsements.

“Asset number” means a unique number permanently assigned to a slot machine and a slot cash storage box for purposes of tracking that machine and storage box while owned by a casino licensee.

“Automated coupon redemption machine” means any mechanical, electrical or other device which operates independently of a slot machine and which, upon insertion of a valid casino coupon or currency, dispenses an amount of coin or slot tokens equivalent to the face value of the coupon or currency, and which immediately upon exchange cancels the coupon.

"Authorized instrument" means a cash equivalent, a casino check, a casino affiliate check, an annuity jackpot trust check or a replacement check.

"Bank" is defined in N.J.A.C. 19:45-1.25.

"Cage cashier" is defined in N.J.A.C. 19:45-1.15.

"Cage supervisor" means any person holding a license as required by the casino licensee's approved jobs compendium which allows that person to supervise personnel and functions within the cashier's cage.

"Cash" means currency or coin.

"Cash equivalent" means a:

1. Certified check, cashiers check, treasurers check, recognized travelers check or recognized money order that:

- i. Is made payable to the casino licensee where presented, a holding company of the casino licensee, "bearer" or "cash";
- ii. Is dated, but not postdated; and
- iii. Does not contain any endorsement;

2. Certified check, cashiers check, treasurers check or recognized money order that:

- i. Is made payable to the presenting patron;
- ii. Is endorsed in blank by the presenting patron;
- iii. Is dated but not postdated; and
- iv. Does not contain any endorsement other than that of the presenting patron; or

3. Recognized credit card or debit card presented by a patron in accordance with the provisions of N.J.A.C. 19:45-1.18A or 1.25(i).

"Cash equivalent value of any merchandise or thing of value" is defined in N.J.A.C. 19:45-1.40A.

"Cashiers' cage" is defined in N.J.A.C. 19:45-1.14.

"Casino Accounting Department" (accounting department) is defined in N.J.A.C. 19:45-1.11.

"Casino clerk (Pit clerk)" is defined in N.J.A.C. 19:45-1.12.

"Casino supervisor" means a person employed in the operation of a casino or of the authorized games in a casino simulcasting facility in a supervisory capacity or empowered to make discretionary decisions which regulate casino operations, including but not limited to, boxpersons, floorpersons, pit bosses, poker shift supervisors, table games shift managers, the assistant casino manager, and the casino manager.

"Check" is defined in N.J.A.C. 19:45-1.25.

"Check credit slip" is defined in N.J.A.C. 19:45-1.25.

"Checking account" is defined in N.J.A.C. 19:45-1.25.

"Chief executive officer" means the natural person located at a casino hotel facility who is ultimately responsible for the daily conduct of an applicant's or casino licensee's hotel and gaming business, regardless of the applicant's or casino licensee's form of business association or the particular title which the person holds.

"Closer" means the original of the Table Inventory Slip upon which each table inventory is recorded at the end of each shift.

"Coin vault" is defined in N.J.A.C. 19:45-1.14.

"Commission inspector" means any authorized representative of the Commission.

"Compensation" means direct or indirect payments for services performed including, but not limited to, salary, wages, bonuses, deferred payments, and overtime and premium payments.

"Complimentary distribution program" is defined in N.J.A.C. 19:45-1.46.

"Complimentary services or items" is defined in N.J.A.C. 19:45-1.9.

"Complimentary Vigorish Form" is defined in N.J.A.C. 19:47-3.3(c)3i and 7.3(c)3i.

"Counter Check" is defined in N.J.A.C. 19:45-1.25.

"Coupon" means a document which is issued in accordance with the coupon redemption and complimentary distribution programs in N.J.A.C. 19:45-1.46(a), and includes a match play coupon and a progressive wager coupon.

"Credit card cash transaction" means a transaction in which a patron obtains cash or slot tokens from a cashier by presenting a recognized credit card in accordance with the provisions of N.J.A.C. 19:45-1.25(i).

"Credit Slip" is known as a "Credit" and is defined in N.J.A.C. 19:45-1.23.

"Debit card cash transaction" means a transaction in which a patron obtains cash or slot tokens from a cashier by presenting a recognized debit card in accordance with the provisions of N.J.A.C. 19:45-1.25(i).

"Denomination," when used in conjunction with or in reference to a slot machine, means the value of the lowest wager that can be placed on the slot machine.

"Drop box" is defined in N.J.A.C. 19:45-1.16.

"Electronic fund transfer" means a transfer of funds, other than a transaction originated by check, draft, or similar paper instrument, that is initiated through an electronic terminal, telephone, computer, or magnetic tape for the purpose of ordering, instructing, or authorizing a financial institution to debit or credit an account. For the purposes herein, the term does not include a debit card cash transaction as defined in this section, a debit card chip transaction as defined in N.J.A.C. 19:45-1.18A(a), or any transactions exempt, by statute or regulation, from the provisions of Title IX of the Federal Consumer Protection Act, 15 U.S.C. § 1693.

"Fill Slip" is known as a "Fill" and is defined in N.J.A.C. 19:45-1.22.

"Gaming voucher credit" means the equivalent value of coins or slot tokens registered on the credit meter of a slot machine as a result of a patron inserting a gaming voucher into the slot machine, which value shall also be recorded on the value voucher in meter.

"Gaming voucher system" is defined in N.J.A.C. 19:45-1.55.

"Handle" means the total value of coins, slot tokens, including foreign slot tokens, currency, coupons, gaming vouchers, and electronic credits invested by a patron to activate the play of a slot machine.

"Hopper fill" is defined in N.J.A.C. 19:45-1.41.

"Hopper inventory level" means the total dollar value of the initial fill of a slot machine hopper or an adjusted total that includes any subsequent increases in the total dollar value of the initial fill.

"Hopper storage area" is defined in N.J.A.C. 19:45-1.36A.

"Identification credential" means a valid credit card, driver license, passport or other document generally accepted in business as a form of identification and which contains, at a minimum, the person signature. A personal reference does not constitute an identification credential.

"Imprest basis" means the basis on which cashiers' cage and slot booth funds are replenished from time to time in exactly the value of the net of expenditures made from the funds and value received. A review is made by a higher authority of the propriety of the expenditures before the replenishment.

"Incompatible function" means a function, for accounting control purposes, that places any person or department, in a position to both perpetrate and conceal errors or irregularities in the normal course of his duties. Anyone recording transactions and having access to assets ordinarily is in a position to perpetrate errors or irregularities. Persons may have incompatible functions if such persons are members of departments which have supervisors not independent of each other.

"Jackpot" means any money, merchandise or thing of value to be paid to a patron as the result of a specific combination(s) of characters indicated on a slot machine.

"Jackpot Payout Receipt" is defined in N.J.A.C. 19:45-1.40.

"Jackpot Payout Slip" is defined in N.J.A.C. 19:45-1.40.

"Keno booth" is defined in N.J.A.C. 19:45-1.47.

"Keno drawer" is defined in N.J.A.C. 19:45-1.48.

"Keno drop" means the sum of the total value of currency, coin, gaming chips, coupons and slot tokens wagered on keno tickets.

"Keno payout" means the currency, coin or casino check paid to a player in exchange for a winning keno ticket.

"Keno request" is defined in N.J.A.C. 19:47-15.1.

"Keno ticket" is defined in N.J.A.C. 19:47-15.1.

"Keno win or loss" means the total value of currency, coin, gaming chips, coupons and slot tokens wagered by patrons at keno less the total value of currency and coin paid to patrons for winning keno wagers.

"Keno work station" is defined in N.J.A.C. 19:45-1.47.

"Master coin bank cashier" is defined in N.J.A.C. 19:45-1.15.

"Master Game Report (Stiff Sheet)" means a record of the computation of the win or loss or, for the game of poker, the poker revenue, for each gaming table, each game, and each shift.

"Match play coupon" means a coupon with a fixed, stated value that is issued, utilized and redeemed pursuant to N.J.A.C. 19:45-1.18 and 1.46, and the stated value of which, when presented by a patron with gaming chips which are equal to or greater in value to the stated value of the coupon, is included in the amount of the patron's wager in determining the payout on any winning bet at an authorized game.

"Opener" means the duplicate copy of the table inventory slip upon which each table inventory is recorded at the end of each shift and serves as the record of each table inventory at the beginning of the next succeeding shift.

"Outstanding patron check" means any Counter Check, Slot Counter Check or replacement check that is not due for deposit or presentation pursuant to N.J.A.C. 19:45-1.28 and has not in fact been deposited or presented for payment or redeemed by the drawer.

"Pari-mutuel window net" means the total value of credit vouchers issued and wagers placed on simulcast horse races at a pari-mutuel window less the total value of simulcast payouts at the same pari-mutuel window. Pari-mutuel window net shall be calculated by the totalisator.

"Patron cash deposit" means the total value of cash, cash equivalents, complimentary cash gifts, slot tokens, prize tokens, gaming chips or plaques deposited with a casino licensee by a patron for his or her subsequent use pursuant to N.J.A.C. 19:45-1.24.

"Patron check" means a Counter Check, a Slot Counter Check or a replacement check.

"Payout" is defined in N.J.A.C. 19:45-1.40, 1.40A, and 1.54.

"Poker revenue" means the total value of rake charged to patrons at all poker tables pursuant to N.J.A.C. 19:47-14.14. The poker revenue is determined by adding the value of cash, coupons, the amount recorded on the Closer, the totals of amounts recorded on the Credits and issuance copies of Counter Checks removed from a drop box, the total of the amounts recorded on documents that evidence the exchange of gaming chips or plaques as part of credit card or debit card chip transactions, and subtracting the amount on the Opener and the total of amounts recorded on Fills removed from a drop box.

"Progressive wager coupon" means a coupon that:

1. Is issued, utilized and redeemed pursuant to N.J.A.C. 19:45-1.18 and 1.46;
2. Has a fixed, stated value that is equal to that required for a table game progressive payout wager; and
3. Is redeemable only at specified table games offering progressive payout wagers pursuant to N.J.A.C. 19:45-1.39B.

