

**BY ORDER OF THE SECRETARY
OF THE AIR FORCE**

AIR FORCE MANUAL 34-151

7 MARCH 2019



Services

**GAMING
OPERATIONAL PROCEDURES**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

ACCESSIBILITY: Publications and forms are available on the e-Publishing website at www.e-Publishing.af.mil

RELEASABILITY: There are no releasability restrictions on this publication

OPR: AF/A1SOS

Certified by: SAF/MR

Pages: 22

This manual implements the guidance in Air Force Instruction (AFI) 34-101, *Air Force Morale, Welfare, and Recreation (MWR) Programs and Use Eligibility*. Specifically, it provides guidance for the execution of Air Force (AF) gaming processes and procedures. It also provides information about administrative duties within the scope of program and required information security protocols. In conjunction with AFI 34-101, this information applies to individuals at all levels who have duties within or related to AF gaming, including the AF Reserve and Air National Guard members. Refer recommended changes and questions about this publication to the office of primary (OPR) responsibility using AF Form 847, *Recommendation for Change of Publication*, route AF Forms 847 from the field through the appropriate functional chain of command. This publication may be supplemented at any level, but all supplements that directly implement this publication must be routed to the OPR for coordination, and all Major Command level supplements must be approved by the Human Resource Management Strategic Board prior to certification and approval. The authorities to waive wing/unit level requirements in this publication are identified with a Tier (“T-0, T-1, T-2, T-3”) number following the compliance statement. Refer to AFI 33-360, *Publications and Forms Management*, Table 1.1, for a description of the authorities associated with the Tier numbers. Submit requests for waivers through the chain of command to the appropriate Tier waiver approval authority, or alternately, to the requestors commander for non-tiered compliance items. Ensure all records created as a result of processes prescribed in this publication are maintained in accordance with Air Force Manual (AFMAN) 33-363, *Management of Records*, and disposed of in accordance with the Air Force Records Disposition Schedule located in the Air Force Records Information Management System. This publication directs collecting and maintaining information subject to the Privacy Act of 1974 authorized by Title 10

United States Code Section 8013. The applicable Statement of Record Notice (SORN) is number F034 AFPC B, AF Morale, Welfare, and Recreation (MWR) membership programs, which is available at: <http://dpcl.d.defense.gov/Privacy/SORNsIndex/DOD-wide-SORN-Article-View/Article/569915/f034-afpc-b/>.

SUMMARY OF CHANGES

This document is new and must be thoroughly reviewed. The operational guidance to maintain the integrity of the gaming program, protection of funds, and government property is included in this AFMAN.

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Chapter 1

OVERVIEW

1.1. Overview. The AF gaming program provides a recreational opportunity to Service members and adult family members at overseas locations and is an important source of revenue to maintain and improve AF MWR resiliency and readiness programs at all AF installations. Gaming machines are lawfully authorized at locations outside the United States and territories and possessions by DoDI 1015.10, *Military Morale, Welfare, and Recreation (MWR) Programs*, and is centrally managed by Air Force Services Activity (AFSVA). Gaming machines are lawfully authorized at overseas installations (excluding Alaska, Hawaii, United States territories, and possessions) in recreational activities designed to provide traditional MWR programming.

1.2. The AF gaming program is not considered a stand-alone program but is in addition to the recreational activities that exist at the installations where the machines are located. The AF gaming program is self-funded, supported through the revenues generated. This publication describes the roles and responsibilities of key officials and provides guidance and control for gaming operations.

Chapter 2

ROLES AND RESPONSIBILITIES

2.1. Air Force Services Activity (AFSVA): Is responsible for the operation and control of the AF gaming program, ensures approved internal controls are met, and provides change funds for gaming program operations.