"Propriety" means the quality of being proper; conforming to sections of this chapter.

"Rake" is defined in N.J.A.C. 19:47-14.1.

"Recognized credit card" means a credit or charge card that:

1. Is issued by or under an agreement with a company that, as a normal part of its business, supplies its customers, either directly or through a national credit card network, with credit or charge cards that can be used for and are routinely accepted in consumer transactions;
2. Qualifies as a credit card for purposes of Regulation Z issued by the Board of Governors of the Federal Reserve System (12 C.F.R. Part 226);

3. Expires on an expiration date that is imprinted on the card and is later than the date of the transaction for which the card is presented; and

4. Has a clearly visible registered credit card logo that is a permanent part of the card.

"Recognized debit card" means a debit card that:

1. Is issued by or under an agreement with a company that qualifies as a "depository institution" as defined in Section 19(b) of the Federal Reserve Act, 12 U.S.C. § 461(b), and that, as a normal part of its business, supplies its customers, either directly or through a registered debit card verification agency, with access to funds maintained for the cardholder in such depository institution by means of a debit card that is routinely accepted in consumer transactions or used to obtain cash;

2. Qualifies as an access device for purposes of Regulation E issued by the Board of Governors of the Federal Reserve System (12 C.F.R. Part 205); and

3. Has a clearly visible registered debit card logo that is a permanent part of the card.

"Redemption receipt" is defined in N.J.A.C. 19:45-1.26.

"Registered credit card logo" means a logo, permanently affixed on a recognized credit card, that a casino licensee, prior to accepting the card, has designated in its internal controls as the type of logo that must appear on any such card before the casino licensee will accept the card in a credit card cash or chip transaction and that is commonly seen on credit or charge cards that are routinely accepted in the United States, including, without limitation, the following:

1. American Express;
2. Carte Blanche;
3. Diners Club;
4. Discover;
5. MasterCard; or
6. Visa.

"Registered debit card logo" means a logo, permanently affixed on a recognized debit card, that a casino licensee, prior to accepting the card, has designated in its internal controls as the type of logo that must appear on any such card before the casino licensee will accept the card in a debit card cash or chip transaction and that is commonly seen on debit cards that are routinely accepted in the United States, including, without limitation, the following:

1. Money Access Card (MAC); or
2. New York Cash Exchange (NYCE).

"Registered debit card verification agency" means an organization that:

1. Verifies, upon request from a merchant, the validity and account sufficiency of a recognized debit card in the normal course of its business;

2. Is authorized to perform the verification for purposes of Regulation E issued by the Board of Governors of the Federal Reserve System (12 C.F.R. Part 205); and

3. A casino licensee has identified in its internal controls as a company that will be used to verify recognized debit cards that are presented in debit card cash or chip transactions.

“Registered electronic funds transfer company” means an organization that:

1. Verifies, upon request from a merchant, the validity and account sufficiency of a recognized credit card in the normal course of its business;

2. Is authorized to perform the verification for purposes of Regulation E issued by the Board of Governors of the Federal Reserve System (12 C.F.R. Part 205); and

3. A casino licensee has identified in its internal controls as a company that will be used to verify recognized credit cards that are presented in credit card cash or chip transactions.

“Replacement check” is defined in N.J.A.C. 19:45-1.26.

“Request for Fill” is defined in N.J.A.C. 19:45-1.22.

“Request for Credit” is defined in N.J.A.C. 19:45-1.23.

“Request for Jackpot Payout Slip” is defined in N.J.A.C. 19:45-1.40.

“Residual slot credit” means a slot machine credit, on a slot machine equipped with tokenization, in an amount which is less than the denomination of the token that the slot machine is designed to accept and pay out, and which cannot be totally and automatically paid from the slot machine for that reason.

“Returned check” is defined in N.J.A.C. 19:45-1.29.

“Security department member” means any person employed by a casino licensee or its agent to provide physical security in an establishment.

“Shift” means the regular, daily work period of a group of employees administering and supervising the operation of table games, slot machines, simulcast counter, keno booths, cashiers’ cage and satellite cages, working in relay with another such succeeding or preceding group of employees or specific times, as approved by the Commission, during the day that all drop boxes attached to gaming tables are removed, expeditiously transported to the count room, and replaced with empty ones.

“Signature” is defined in N.J.A.C. 19:45-1.45.

“Simulcast count sheet” is defined in N.J.A.C. 19:45-1.15A(b).

“Simulcast handle” means the total value of currency, coin, gaming chips, slot tokens and coupons wagered by patrons on a simulcast horse race, less the total value of canceled or refunded tickets.

“Slot booth” is defined in N.J.A.C. 19:45-1.34.

“Slot cashier” is defined in N.J.A.C. 19:45-1.35.

“Slot cash storage box” is defined in N.J.A.C. 19:45-1.16.

“Slot counter check” is defined in N.J.A.C. 19:45-1.25A.

“Slot drop box” is defined in N.J.A.C. 19:45-1.36.

“Slot drop bucket” is defined in N.J.A.C. 19:45-1.36.

“Slot machine drop” means the total value of coins, slot tokens, and foreign slot tokens in a slot drop bucket or a slot drop box, the total value of currency, gaming vouchers and coupons in a slot cash storage box, and the total value of electronic credits withdrawn from patron accounts pursuant to N.J.A.C. 19:45-1.37A, if applicable.

“Slot machine win” means the value determined by subtracting the hopper fills, other than initial fills of slot machine hoppers and hopper storage areas or any subsequent increases to those initial fills, cash payouts pursuant to N.J.A.C. 19:45-1.40, and gaming vouchers redeemed pursuant to N.J.A.C. 19:45-1.54 from the slot machine drop.

“Table game drop” means the sum of the total value of currency, coin, coupons other than match play coupons and 50 percent of the total value of match play coupons, the total amounts recorded on issuance copies of Counter Checks removed from a drop box, and the total of the amounts recorded on documents that evidence the exchange of gaming chips or plaques as part of credit or debit card chip transactions.

“Table game win or loss” means the value of gaming chips and plaques and cash won from patrons at gaming tables less the value of gaming chips, plaques and coins won by patrons at gaming tables other than poker tables and the value paid to patrons in cash or by casino check for progressive payout wagers in accordance with N.J.A.C. 19:45-1.39B and 1.52. The table game win or loss is determined by adding the value of cash, total value of coupons other than match play coupons and 50 percent of the total value of match play coupons, the amount recorded on the Closer, the totals of amounts recorded on the Credits and the issuance copies of Counter Checks removed from a drop box, the total of the amounts recorded on documents that evidence the exchange of gaming chips or plaques as part of credit or debit card chip transactions, and the total of the amounts recorded on Complimentary Vigorish Forms that document uncollected baccarat or minibaccarat vigorish, subtracting the amount recorded on the Opener and the total of amounts recorded on fills removed from a drop box, and making any adjustments required by the internal controls of the casino licensee to account for the value of any progressive payout wagers paid pursuant to N.J.A.C. 19:45-1.39B and 1.52.

"Tokenization" means the capacity of a slot machine to accept and pay out a slot token of a denomination that is greater in value than the denomination of a slot machine game contained within the slot machine, for example, a nickel slot machine game contained in a slot machine which only accepts and pays out \$1.00 tokens.

"Travel Disbursement Voucher" is defined in N.J.A.C. 19:45-1.9A.

"Unredeemed gaming voucher record" is defined in N.J.A.C. 19:45-1.54.

"Unsecured currency," "unsecured gaming voucher" and "unsecured coupon" are defined in N.J.A.C. 19:45-1.42.

"Vault cashier" is defined in N.J.A.C. 19:45-1.12.

"Verbalize" means to orally express something in words.

"Wire transfer" means a transfer of funds by means of the Federal Reserve Bank wire system in accordance with the requirements of 12 CFR 210.25 et seq. and the Commission's rules.

Amended by R.1981 d.437, effective November 16, 1981.  
See: 13 N.J.R. 534(b), 13 N.J.R. 848(b).

"Cash equivalent" and "identification credentials" added.  
Amended by R.1983 d.112, effective March 29, 1983.  
See: 15 N.J.R. 257(a), 15 N.J.R. 627(b).

Originally filed as an emergency adoption (R.1983 d.37) on January 27, 1983. Readopted as R.1983 d.112. Added "or items" to definition of "complimentary services." Deleted definition of junket.  
Amended by R.1984 d.623, effective January 21, 1985.  
See: 16 N.J.R. 2075(b), 17 N.J.R. 211(b).

Added the word "coupons" to the definition "changeperson".  
Amended by R.1985 d.41, effective February 19, 1985.  
See: 16 N.J.R. 3302(b), 17 N.J.R. 480(c).

"Cash equivalent" substantially amended.  
Amended by R.1986 d.77, effective April 7, 1986.  
See: 17 N.J.R. 2245(a), 18 N.J.R. 706(b).

Added definition "casino check".  
Amended by R.1987 d.302, effective July 20, 1987.  
See: 18 N.J.R. 2005(a), 19 N.J.R. 1321(a).

Definitions amended.  
Petition for Rulemaking: Slot machine bill changer system.  
See: 19 N.J.R. 1110(a).

Amended by R.1988 d.34, effective January 19, 1988.  
See: 19 N.J.R. 1890(a), 20 N.J.R. 205(a).

Deleted definition for "Affiliate".  
Amended by: R.1988 d.387, effective August 15, 1988.  
See: 20 N.J.R. 765(a), 20 N.J.R. 769(a), 20 N.J.R. 2090(a).  
Amended by R.1989 d.233, effective May 1, 1989.  
See: 20 N.J.R. 3012(a), 21 N.J.R. 1152(b).

Added definitions for "cage supervisor" and "wire transfer".  
Amended by R.1989 d.611, effective December 18, 1989.  
See: 21 N.J.R. 2953(a), 21 N.J.R. 3931(b).