- 2.1.1. Centrally manages the AF gaming program.
- 2.1.2. Oversees, develops, and publishes current operational guidance and procedures to the installations.
- 2.1.3. Conducts centrally managed AF-wide program initiatives.
- 2.1.4. Approves transfers and maintains accountability and directs accounting and internal control procedures relative to the gaming program for the gaming change funds issued to the installations.
- 2.1.5. Purchases all gaming devices and related items.
- 2.1.6. Negotiates used machine trade-ins and sales through the AF nonappropriated fund purchasing office.
- 2.1.7. Manages field offices and program field technicians.
- 2.1.8. Establishes operational controls, conducts staff assistance visits, prepares and conducts operational and technical training, and monitors the effectiveness of program operations to ensure compliance with AF guidance and applicable laws.
- 2.1.9. Performs detailed analysis on all aspects of gaming machine performance.
- 2.1.10. Provides gaming devices, locks and keys, and all other systems and equipment physically or electronically attached to the gaming machines that affect the operational integrity of the gaming program.
- 2.1.11. Directs actions pertaining to the transfer, modification, destruction, and disposition of gaming devices and related equipment.
- 2.1.12. Maintains accountability of all gaming machine keys and key system Security Asset Managers™. The Security Asset Manager™ is an automated key control security system used to enhance security and personnel accountability of gaming machines
- 2.1.13. Coordinates on asset claims on gaming losses submitted by installations.
- 2.1.14. Maintains the master AFSVA gaming machine inventory for the central and field offices.

2.2. Regional Gaming Program Manager: Works for AFSVA and is responsible for management, oversight, operational controls, and daily operations of the gaming programs in his or her assigned region. Also serves as the gaming program liaison between the AFSVA and his or her region's installations' Force Support leaders.

- 2.2.1. Works with Force Support flight chiefs and managers to ensure the program meets goals and objectives, and is operating within prescribed AF guidance.

2.2.2. Provides training for activity managers, cashiers, and other Force Support employees with gaming program duties or responsibilities.

2.2.3. Investigates incidents sensitive to the gaming machine program's integrity, such as employee or customer misconduct, theft, or loss of key control. The manager takes corrective actions and reports cash shortages, as necessary. Reports any incidents to Force Support leadership and the AFSVA gaming branch. Refer to AFI 34-202, *Procedures for Protecting Nonappropriated Fund Assets*, for further details.

2.2.4. Ensures program field technicians sign for the receipt of all gaming machines and related equipment received through the traffic management office or civilian shipping companies.

2.2.5. Maintains inventory control of all gaming machines, parts, and gaming machine program related equipment and systems.

2.2.6. Approves all gaming program repair return merchandise authorizations and part orders for the assigned region of operations.

2.2.7. Reviews and evaluates currency levels for automated cashier machines and activity change funds to sustain gaming machine operations between harvest dates. Changes must be coordinated with AFSVA before implementation. **(T-1)**.

2.2.8. Ensures daily system checks are accomplished and detailed notes are entered into the gaming control system at all facilities within his or her region of operations.

2.2.9. Communicates program issues, details, initiatives, and information to AFSVA.

2.2.10. Ensures all machine, system, operational and maintenance documentation is complete and properly filed for each installation or activity.

2.3. Gaming Field Technician: Works for AFSVA and is responsible for maintaining and repairing gaming machines, gaming system data automation equipment, network infrastructure, and related equipment and peripherals.

2.3.1. Reports instances of suspected tampering or abuse to the regional manager.

2.3.2. Ensures all maintenance actions are properly documented.

2.3.3. Accomplishes preventive maintenance according to AFSVA standardized instructions.

2.3.4. Observes accepted safety procedures when maintaining equipment.

2.3.5. Keeps the maintenance facility neat, clean, orderly.

2.3.6. Observes and verifies gaming machine cash collections.

2.3.7. Ensures appropriate gaming control system reports are generated and signed by participating activity personnel.

2.3.8. Evaluates collected data from system reports, machines, activity personnel, and personal observations to ensure systems and machines are performing within operational tolerances.

2.4. Installation Commander: Responsible for ensuring local operating instructions are established and program controls, procedures, and operating procedures issued by AFSVA/SVPCA are followed.

2.5. Force Support Commander or Director: Responsible for ensuring the gaming program is lawfully operated in compliance with AF guidance and authorized player eligibility policies stipulated in the Status of Forces Agreement and AFI 34-101.

2.5.1. Coordinates with the installation's Integrated Defense Council to determine the magnitude of the required annual risk assessment for each facility with gaming devices and ensures appropriate corrective and preventative security measures are implemented.