Added "Travel Disbursement Voucher".  
Amended by R.1990 d.2, effective January 2, 1990.  
See: 21 N.J.R. 2954(a), 22 N.J.R. 63(a).

In "Casino check": stylistic changes, adding phrase "or for winnings ... payoffs."

In "Slot machine": deleted language regarding a special token to be exchanged for merchandise or thing of value.  
Amended by R.1991 d.152, effective March 18, 1991.  
See: 22 N.J.R. 3708(b), 23 N.J.R. 885(a).

Added "Automated coupon redemption machine" and "change machine".

Amended by R.1991 d.229, effective May 6, 1991.  
See: 22 N.J.R. 3205(a), 23 N.J.R. 1455(a).

Added definitions of "master coin bank cashier," "slot cashier" and "slot counter check."

Amended by R.1991 d.230, effective May 6, 1991.  
See: 22 N.J.R. 3325(a), 23 N.J.R. 1461(a).

Added definitions: "Asset number," "Location number" and "Manufacturer's serial number."

Amended by R.1991 d.301, effective June 17, 1991.  
See: 23 N.J.R. 191(a), 23 N.J.R. 1963(b).

Added definitions for "bank," "check," and "checking account" with N.J.A.C. references.

Amended by R.1991 d.381, effective August 5, 1991.  
See: 23 N.J.R. 1302(a), 23 N.J.R. 2323(a).

Added definition of "Chief executive officer".  
Amended by R.1992 d.233, effective June 1, 1992.  
See: 23 N.J.R. 3085(a), 24 N.J.R. 2078(a).

Added definition of "coin vault".  
Amended by R.1992 d.360, effective September 21, 1992.  
See: 24 N.J.R. 2137(a), 24 N.J.R. 3336(a).

Hopper storage area provisions added.  
Amended by R.1993 d.37, effective January 19, 1993.  
See: 24 N.J.R. 3695(a), 25 N.J.R. 348(b).

Simulcast provisions added.  
Amended by R.1993 d.75, effective February 16, 1993.  
See: 24 N.J.R. 2536(a), 24 N.J.R. 4243(a), 25 N.J.R. 717(a).

Added definition of "coupon"; amended definition of "Table game drop".

Administrative correction to definition of "slot counter check".  
See: 25 N.J.R. 1519(b).

Amended by R.1993 d.144, effective April 5, 1993.  
See: 24 N.J.R. 2692(b), 25 N.J.R. 1520(a).

Added definition of complimentary distribution program.  
Amended by R.1993 d.318, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).  
Amended by R.1993 d.491, effective October 4, 1993.  
See: 25 N.J.R. 2227(b), 25 N.J.R. 4615(a).

Amended by R.1993 d.492, effective October 4, 1993.  
See: 25 N.J.R. 3107(b), 25 N.J.R. 4618(a).

Amended by R.1994 d.31, effective January 18, 1994.  
See: 25 N.J.R. 4866(a), 26 N.J.R. 486(a).

Amended by R.1994 d.33, effective January 18, 1994 (operative February 22, 1994).

See: 25 N.J.R. 4737(a), 26 N.J.R. 489(a).  
Amended by R.1994 d.69, effective February 7, 1994.  
See: 25 N.J.R. 4471(a), 26 N.J.R. 829(a).

Amended by R.1994 d.137, effective March 21, 1994.  
See: 25 N.J.R. 5902(a), 26 N.J.R. 1373(b).

Amended by R.1994 d.141, effective March 21, 1994.  
See: 25 N.J.R. 5906(a), 26 N.J.R. 1380(a).

Amended by R.1994 d.265, effective June 6, 1994.  
See: 25 N.J.R. 5893(a), 26 N.J.R. 2463(a).

Amended by R.1994 d.471, effective September 19, 1994.  
See: 26 N.J.R. 2212(a), 26 N.J.R. 3891(c).

Amended by R.1994 d.504, effective October 3, 1994.  
See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Administrative Correction.  
See: 27 N.J.R. 382(a).

Amended by R.1995 d.40, effective January 17, 1995.  
See: 26 N.J.R. 3825(a), 27 N.J.R. 382(b).

Amended by R.1995 d.285, effective June 5, 1995.  
See: 26 N.J.R. 2218(a), 27 N.J.R. 2254(a).

Amended by R.1995 d.430, effective August 7, 1995.  
See: 27 N.J.R. 1767(b), 27 N.J.R. 2967(a).

Amended definition of "Table game win or loss".  
Amended by R.1995 d.466, effective August 21, 1995.  
See: 27 N.J.R. 2113(a), 27 N.J.R. 3219(a).

Added definition of "Annuity jackpot trust check".  
Amended by R.1996 d.31, effective January 16, 1996.  
See: 27 N.J.R. 3921(a), 28 N.J.R. 281(a).

Amended definitions of "Table game drop" and "Table game win or loss".

Amended by R.1996 d.314, effective July 15, 1996.

See: 28 N.J.R. 1612(a), 28 N.J.R. 3622(a).  
 Amended by R.1996 d.350, effective August 5, 1996.  
 See: 28 N.J.R. 2348(a), 28 N.J.R. 3816(a).  
 Amended by R.1996 d.439, effective September 16, 1996.  
 See: 28 N.J.R. 2809(a), 28 N.J.R. 4236(a).  
 Amended by R.1996 d.486, effective October 21, 1996.  
 See: 27 N.J.R. 4992(a), 28 N.J.R. 4601(a).  
 Amended by R.1996 d.562, effective December 2, 1996.  
 See: 28 N.J.R. 3900(a), 28 N.J.R. 5082(a).  
 Amended by R.1997 d.130, effective March 17, 1997.  
 See: 28 N.J.R. 2807(a), 29 N.J.R. 918(a).  
 Added "Vault cashier".  
 Amended by R.1997 d.131, effective March 17, 1997.  
 See: 28 N.J.R. 4572(a), 29 N.J.R. 919(a).  
 Added "Redemption receipt".  
 Amended by R.1997 d.132, effective March 17, 1997.  
 See: 28 N.J.R. 5160(a), 29 N.J.R. 923(a).  
 Deleted "Gaming chips and plaques".  
 Amended by R.1997 d.423, effective October 6, 1997.  
 See: 28 N.J.R. 4181(b), 29 N.J.R. 4304(b).  
 Amended "Match play coupon".  
 Amended by R.1997 d.489, effective November 17, 1997.  
 See: 29 N.J.R. 1289(a), 29 N.J.R. 4862(b).  
 Amended "Slot machine win"; and added "Hopper inventory level".  
 Amended by R.1998 d.18, effective January 5, 1998.  
 See: 29 N.J.R. 3432(b), 30 N.J.R. 112(b).  
 Amended "Cage supervisor" and "Casino supervisor".  
 Amended by R.1998 d.267, effective June 1, 1998.  
 See: 30 N.J.R. 807(a), 30 N.J.R. 2076(a).  
 In "Identification credential", inserted "document generally accepted in business as a" following "other".  
 Amended by R.1998 d.369, effective July 20, 1998.  
 See: 30 N.J.R. 298(a), 30 N.J.R. 2637(a).  
 Inserted "Authorized instrument" and "Outstanding patron check".  
 Amended by R.1999 d.43, effective February 1, 1999.  
 See: 30 N.J.R. 3173(a), 31 N.J.R. 455(a).  
 Inserted "Complimentary Vigorish Form"; and in "Table game win or loss", inserted "and the total of the amounts recorded on Complimentary Vigorish Forms that document uncollected baccarat or mini-baccarat vigorish," following "debit card chip transactions," in the second sentence.  
 Amended by R.2000 d.333, effective August 21, 2000.  
 See: 32 N.J.R. 1918(a), 32 N.J.R. 3076(a).  
 In "Cash equivalent", added reference to holding companies of casino licensees in 1i.  
 Amended by R.2001 d.451, effective December 3, 2001.  
 See: 33 N.J.R. 772(a), 33 N.J.R. 4151(b).  
 Deleted "Theoretical slot machine payout percentage".  
 Amended by R.2002 d.282, effective September 3, 2002.  
 See: 34 N.J.R. 655(a), 34 N.J.R. 3128(a).  
 Added "Electronic fund transfer".  
 Amended by R.2003 d.4, effective January 6, 2003.  
 See: 34 N.J.R. 2012(a), 35 N.J.R. 259(a).  
 Rewrote the section.  
 Amended by R.2003 d.161, effective April 21, 2003.  
 See: 35 N.J.R. 88(c), 35 N.J.R. 1689(b).  
 Added "Denomination", "Residual slot credit" and "Tokenization".  
 Petition for Rulemaking.  
 See: 35 N.J.R. 5171(b).

### 19:45-1.1A Gaming day

(a) The "gaming day" for a casino licensee on a calendar day which has not been approved for extended hours of operation pursuant to N.J.S.A. 5:12-97(a) shall commence at 10:00 A.M. or the actual time when the casino opens to the public, whichever is later, and shall terminate:

1. At 4:00 A.M. on the next calendar day, if the next calendar day is a weekday which is not a holiday;

2. At 6:00 A.M. on the next calendar day, if the next calendar day is a Saturday, Sunday or State or Federal holiday;

3. In accordance with (b) below, if the next calendar day has been approved by the Commission for extended hours of casino operation pursuant to N.J.S.A. 5:12-97(a); or

4. When the casino actually closes if such time is earlier than the time specified in (a)1 through 3 above.

(b) The "gaming day" for a casino licensee on a calendar day which has been approved for extended hours of operation pursuant to N.J.S.A. 5:12-97(a) shall commence and terminate, and the end of the gaming day for the previous calendar day shall terminate, at those times set forth in the approved system of internal procedures and administrative and accounting controls of each casino licensee. Each casino licensee may establish a gaming day for slot machines which is different from its gaming day for table games and different from its gaming day for the game of keno; provided, however, that no gaming day shall be longer than 24 hours.

New Rule, R.1992 d.110, effective March 2, 1992.

See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

Amended by R.1995 d.285, effective June 5, 1995.

See: 26 N.J.R. 2218(a), 27 N.J.R. 2254(a).

### 19:45-1.2 Accounting records

(a) Each casino licensee shall maintain complete, accurate, and legible records of all transactions pertaining to the revenues and costs for each establishment.

(b) General accounting records shall be maintained on a double entry system of accounting with transactions recorded on the accrual basis. Detailed, supporting, subsidiary records sufficient to meet the requirements of (c) below shall also be maintained in accordance with the requirements of this chapter.

1. The Commission shall periodically prescribe a uniform chart of accounts and accounting classification in order to insure consistency, comparability, and effective disclosure of financial information.

i. The chart of accounts shall provide the classifications necessary to prepare the standard financial statements required by N.J.A.C. 19:45-1.6.

ii. The prescribed chart of accounts shall be the minimum level of detail to be maintained for each accounting classification by the licensee.

iii. The licensee shall not use other than the prescribed chart of accounts but may, with the permission of the Commission, expand the level of detail for some or all accounting classifications and/or alter the account numbering system. In such instances, the licensee shall provide to the Commission, upon request, a cross-reference from the licensee's to the prescribed chart of accounts.

(c) The detailed, supporting, and subsidiary records shall include, but not necessarily be limited to:

1. Records of all patron checks initially accepted by the licensee, deposited by the licensee, returned to the licensee as "uncollected", and ultimately written-off as uncollectible.

2. Statistical game records to reflect drop and win amounts or, for the game of poker, the poker revenue, by table for each table game, and by keno work station number or keno writer for the game of keno, by each shift.

3. Records supporting the accumulation of the costs and number of persons, by category of service, for regulated complimentary services.

4. Records of all investments, advances, loans and receivable balances, other than patron checks, due to the establishment.

5. Records related to investments in property and equipment. The records shall identify the investments made under section 144 of the Casino Control Act as an alternative to the additional two percent tax on gross revenues. Such investments must be approved by the Commission as to their eligibility.

ii. For Hopper Fills witnessed and verified by a second casino employee in accordance with (b)9 above:

(1) The original shall be signed by the slot cashier, master coin bank cashier or general cashier upon preparation of the Hopper Fill and prior to the separation of the original and duplicate copy, and by the slot attendant, slot mechanic or slot supervisor transporting the coins, slot tokens or prize tokens to the slot machine upon receipt from the cashier of the coins or tokens to be transported, but after the separation of the original and duplicate copy; and

(2) The duplicate shall be signed by the slot cashier, master coin bank cashier or general cashier upon preparation of the Hopper Fill in accordance with (b)11ii(1) above, by the slot attendant, slot mechanic or slot supervisor after completing the fill procedures required in (b)9 above in the presence of the second casino employee, and by the casino employee verifying the fill after witnessing the completion of the fill procedures required in (b)9 above.

12. Upon meeting the signature requirements as described in (b)11 above, the slot cashier, master coin bank cashier or general cashier shall maintain and control the original Hopper Fill and the following employee shall maintain and control the duplicate copy and, as soon as is reasonably possible, deposit it in a secure, locked box controlled by the casino accounting department at the security podium or other location approved by the Commission:

i. For Hopper Fills witnessed and verified in accordance with (b)8 above, the casino security department member who witnessed and verified the fill procedures; and

ii. For Hopper Fills witnessed and verified in accordance with (b)9 above either:

(1) The casino employee who witnessed and verified the fill procedures; or

(2) The slot attendant, slot mechanic or slot supervisor who deposited the coin or tokens in the slot machine;

iii. A casino licensee shall state in its internal controls whether the duplicate copy of the Hopper Fill will be deposited pursuant to (b)12i or ii above, and if it will be deposited pursuant to (b)12ii, the casino employee who witnesses and verifies the fill procedures shall make an entry on the Machine Entry Authorization Log that shall include, at a minimum, the date, time, Hopper Fill serial number and his or her signature.

13. At the end of each gaming day, at a minimum, the original and duplicate Hopper Fill Slip shall be forwarded as follows:

i. The original Hopper Fill Slip shall be forwarded, in exchange for coin, currency or credit, to the master

coin bank if prepared by a slot cashier or to the main bank if prepared by a general cashier. All original Hopper Fill Slips received or prepared by the master coin bank or received by the main bank shall then be forwarded to the accounting department, which, as reasonably practicable after receipt, shall confirm that the information on the original Hopper Fill agrees with the information on the triplicate or in stored data.

ii. The duplicate Hopper Fill Slip shall be forwarded directly to the accounting department, which, as reasonably practicable after receipt, shall record the information from the Hopper Fill Slip on the Slot Win Sheet, and shall confirm that the information recorded on the Hopper Fill Slip agrees with the meter readings recorded on the Slot Meter Sheet and with the information on the triplicates or in stored data.

14. Notwithstanding any other provision of this section, a casino licensee may use one Hopper Fill Slip to document fills to more than one hopper storage area or to a hopper storage area that supplies more than one slot machine, if:

i. All of the fills are for the same denomination of slot machine and are accomplished at the same time;

ii. The Hopper Fill Slip contains:

(1) The amount to be distributed to each hopper storage area or, if applicable, each compartment in a hopper storage area that supplies more than one slot machine;

(2) Spaces for slot and casino security department personnel to initial after each individual fill; and

(3) The total amount of all hopper fills that are documented by the Hopper Fill Slip; and

iii. The Hopper Fill Slip complies in all other respects with the requirements of this section.

(c) Whenever a slot machine's hopper requires coin, slot tokens or prize tokens, a slot attendant or mechanic, after confirming that its corresponding hopper storage area contains the necessary coin, slot tokens or prize tokens to replenish the hopper to be filled, may, in the presence of a member of the security department, transfer the necessary coin, slot tokens or prize tokens from that slot machine's hopper storage area directly to the appropriate hopper of the corresponding slot machine. The security department member shall observe the deposit of the coins, slot tokens or prize tokens in the appropriate slot machine hopper and the closing and locking of the slot machine and its corresponding hopper storage area by the slot mechanic or attendant.

(d) After transferring the coins, slot tokens or prize tokens to the slot machine's appropriate hopper from a corresponding storage area pursuant to (c) above or upon completing a fill pursuant to (b) above of a slot machine's hopper, the slot attendant or mechanic shall make the

entries required on the slot machine's log, which, at a minimum and in addition to the entries required in N.J.A.C. 19:45-1.36(j), shall include the following:

1. The date and time of the transfer;
2. The type of hopper in the slot machine to which the coins, slot tokens or prize tokens were transferred;
3. The separate amounts of coins, slot tokens or prize tokens that were placed in that hopper; and
4. The name and license number of the slot attendant or slot mechanic who made the transfer or fill.

(e) Hopper storage areas shall be filled by using Hopper Fill Slips, in accordance with the procedures in (b) above.

(f) Each casino licensee shall submit and have approved internal controls for detecting and removing prize tokens from the all-purpose hoppers of its slot machines. Each casino licensee so removing a prize token shall count it, for purposes of calculating its gross revenue pursuant to N.J.S.A. 5:12-24, as cash received from gaming operations for the face amount of the prize token.

Amended by R.1981 d.437, effective November 16, 1981.  
See: 13 N.J.R. 534(b), 13 N.J.R. 848(b).

(e)2: deleted "time of distribution" and substituted "shift during which coins are distributed" therefor. (f) added. Renumbered (f) as (g). (h) added. Renumbered (g)-(i) as (i)-(k) without change in text.  
Amended by R.1989 d.34, effective January 17, 1989.  
See: 20 N.J.R. 2050(b), 21 N.J.R. 175(b).

Added text in (b) "Notwithstanding the above ...".  
Amended by R.1991 d.230, effective May 6, 1991.  
See: 22 N.J.R. 3325(a), 23 N.J.R. 1461(a).

In (e)1: added "asset" to number.  
Amended by R.1992 d.110, effective March 2, 1992.  
See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

In (k): stylistic revisions.  
Amended by R.1992 d.255, effective June 15, 1992.  
See: 23 N.J.R. 2921(a), 24 N.J.R. 2297(a).

Stylistic revisions throughout. In (a): revised to read that Hopper Fill Slips "shall be prepared, in accordance with procedures approved by the Commission." In (b): added text to specify that the slot booth cashier is the preparer of the Hopper Fill Slips. Added new (e)7. In (j), deleted reference to "cage" cashier maintaining and controlling the original.

Amended by R.1992 d.361, effective September 21, 1992.  
See: 24 N.J.R. 2137(a), 24 N.J.R. 3336(a).

Revised to meet statutory changes regarding records retention, storage and destruction. Eliminates current petition process for records destruction and off-site record generation or storage. Revised section. Administrative correction to (c).

See: 25 N.J.R. 1230(a).  
Amended by R.1993 d.631, effective December 6, 1993.

See: 25 N.J.R. 4474(a), 25 N.J.R. 5522(a).  
Administrative Correction.

See: 26 N.J.R. 1538(c).

Amended by R.1994 d.504, effective October 3, 1994.  
See: 26 N.J.R. 2872(a), 26 N.J.R. 3253(a), 26 N.J.R. 4089(a).

Amended by R.1995 d.351, effective July 3, 1995.

See: 27 N.J.R. 1172(a), 27 N.J.R. 2597(a).

Extended the section to general cashiers and master coin bank cashiers; substituted "preparer" for "slot cashier" throughout; and rewrote (b)11i.

Amended by R.1996 d.561, effective December 2, 1996.

See: 28 N.J.R. 4183(a), 28 N.J.R. 5081(a).

Amended by R.1997 d.489, effective November 17, 1997.

See: 29 N.J.R. 1289(a), 29 N.J.R. 4862(b).

Added (b)12.

Amended by R.1999 d.223, effective July 19, 1999.