2.5.2. If required by AFSVA, the Force Support commander or director provides a dedicated maintenance facility with adequate office space and sufficient floor space, water and restroom facilities, electrical power outlets, and security to support regional and installation-level gaming operations. Ensures the facility incorporate at a minimum the following: communication capabilities, to include Defense Switching Network, also referred to as DSN, telephone with worldwide access, commercial telephone, installation military network and email access, desktop computers, and network printer. Force Support Commander or director also ensures business class broadband commercial internet connectivity and service with dedicated internet provider address for regional offices are available.

2.5.3. Provides commercial high-speed business class broadband commercial internet connectivity and service for the gaming control system, interior lighting of an intensity that satisfies safety requirements, and a secure, climate controlled storage area for machines, related gaming program equipment and program spare parts management and control.

2.5.4. Ensures all requests for information or inquiries related to the gaming program are sent directly to AFSVA. Local technicians or other personnel with gaming related duties are not authorized to provide program information to anyone.

2.6. Force Support Resource Manager: Responsible for monitoring internal cash handling procedures and internal controls. Performs periodic unannounced inspection visits of all locations operating gaming devices to ensure program controls and procedures are being followed, and documents significant findings and corrective actions taken. Findings must be reported to the regional manager. **(T-1)**.

2.6.1. Receives and is accountable for gaming program change funds issued by AFSVA.

2.6.2. Establishes and maintains change funds for gaming machine activities in accordance AFI 34-202, and AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting*. Activities use these funds for hand payments, maintenance testing, and turn-ins.

2.6.3. Initiates cash loss investigations and submits an asset claim on any suspected cash losses within the gaming machine program.

2.6.4. Ensures the monthly assessment report is reconciled to the financial statements and gaming control system reports.

2.6.5. Secures and maintains accountability for the emergency Security Asset Manager™ maintenance access key. In the event maintenance access to the Security Asset Manager™ is required, the instructions in [paragraphs 4.2](#) and [4.3](#) below are to be followed.

2.6.6. Controls storage and issuance of tamper seals for automated cash machine cassettes to the central cashier.

2.6.7. Ensures the central cashier reimbursement for the automated cash machine fills are recorded on the nonappropriated fund accounting office AF Form 1876, *NAF Consolidated Cost Center Report*, and also ensures the central cashier is available for automated cash machine fills and empties when required by the activity and program field technician.

2.6.8. Ensures Internal Revenue Service (IRS) requirements for reporting gambling winnings are accomplished. Refer to [paragraph 3.3](#)

2.7. Force Support Central Cashier: Responsible for ensuring automatic cash machines are filled with cash with supporting documentation.

2.7.1. Ensures automated cash machine cassettes are filled with predetermined fill amounts as prescribed by the regional manager.

2.7.2. Signs for and is accountable for automated cash machine cassette security seals.

2.7.3. Issues filled automated cash machine cassettes and accepts used cassettes for replenishment and balancing.

2.7.4. Ensures automated cash machine fills are performed on a scheduled basis.

2.7.5. Ensures cassettes are issued and returned with intact seals.

2.7.6. Coordinates out-of-cycle fills with regional manager, resource manager, activity manager.

2.7.7. Provides the nonappropriated fund accounting office with AF Form 1875A, *NAF Individual Cashier's Report*, or AF Form 2539, *NAF Disbursement Request*, and backup documentation for the automated cash machine fill reimbursement.

2.8. Force Support Flight Chief: Responsible for ensuring gaming machine program guidance and operating procedures are followed in all activities with gaming machine operations. In addition, the flight chief conducts periodic unannounced inspections of gaming machine operations; documenting significant findings and ensuring corrective action is taken.

2.9. Activity Manager: Responsible for ensuring prescribed gaming program internal controls and operating procedures are followed by all activity personnel.

2.9.1. Coordinates personnel changes, related work schedules, and facility renovations and modifications with the regional manager.

2.9.2. Establishes local operating instructions for gaming machines in his or her activity.

2.9.3. Develop schedules for cash collections in coordination with the regional manager.

2.9.4. Ensures duty managers and cashiers are aware of which individuals are on the restricted player list and maintains a copy in the activity gaming machine continuity file.

2.9.5. Ensures all gaming machine payouts and turn-in tickets are entered into the gaming control system.

2.9.6. Ensures copies of the gaming control system jackpot, hand pay and turn-in report, and view cashless transaction report are included with the activity's reimbursement package to the nonappropriated fund accounting office on each harvest date.