See: 31 N.J.R. 934(a), 31 N.J.R. 1946(a).

Rewrote former (c) as (c) and (d); and recodified former (d) and (e) as (e) and (f).

Petition for Rulemaking.

See: 33 N.J.R. 3223(a), 33 N.J.R. 3696(b).

Amended by R.2001 d.404, effective November 5, 2001.

See: 33 N.J.R. 2636(a), 33 N.J.R. 3765(a).

Rewrote the section.

Amended by R.2002 d.60, effective March 4, 2002.

See: 33 N.J.R. 2402(b), 34 N.J.R. 1020(b).

In (b), rewrote 5; rewrote (c) and (d).

Amended by R.2003 d.161, effective April 21, 2003.

See: 35 N.J.R. 88(a), 35 N.J.R. 1689(b).

In (b)5i, added "and denomination" following "asset number"; in (b)14i, added "of slot machine" following "same denomination".

#### **19:45-1.41A Procedures governing the removal of coin, slot tokens and slugs from a slot machine hopper**

(a) Except as provided in N.J.A.C. 19:45-1.38(d), and (b) through (d) below, no coin, slot tokens, or slugs shall be removed from a slot machine hopper.

(b) If a slot machine malfunctions during a payout and the slot machine cannot be repaired in a timely manner, coin and slot tokens may be removed from a slot machine's hopper in order to complete the slot machine paid jackpot. The coin or slot tokens shall be removed from the slot machine hopper by a slot attendant, slot mechanic or supervisor thereof. The removal of the coin or slot tokens shall be documented on the Machine Entry Authorization Log pursuant to N.J.A.C. 19:45-1.36(j). Nothing in this section shall preclude a casino licensee from preparing a Jackpot Payout Slip for the amount of coin or slot token owed the patron provided that the payout is completed in accordance with N.J.A.C. 19:45-1.40 and a notation is made on the Jackpot Payout Slip indicating the reason for the slip.

(c) If coin or slot tokens are inserted by a patron and are neither registered nor returned to the patron by the slot machine, a member of the slot department in accordance with (b) above may remove the coin or slot tokens from the slot machine hopper and return them to the patron. The removal of the coin or slot tokens shall be documented on the Machine Entry Authorization Log pursuant to N.J.A.C. 19:45-1.36(j). Under no circumstances shall a casino licensee remove more coin or slot tokens than the maximum number of coin or slot tokens which can be wagered on one handle pull of the slot machine.

(d) Whenever slugs are found in a slot machine's hopper the following procedures and requirements shall be followed:

1. A slot attendant, slot mechanic or supervisor thereof shall immediately remove the slugs from the slot machine hopper and place the slugs into an envelope or container. The individual who found the slugs shall record the asset number and the denomination of the slot machine, the quantity of slugs found, the date the slugs were found, and his or her signature on the Machine Entry Authorization Log pursuant to N.J.A.C. 19:45-1.36(j). The envelope or container may be maintained inside the slot machine until the number of slugs in the envelope or container reaches nine. When the number of slugs in the envelope or container reaches nine or at such other times as may be necessary, the slot attendant, slot mechanic or slot supervisor shall complete a three-part Slug Report which contains, at a minimum, the following:

- i. The date and time;
- ii. The asset number of the slot machine from which the slugs were removed;
- iii. The denomination of the slot machine;
- iv. The denomination and quantity of slugs;
- v. A brief description of the slugs; and
- vi. The signature of the slot attendant, slot mechanic or slot department supervisor completing the Slug Report.

2. Upon completion of the Slug Report required by (d)1 above, the slot attendant, slot mechanic or slot department supervisor shall remove the envelope or container and transport it with the Slug Report to the Master Coin Bank or other location as approved by the Commission. The individual accepting receipt of the slugs shall sign all three parts of the Slug Report. The original Slug Report shall be delivered to the Commission and the triplicate shall be delivered to the Division's in-house office by the end of each gaming day. The duplicate Slug Report shall remain with the slugs until their destruction.

3. If more than nine slugs are found at any one time in a slot machine's hopper, the slot department member shall place the slugs into the envelope or container and immediately complete the Slug Report required by (d)1 above. The slugs shall be immediately transported in accordance with (d)2 above. The slot department member shall inspect the slot machine and coin mechanism to determine if there is a malfunction. The results of this inspection shall be documented on the Machine Entry Authorization Log pursuant to N.J.A.C. 19:45-1.36(j).

4. All slugs shall be destroyed in accordance with procedures submitted to and approved by the Commission which procedures shall include a written notification to the Division as to the date, time and location of destruction.

New Rule, R.1994 d.423, effective August 15, 1994.

See: 26 N.J.R. 1620(a), 26 N.J.R. 3465(c).

Amended by R.1994 d.504, effective October 3, 1994.

See: 26 N.J.R. 4089(a).

Amended by R.1996 d.417, effective September 3, 1996.

See: 28 N.J.R. 1498(a), 28 N.J.R. 4111(b).

Amended by R.1997 d.459, effective November 3, 1997.

See: 29 N.J.R. 858(b), 29 N.J.R. 4715(a).

In (b), and (d)1, deleted all references to slot machine denominations less than \$25.00.

#### Cross References

Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vaults, see N.J.A.C. 19:45-1.15.

#### 19:45-1.42 Removal of slot drop buckets, slot drop boxes and slot cash storage boxes; unsecured currency; meter readings

(a) For each slot machine and attached bill changer on the gaming floor, the slot drop bucket, slot drop box and slot cash storage box shall be removed at least once a week on specified days and at times designated by the casino licensee on a schedule which shall be filed with the Commission and the Division. In the case of slot cash storage boxes, the schedule shall include the total number of slot cash storage boxes to be removed on a particular day in total and by zone. No slot drop bucket, slot drop box or slot cash storage box shall be emptied or removed from its compartment at other than the times specified on such schedule except with the express approval of the Commission. Prior to the start of the scheduled slot cash storage box collection process, a casino key employee who shall be referred to

herein as a drop team supervisor shall perform a physical count of the slot cash storage boxes removed from storage to replace those boxes scheduled to be collected. Such count shall include emergency slot cash storage boxes and be documented in the presence of a Commission inspector on at least a two-part form. Any discrepancy between the number of slot cash storage boxes physically counted and the number indicated on the collection schedule shall be explained in writing to a Commission inspector. Prior to emptying or removing any slot drop bucket, slot drop box or slot cash storage box, a casino licensee shall notify the Commission and the surveillance department of the transportation route that will be utilized.

1. Notwithstanding (a) above, a casino licensee may submit a written application to the Commission at least 48 hours prior to a scheduled time for removal requesting an extension of time for removal of some or all of its slot drop buckets or slot drop boxes. The application shall specify the length of the extension sought, the reason therefor, and identify the particular slot machines included in such request (by slot zone and/or slot machine denomination). The Commission shall, if it determines that expected business conditions during the requested extension would neither compromise the removal process nor otherwise adversely affect the operation of the casino licensee's slot machines, extend the time to complete the removal of the affected slot drop buckets and slot drop boxes up to seven days. Upon expiration of the extension, the casino licensee shall resume its regular schedule as filed with the Commission and the Division. Whenever an extension does not encompass all slot drop buckets or slot drop boxes scheduled to be removed, the casino licensee shall ensure, through internal control procedures approved by the Commission, that the casino security department knows which slot drop buckets and slot drop boxes are to be removed and the count room supervisor knows which slot drop buckets and slot drop boxes contents should be counted.

2. All slot drop boxes which are not attached to a slot machine or temporarily stored in the base of a slot machine pursuant to (c)2ii below, including emergency slot drop boxes which are not actively in use, shall be stored in the count room or other secure area outside the count room approved by the Commission, in an enclosed storage cabinet or trolley and secured in such cabinet or trolley by a separately keyed, double locking system. The key to one lock shall be maintained and controlled by the security department and the key to the second lock shall be maintained and controlled by the Commission.

(b) Slot drop buckets, slot drop boxes and slot cash storage boxes shall be removed from their compartments in a slot machine or bill changer, in the presence of a Commission inspector, by at least three employees, two of whom shall be members of the casino security department, and one of whom shall be a member of the casino accounting department or an independent slot machine cage department established pursuant to N.J.A.C. 19:45-1.11(b)9.

(c) Procedures and requirements for removing slot drop buckets, slot drop boxes and slot cash storage boxes from the casino shall be as follows:

1. The slot drop bucket, slot drop box or slot cash storage box shall be removed from its compartment and an empty slot drop bucket, slot drop box, or slot cash storage box shall be placed into the compartment, and if applicable, a unique identification number shall be assigned and recorded for the slot cash storage box, either upon its insertion or removal, after which the compartment shall be closed and locked;

2. All slot drop buckets, slot drop boxes and slot cash storage boxes removed from compartments shall be transported directly to, and secured in the count room by, at a minimum, a Commission inspector, a casino security department member and a member of the casino accounting department or an independent slot machine cage department, for the counting of their contents; provided, however, that:

i. Prior to their placement in the soft count room, a drop team supervisor, in the presence of a Commission inspector, shall count the total number of slot cash storage boxes collected and verify that the number of boxes collected agrees with the number indicated on the removal schedule and sent for replacement pursuant to (a) above. Any discrepancies shall be immediately reported to the security and surveillance departments and explained in writing to a Commission inspector. Procedures for the immediate investigation of unresolved discrepancies must be approved by the Commission;

ii. A slot cash storage box removed from a bill changer in order to service the bill changer may be temporarily stored in the corresponding double-locked base of the slot machine (the compartment of the slot machine containing the slot drop bucket or slot drop box) attached to the bill changer, and shall be replaced and relocked in the bill changer when the repairs are completed. If the repairs cannot be completed and the slot cash storage box cannot be replaced in the bill changer by the end of the repair person's shift, or if the bill changer must be removed from the casino floor, the slot cash storage box shall be removed from the locked slot compartment and transported to the count room in accordance with N.J.A.C. 19:45-1.38; and

iii. A full or inoperable slot drop box shall be replaced with an empty emergency slot drop box, and may be stored in its corresponding double-locked slot machine base until no later than the next scheduled slot drop box pickup;

3. Notwithstanding any other provision of this section or this chapter to the contrary, a casino licensee may, in lieu of transporting all slot drop buckets and slot drop boxes directly to the count room prior to the start of the count, utilize either or both of the following alternative procedures:

i. A casino licensee may create a secure staging area outside of the count room where slot drop buckets and slot drop boxes may be temporarily stored for a maximum of one hour before being transferred to the count room; provided, however, that the location of the staging area and the security measures used by the casino licensee shall be approved by the Commission, which security measures shall require, at a minimum, that the staging area be videotaped by the surveillance department and guarded by at least one casino security department representative whenever slot drop buckets or slot drop boxes are temporarily stored in the area; or

ii. A casino licensee may, prior to collecting and transporting all slot drop buckets and slot drop boxes on the casino floor to the count room or a secure staging area, begin to count, in accordance with the provisions of N.J.A.C. 19:45-1.43, the contents of slot drop buckets and slot drop boxes that have been collected and transported from a particular portion of the casino floor, provided that the casino licensee shall thereafter continue to collect and transfer to the count room, during the counting process, the slot drop buckets and slot drop boxes from the remaining portions of the casino floor until all slot drop buckets and slot drop boxes have been collected and counted; and

4. Except for members of the casino accounting department or independent slot machine cage department participating in the emergency removal of a slot cash storage box or slot drop box, casino security department employees and representatives of the Commission and Division, all persons participating in the removal of slot drop buckets, slot drop boxes and slot cash storage boxes shall wear as outer garments only a full-length, one-piece pocketless garment with openings only for the hands, feet and neck.

(d) In addition to complying with the procedures included in (b) and (c) above, a casino licensee shall submit to the Commission for approval its procedures detailing how the slot drop bucket, slot drop box and slot cash storage box for each slot machine and attached bill changer on the gaming floor will be emptied or removed from its compartment when the casino is open to the public for 24 hours. Such submission shall include at least the following:

1. How patrons will be notified that a slot machine will be closed for emptying or removing slot drop buckets, slot drop boxes or slot cash storage boxes;
2. How patrons will be removed from slot aisles;
3. How the area will be secured while the slot drop buckets, slot drop boxes or slot cash storage boxes are emptied or removed; and
4. How the compartments in which the full slot drop buckets, slot drop boxes or slot cash storage boxes are transported, will be secured while they are in the casino.

(e) Whenever currency, a gaming voucher, or a coupon is found inside a bill changer but outside the slot cash storage box ("unsecured currency," "unsecured gaming voucher" or "unsecured coupon"), a slot department representative or casino accounting department representative shall complete a form which includes the asset number or, pursuant to N.J.A.C. 19:45-1.16(b), other unique identification number of the slot cash storage box in the bill changer in which the unsecured currency, unsecured gaming voucher, or unsecured coupon was found, the date the unsecured currency, unsecured gaming voucher, or unsecured coupon was found, and the total value of the unsecured currency, unsecured gaming voucher, or unsecured coupon. The slot department representative or casino accounting department representative and a member of the casino security department shall then sign the form as evidence of the total value being transported; place the form and the unsecured currency, unsecured gaming voucher, or unsecured coupon into an envelope or container, unless the form is printed on the front of the envelope in which the currency, gaming voucher, or coupon is being placed; and transport the envelope or container directly to the cashiers' cage.

(f) Upon receipt of the envelope or container from the slot department representative or casino accounting department representative, a main bank cashier or cage supervisor shall immediately prepare an Unsecured Bill Changer Currency/Coupon/Voucher Report. If the unsecured currency, unsecured gaming voucher, or unsecured coupon was not transported by a slot supervisor or casino accounting supervisor, the Unsecured Bill Changer Currency/Coupon/Voucher Report must be prepared by a cage supervisor pursuant to (j) below.

(g) Unsecured Bill Changer Currency/Coupon/Voucher Reports shall be serially prenumbered forms. Each series of Unsecured Bill Changer Currency/Coupon/Voucher Reports shall be used in sequential order and shall be accounted for by employees independent of the cashiers' cage and slot department. All original and duplicate void Unsecured Bill Changer Currency/Coupon/Voucher Reports shall be marked "VOID" and shall require the signature of the preparer. All copies of void Unsecured Bill Changer Currency/Coupon/Voucher Reports shall be forwarded to the accounting department at the end of the gaming day.

(h) For establishments in which Unsecured Bill Changer Currency/ Coupon/Voucher Reports are manually prepared, the following procedures and requirements shall be observed:

1. Each series of Unsecured Bill Changer Currency/Coupon/Voucher Reports shall be a three-part form, at a minimum, and shall be inserted into a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser; and

2. Access to the triplicates shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of Unsecured Bill Changer Currency/Coupon/Voucher Reports, placing Unsecured Bill Changer Currency/Coupon/Voucher Reports in the dispensers, and removing from the dispensers the triplicates remaining therein.

(i) For establishments in which Unsecured Bill Changer Currency/Coupon/Voucher Reports are computer prepared, each series of Unsecured Bill Changer Currency/Coupon/Voucher Reports shall be a two-part form, at a minimum, and shall be generated by a computer system that will: simultaneously print an original and duplicate and store, in machine-readable form, all information printed on the original and duplicate; and discharge the original and duplicate. The stored data shall not be susceptible to change or removal by any personnel after preparation of the Unsecured Bill Changer Currency/Coupon/Voucher Report.

(j) On the original, duplicate and triplicate or, if applicable, in stored data, the main bank cashier or cage supervisor shall record, at a minimum, the following information:

1. The date and time of preparation;
2. The asset number or, pursuant to N.J.A.C. 19:45-1.16(b), other unique identification number of the slot cash storage box in the bill changer from which the unsecured currency, unsecured gaming voucher, or unsecured coupon was removed;
3. The denomination(s) of unsecured currency;
4. The total value of the unsecured currency;
5. The denomination(s) of unsecured coupons;
6. The total value of the unsecured coupons;
7. The serial number and value of each unsecured gaming voucher;
8. The total value of the unsecured gaming vouchers; and
9. The signature or, if computer prepared, identification code of the preparer.

(k) The original and duplicate copies of the Unsecured Bill Changer Currency/Coupon/Voucher Report shall be presented to the slot department representative or casino accounting department representative and the casino security representative for signature.

1. Upon meeting the signature requirements, the main bank cashier or cage supervisor shall transport the unsecured currency, unsecured gaming vouchers, and unsecured coupons along with the original and duplicate copies of the Unsecured Bill Changer Currency/Coupon/Voucher Report to the main bank.

i. If the Unsecured Bill Changer Currency/Coupon/Voucher Report was prepared by a cage supervisor, the main bank cashier shall:

(1) Sign the original and duplicate copies of the Unsecured Bill Changer Currency/Coupon/Voucher Report;

(2) Retain the original Unsecured Bill Changer Currency/Coupon/Voucher Report and the unsecured currency, unsecured gaming vouchers, and unsecured coupons; and

(3) Return the duplicate Unsecured Bill Changer Currency/Coupon/Voucher Report to the cage supervisor who shall attach the form referenced in (e) above to the duplicate and expeditiously deposit the duplicate with the attached form into the locked accounting box located in the cashiers' cage.

ii. If the Unsecured Bill Changer Currency/Coupon/Voucher Report was prepared by the main bank cashier, the main bank cashier shall:

(1) Retain the original Unsecured Bill Changer Currency/Coupon/Voucher Report and the unsecured currency, unsecured gaming vouchers, and unsecured coupons;

(2) Attach the form referenced in (e) above to the duplicate Unsecured Bill Changer Currency/Coupon/Voucher Report; and

(3) Return the duplicate Unsecured Bill Changer Currency/Coupon/Voucher Report and attached form to the casino security representative who shall expeditiously deposit the duplicate with the attached form into a locked accounting box maintained in a location approved by the Commission.

2. The main bank cashier shall then either:

i. Add the value of the unsecured currency, unsecured gaming vouchers, and unsecured coupons to the main bank's accountability and retain the original of the Unsecured Bill Changer Currency/Coupon/Voucher Report until the end of the gaming day; or

ii. Maintain the unsecured currency, the unsecured gaming vouchers, the unsecured coupons, and the original Unsecured Bill Changer Currency/Coupon/Voucher Report until collected by a count room supervisor and immediately transported to the count room where:

(1) The currency, gaming vouchers, and coupons shall be counted with the contents removed from the corresponding slot cash storage box and recorded on the Slot Cash Storage Box Report; and

(2) The original Unsecured Bill Changer Currency/Coupon/Voucher Report shall be forwarded to the accounting department in accordance with N.J.A.C. 19:45-1.33(i).

(l) At the end of the gaming day, at a minimum, the original and duplicate copy of the Unsecured Bill Changer Currency/Coupon/ Voucher Report along with any gaming vouchers and coupons shall be forwarded as follows:

1. If, pursuant to (k)1 above, the main bank cashier has retained possession of the original, the cashier shall forward the original along with any gaming vouchers and coupons directly to the accounting department for agreement with the triplicate or stored data; and

2. The duplicate with the attached form shall be forwarded directly to the accounting department for recording on the Slot Cash Storage Box Report and Slot Win Sheet, and agreement with the triplicate or stored data; provided, however, that no additional recording of the unsecured currency, unsecured gaming vouchers, and unsecured coupons shall be required in the currency, gaming vouchers, and coupons have been transported to the count room, counted and recorded pursuant to (k)2 above.

(m) The duplicate copy of the Unsecured Bill Changer Currency/ Coupon/Voucher Report shall be attached to the Slot Cash Storage Box Report as supporting documentation. A notation shall be made on the duplicate Unsecured Bill Changer Currency/Coupon/Voucher Report indicating whether the dollar value of the unsecured currency, unsecured coupons, and unsecured gaming vouchers have been added to the Slot Cash Storage Box Report and Slot Win Sheet in accordance with (k)2 above or (l)2 above.

(n) Notwithstanding the requirements of (e) through (m) above, when unsecured currency and unsecured coupons are found during the collection of slot cash storage boxes, a casino licensee shall transport the unsecured currency and unsecured coupons directly to the soft count room. The completion of the form required by (e) above shall be performed by a count team member and a member of the casino security department. The envelope or container shall be transported with the slot cash storage boxes to the count room pursuant to N.J.A.C. 19:45-1.17(c). A listing of all unsecured currency and unsecured coupons by asset number or, pursuant to N.J.A.C. 19:45-1.16(b), other unique identification number shall be completed by the Commission inspector prior to the transportation of the trolley to the count room. The unsecured currency and unsecured coupons shall be counted and recorded with the contents removed from the corresponding slot cash storage box. The form prepared pursuant to (e) above shall be forwarded to the accounting department with the Slot Cash Storage Box Report pursuant to N.J.A.C. 19:45-1.33(i).

(o) Accounting department employees with no incompatible functions shall, at least once a week on the same schedule filed pursuant to (a) above for the removal of slot drop buckets, slot drop boxes and slot cash storage boxes, read and record on a Slot Meter Sheet the numbers on the in-meter, drop meter, jackpot meter, manual jackpot meter, cash box meter, if applicable, numerical and value gaming

voucher and numerical and value coupon meters in accordance with internal controls approved by the Commission. In lieu of manual meter readings, a casino licensee may have a computer system, as approved by the Commission, record any of the required meter readings. The computer shall store in machine readable form all information required by this section and such stored data shall not be susceptible to change or removal by any personnel. If a bill changer does not contain a cash box meter pursuant to N.J.A.C. 19:45-1.37(e)1, a casino licensee shall be required to read and record or have a computer system record the bill meter readings each time the slot cash storage box is removed. Accounting department employees shall periodically read and record on a Slot Meter Sheet the numbers on the bill meters in accordance with a schedule established by the casino licensee and approved by the Commission, but in no event shall the casino licensee be required to read and record the bill meters more than once a week. These procedures shall be performed in conjunction with the removal and replacement of the slot drop box buckets, slot drop boxes or slot cash storage boxes prior to opening the slot machines for patron play. If a casino licensee is granted an extension to remove slot drop buckets or slot drop boxes pursuant to (a)1 above, the required meter readings for the slot machines housing the affected slot drop buckets or slot drop boxes shall be similarly extended. Upon expiration of the extension, the casino licensee shall resume its regular schedule for required meter readings.

(p) After preparation of the Slot Meter Sheet each employee involved with its preparation shall sign the Slot Meter Sheet, attesting to the accuracy of the information contained thereon after which the sheet shall be forwarded directly to the accounting department for comparison to the Slot Win Sheet and calculation of slot machine statistics.

(q) Whenever there is a variance of more than two percent and more than \$100.00 between the total value of cash, gaming vouchers, and coupons removed from a bill changer's slot cash storage box and either the cash box meter reading and, if applicable, the value coupon meter and the value voucher in meter reading that is recorded on the Slot Meter Sheet pursuant to (o) above or a reading from a computer system approved pursuant to N.J.A.C. 19:45-1.37(e)1 and, if applicable, (o) above, the casino accounting department shall perform the following procedures:

1. If such a variance exists in the value of cash, confirm the variance by comparing the number of bills removed from the slot cash storage box to the bill meter readings, provided that the bill meters were read when the slot cash storage box was removed for counting. If the bill meters were not read when the slot cash storage box was removed for counting, a representative of the casino accounting department shall, either prior to or during the next scheduled removal of the slot cash storage box, read and record on a Slot Meter Sheet the readings from each of the bill meters and the cash box meter, and the casino

licensee shall remove the slot cash storage box and count the contents in accordance with N.J.A.C. 19:45-1.33. The casino accounting department shall compare the meter readings as recorded on the Slot Meter Sheet to the total number of bills and value of cash removed from the slot cash storage boxes for the period from the last date the bill meters were read.

2. If such a variance exists in the value of gaming vouchers or coupons, confirm the variance by comparing the number of gaming vouchers or coupons removed from the slot cash storage box to the readings of the numerical voucher in meter and the numerical coupon meter that were taken in accordance with the requirements of (o) above.

3. If a variance exists, the casino licensee shall be required to have its slot department, in cooperation with its casino accounting department, investigate the cause of the variance and prepare and file an incident report documenting the variance with the casino controller, the director of surveillance, Commission and Division. The casino licensee shall report the actual cause of the variance unless such cause cannot be definitively determined after a diligent investigation, in which case the probable cause of the variance shall be reported. The incident report shall be a report of all bill changers with reportable variances and shall be filed within three weeks from the completion of the weekly slot cash storage box pickup, provided, however, that the Commission may direct a shorter time frame for the filing of the report, if an expedited filing is considered necessary to protect the integrity of casino operations. The incident report shall include, at a minimum, the following for each bill changer with a reportable variance as well as the specified cumulative data:

- i. The date of the meter reading;
- ii. The date the report was filed;
- iii. The amount of the variance, by denomination, with the exception of gaming vouchers, which shall be by total value;
- iv. The asset number of the bill changer involved;
- v. The amount of the variance by currency, gaming vouchers, and/or coupons;
- vi. An indication as to the cause of the variance pursuant to (q)2 above, with any documentation attached to support the given explanation (for example, Unsecured Currency/Coupon/Voucher Report);
- vii. An indication as to whether the bill meters, numerical voucher in meter, or numerical coupon meter compared in accordance with the requirements of (q)1 or 2 above confirmed the variance, if applicable;
- viii. The manufacturer and model number of the slot machine to which the bill changer is attached or embedded;

- ix. The manufacturer of the bill changer involved;
- x. The total number of reported variances by manufacturer and model number of the slot machine;
- xi. The total number of reported variances by manufacturer of the bill changer;
- xii. The total number of reported variances compared to the total number of slot cash storage boxes counted; and
- xiii. The signature and license number of the preparer.

(r) Unless otherwise authorized by the Commission, a casino licensee which has approval to read and record a bill changer's meter readings with an approved computer system shall be required to manually read the bill changer's cash box meter or bill meters, numerical and value gaming voucher meters, and numerical and value coupon meters if 10 percent or more of the bill changers counted during the week have reported variances pursuant to (q) above for a period of three consecutive weeks. The manual meter readings shall continue until the Commission is satisfied that the computer system can accurately read and record the bill changer's meter readings.

Petition for Rulemaking: Slot machine bill changer system.

See: 19 N.J.R. 1110(a).

Experimental 90-day implementation pursuant to N.J.S.A. 5:12-69(e), (P.L. 1987 c.354), 5:12-70(f) and 5:12-100(e), effective April 11, 1988 (expires July 10, 1988).

See: 20 N.J.R. 769(a).

Amended by R.1988 d.387, effective August 15, 1988.

See: 20 N.J.R. 765(a), 20 N.J.R. 769(a), 20 N.J.R. 2090(a).

Added the removal of slot storage boxes.

Amended by R.1992 d.110, effective March 2, 1992.

See: 23 N.J.R. 3243(a), 24 N.J.R. 858(c).

In (a): revised text and added final phrase regarding the emptying or removing of any slot drop bucket or slot cash storage box. In (b): added new (b)1ii, revising old (b)1ii deleted (b)2ii, recodifying (b)2i into text of subparagraph (b)2. Revised text at (b)1i, adding phrase "When the casino is not open to the public, the ..." to beginning of subparagraph and adding "accounting department members" to identify employees. In (c): stylistic revisions; added new subsection (d), recodifying (d)-(e) as (e)-(f).

Amended by R.1992 d.154, effective April 6, 1992.

See: 24 N.J.R. 57(a), 24 N.J.R. 1379(a).

In (b)-(c), added "casino" to define "security department member".

In (c)1iii, added reference to "casino security department employees".

Amended by R.1992 d.432, effective November 2, 1992.

See: 24 N.J.R. 2695(a), 24 N.J.R. 4068(c).

Staffing requirements for removal changed in (b).

Amended by R.1993 d.36, effective January 19, 1993.

See: 24 N.J.R. 4026(a), 25 N.J.R. 348(b).

Meters to be read by casino accountants; (g) added procedure for variation of \$25.00 or more.

Administrative correction to (b)1ii.

See: 25 N.J.R. 1519(b).

Amended by R.1993 d.143, effective April 5, 1993.

See: 25 N.J.R. 279(a), 25 N.J.R. 1523(a).

In (c): added text regarding the utilization of a unique identification number.

Amended by R.1993 d.318, effective July 6, 1993 (operative October 15, 1993).

See: 25 N.J.R. 1503(b), 25 N.J.R. 2908(a).

Amended by R.1994 d.69, effective February 7, 1994.

See: 25 N.J.R. 4471(a), 26 N.J.R. 829(a).

Amended by R.1994 d.79, effective February 22, 1994.  
 See: 25 N.J.R. 4873(a), 26 N.J.R. 1110(b).  
 Amended by R.1994 d.297, effective June 20, 1994.  
 See: 26 N.J.R. 1440(a), 26 N.J.R. 2594(a).  
 Amended by R.1994 d.344, effective July 5, 1994.  
 See: 26 N.J.R. 1621(a), 26 N.J.R. 2804(a).  
 Amended by R.1994 d.422, effective August 15, 1994.  
 See: 26 N.J.R. 2213(a), 26 N.J.R. 3464(b).  
 Amended by R.1994 d.574, effective November 21, 1994.  
 See: 26 N.J.R. 3606(b), 26 N.J.R. 4639(a).  
 Amended by R.1995 d.624, effective December 4, 1995.  
 See: 27 N.J.R. 1789(a), 27 N.J.R. 4915(a).  
 Amended by R.1995 d.653, effective December 18, 1995.  
 See: 27 N.J.R. 3598(a), 27 N.J.R. 5044(a).  
 Amended by R.1996 d.357, effective August 5, 1996.  
 See: 28 N.J.R. 2355(a), 28 N.J.R. 3821(b).  
 Amended by R.1996 d.476, effective October 7, 1996.  
 See: 28 N.J.R. 3521(a), 28 N.J.R. 4517(b).  
 Amended by R.1997 d.249, effective June 16, 1997.  
 See: 29 N.J.R. 746(a), 29 N.J.R. 2676(a).

Inserted new (a)1; recodified former (a)1 as (a)2; and in (o), inserted "on the same schedule . . . cash storage boxes," and added the last two sentences.

Amended by R.1997 d.425, effective October 6, 1997.  
 See: 29 N.J.R. 859(a), 29 N.J.R. 4306(a).

Substantially amended (q) and added (r).  
 Amended by R.1998 d.149, effective March 16, 1998.  
 See: 30 N.J.R. 37(a), 30 N.J.R. 1059(b).

In (c)2, added language regarding required count room personnel; added a new (c)3; and recodified former (c)3 as (c)4.  
 Amended by R.1998 d.235, effective May 18, 1998.  
 See: 30 N.J.R. 810(a), 30 N.J.R. 1851(a).

Inserted references to unsecured coupons and substituted references to Unsecured Bill Changer Currency/ Coupon Reports for references to Unsecured Bill Changer Currency Reports throughout; in (e), inserted references to the dollar value of unsecured coupons throughout; in (j), inserted a new 5 and 6, and recodified former 5 as 7; in (m), inserted a reference to the dollar value of unsecured coupons; and in (q)2v, substituted a reference to Unsecured Currency/ Coupon Reports for references to Unsecured Currency Reports.

Amended by R.1998 d.493, effective October 5, 1998.  
 See: 30 N.J.R. 2370(a), 30 N.J.R. 3669(a).

In (q), inserted "the director of surveillance," following "casino controller," in 2.

Amended by R.2000 d.422, effective October 16, 2000.  
 See: 31 N.J.R. 4245(a), 32 N.J.R. 3863(c).

Rewrote (a); in (c)2, added new i and recodified existing i and ii as ii and iii; and in (n), inserted a new fourth sentence.  
 Amended by R.2002 d.367, effective November 18, 2002.  
 See: 34 N.J.R. 2548(a), 34 N.J.R. 3977(b).

In (q), substituted "\$100" for "25.00" in the introductory paragraph, rewrote the first sentence and added the second sentence in the introductory paragraph of 2, and inserted "pursuant to (q)2 above," in 2v.

Amended by R.2002 d.4, effective January 6, 2003.  
 See: 34 N.J.R. 2012(a), 34 N.J.R. 3977(b), 35 N.J.R. 259(a).

Rewrote the section.

#### Cross References

Accounting controls for the cashiers' cage, satellite cages, master coin bank and coin vaults, see N.J.A.C. 19:45-1.15.

### 19:45-1.43 Procedure for counting and recording contents of slot drop buckets and slot drop boxes

(a) The opening, counting and recording of the contents of slot drop buckets and slot drop boxes (the "hard count") shall be performed in the count room required pursuant to N.J.A.C. 19:45-1.32 in the presence of a casino key employee who shall be referred to herein as a count room supervisor. The hard count shall be performed by at least three

employees (the "count team"), which may include the count room supervisor. Except as otherwise provided in (i) below, the hard count shall be performed in the presence of a Commission inspector. To gain entrance to the count room, a Commission inspector shall present an official identification card issued by the Commission which contains his or her photograph.

(b) Except as otherwise provided in N.J.A.C. 19:45-1.42(c)3, the contents of slot drop buckets and slot drop boxes shall be counted and recorded immediately after removal from their slot machine compartments. If a casino licensee uses the phased collection and transfer procedures authorized by N.J.A.C. 19:45-1.42(c)3, the counting process set forth in (i) below may begin as soon as the slot drop buckets and slot drop boxes from any portion of the casino floor have been secured in the count room. Each casino licensee shall file with the Commission and the Division the specific times during which the contents of slot drop buckets and slot drop boxes shall be counted and recorded.

(c) All members of the count team present in the count room during the counting process shall be required to wear a full-length, one-piece, pocketless outer garment with no openings other than for the hands, feet and neck.

(d) No person shall carry a pocketbook or other container into the count room at any time unless it is transparent.

(e) All persons exiting the count room shall be inspected with a metal detector by a casino security department employee in the presence of a Commission inspector. The counting and recording process shall be discontinued and all coin and slot tokens shall be secured during any work break or emergency where the minimum number of count room personnel required by (a) above are not present or are not capable of performing their responsibilities.

(f) Immediately prior to opening and counting the contents of any slot drop bucket or slot drop box, the doors to the count room shall be securely locked. In addition, prior to opening and counting the first slot drop bucket or slot drop box of a hard count;

1. A count team member shall notify a surveillance department employee assigned to the closed circuit television monitoring room required by N.J.A.C. 19:45-1.10 that the count is about to begin; and

2. The count room supervisor or his or her supervisor shall notify the Commission inspector, in writing, of the name and Commission licensee number of each person who shall participate in the counting process and whether each such individual is scheduled to:

- i. Be present in the count room during the entire counting process;
- ii. Enter the count room during the counting process; or

iii. Leave the count room prior to the conclusion of the counting process.

(g) No person shall be permitted to enter or leave the count room during the counting process, except in an emergency, unless his or her name is on the written notice required by (f) above and a Commission inspector is present. Notwithstanding the foregoing, if a casino licensee uses the phased collection and transfer procedures authorized by N.J.A.C. 19:45-1.42(c)3, the names of the personnel required by N.J.A.C. 19:45-1.42(c)2 to transport and secure the collected slot drop buckets and slot drop boxes in the count room (the "collection team") shall not have to be included on the written notice required by (f) above if they enter the count room during the counting process solely for that purpose.

1. If, during the counting process, a casino licensee permits a member of the count team to enter or leave the count room or members of the collection team enter the count room pursuant to the phased collection and transfer procedure authorized by N.J.A.C. 19:45-1.42(c)3, any employee remaining in the count room shall be required to display his or her hands and move to a location away from any coin or slot token until the count team member has entered or left the count room or the transfer of the slot drop boxes and slot drop buckets to the count room has been completed and the collection team has left the count room. All activity in the count room shall be discontinued during any period when a count team member is entering or exiting the count room or a transfer of slot drop boxes and slot drop buckets is taking place.

2. Once the counting process has been started, the count room supervisor shall be required to notify the closed circuit television monitoring room whenever a count room door will be opened, and if a casino licensee uses the phased collection and transfer procedures authorized by N.J.A.C. 19:45-1.42(c)3, when all slot drop buckets and slot drop boxes have been secured inside the count room.

3. The surveillance department shall monitor and make a video recording, with the time and date inserted thereon, of the entire hard count, including any entrance to or exit from the count room by any person during the hard count, any transfer of slot drop buckets or slot drop boxes to the count room conducted pursuant to N.J.A.C. 19:45-1.42(c)3, any storage of slot drop buckets or slot drop boxes in the staging area permitted by N.J.A.C. 19:45-1.42(c)3, and all metal detector inspections performed by casino security. The video recording shall be retained by the surveillance department for at least five days from the date of recordation unless otherwise directed by the Commission or the Division.

(h) No prize tokens, coins or slot tokens shall be removed from the count room after the commencement of the hard count until the hard count has been completed and the prize tokens, coins or slot tokens have been recounted and accepted by a main bank cashier or master coin bank cashier in accordance with (j)4 below.

(i) Procedures and requirements for conducting the hard count shall be as follows:

1. Prior to the first slot drop bucket or slot drop box being emptied and counted, employees of the casino licensee shall:

i. Check, in the presence of the Commission inspector, the accuracy of all weighing and counting equipment, with the exception of coin or slot token wrapping machines, to insure proper calibration for each denomination of coin and slot token;

ii. Complete and sign a calibration report; and

iii. Initiate the preparation of a Slot Win Sheet, on which shall be recorded the results of the hard count. The Slot Win Sheet shall be, at a minimum, a two-part form consisting of an original and a duplicate copy unless the casino licensee chooses, pursuant to (j)6 below, to make photocopies of the original Slot Win Sheet, in which case only an original shall be required. Each additional copy of a multi-part Slot Win Sheet shall be clearly labeled as a copy.

2. All slot tokens in denominations of \$25.00 or more shall be counted or weighed at the beginning of the hard count, in the presence of the Commission inspector, except upon notice to and written approval of the Commission's principal inspector at least 24 hours in advance of the rescheduled count of such slot tokens. The casino licensee may count or weigh other denominations of coins or slot tokens at the same time, provided that the high denomination slot token count proceeds to completion without interruption, except as otherwise provided herein. The Commission inspector shall, independently of the casino licensee, record on a countdown sheet the total value of each slot token in a denomination of \$25.00 or more which is counted or weighed. The inspector shall compare the totals on his or her countdown sheet with the value of each of those slot tokens recorded by the hard count team on the Slot Win Sheet, and verify that the amounts are in agreement and are correct, and if not, shall either satisfactorily account for any discrepancies, if possible, or document the incident and promptly report it to the Division. At the conclusion of the hard count, the inspector shall recompare the totals on the countdown sheet with the final totals determined by the casino licensee.

3. Before each slot drop bucket or slot drop box is emptied, one count team member shall hold it up in full view of the closed circuit television camera and the count team member recording the count so as to permit proper recording of the number contained thereon.

4. The contents of each slot drop bucket or slot drop box shall be emptied, counted and recorded separately and such procedures shall at all times be conducted in full view of the closed circuit television cameras located in the count room.