2.9.7. Ensures the two-person concept is used for all jackpot and malfunction hand payments.

- 2.9.8. Ensures all gaming machine areas are routinely monitored by facility staff trained in policy requirements governing authorized play.
- 2.9.9. Identifies employees requiring gaming control system and gaming machine program key access and submits a written access request to the AFSVA systems helpdesk. The request should identify whether the employee is a cashier or designated activity representative.
- 2.9.10. Safeguards gaming machine program equipment located in his or her activity.
- 2.9.11. Ensures all gaming machine exteriors are kept clean and in a presentable manner.
- 2.9.12. Ensures a trained cashier is available within the activity to handle customer payments or discrepancies any time the game room is open.
- 2.9.13. Provides game room signage informing players where customer service is available when a cashier is not physically located in the game room.
- 2.9.14. Ensures cashiers have an adequate change fund available to meet hand pay requirements.
- 2.9.15. Ensures gaming cash collections start no later than 0800 hours and are completed no later than 1100 hours.
- 2.9.16. Contact the field technician or regional manager immediately if there is a problem with the payment and turn-in transaction requirements finalization.
- 2.9.17. Provides an activity escort to accompany the field technician for transport of automated cash machine replenishment cassettes to and from the central cashier.
- 2.9.18. Must provide the regional manager advanced written notice of programmed facility closures, and as soon as possible for unforeseen incidents causing a closure. **(T-1)**. Notification must identify duration and reason for closure. **(T-1)**.
- 2.9.19. Establishes guidelines for cashiers in handling gaming customer complaints or malfunctions. The activity is responsible for all contact with the customer. AFSVA technicians are not authorized to deal directly with customers having issues. Additionally, the activity is not to provide any personal or contact information, for any AFSVA employee, to a customer.
- 2.9.20. Coordinates with Security Forces when armed escort is required.

2.10. Activity Cashier: Responsible for ensuring the security of gaming resources, supervises gaming payouts, and ensures required gaming program documentation is complete.

- 2.10.1. Makes hand payments to customers only in amounts that can be verified.
- 2.10.2. Releases jackpots verified by the designated activity representative and completes all required entries on the gaming control system jackpot, hand pay ticket, and required IRS Forms.
- 2.10.3. Ensures all copies of the gaming control system jackpot, hand pay, or turn-in ticket are signed by the customer and designated activity representative, and attaches a copy to the AF Form 1876.
- 2.10.4. Ensures there are two separately keyed locks to access the secure area where the automated cash machine kiosk money is stored.

2.10.5. Ensures the field technician is not alone performing maintenance within the “safe” area.

2.10.6. Accompanies the field technician to and from the central cashier when automated cash machine cassettes are being transported for automated cash machine fills.

2.10.7. Notifies the activity manager of suspected tampering, suspicious acts, and machine malfunctioning involving any player or employee.

2.10.8. Is responsible for jackpot malfunction hand payments and turn-ins of cash or cards in the gaming control system in accordance with the system’s operational guide.

2.11. Nonappropriated Fund Financial Analyst: Responsible for providing financial management oversight of the gaming program and monitors compliance with financial policy, procedures, and AFSVA assistance.

2.11.1. Ensures management control reviews of the gaming program are conducted to identify internal control weaknesses and recommends corrective actions.

2.11.2. Performs follow-up action on all material weaknesses uncovered as a result of management control reviews and provides AFSVA the review results.

2.11.3. Accomplishes surprise cash count and harvest at least annually at each activity. Notifies the resource manager, Force Support commander or director, and regional manager of any discrepancies or violation of internal controls and recommends corrective actions. Periodically reviews cash controls and cash-handling procedures to identify weaknesses and ensure change fund documentation, security seal, and safe container requirements comply with AF policy.

2.11.4. With the assistance of the regional manager, performs an annual cash count of change funds.

2.12. Integrated Defense Council: Responsible for determining the need for off-cycle risk assessments immediately following any substantive change to the installation or activity security environment.

Chapter 3

ACCOUNTING PROCEDURES

3.1. Change Funds. Change funds includes cash on hand for making change, cashing checks, foreign currency conversion funds, petty cash, and foreign currency accommodation sales.

3.1.1. Change funds are recorded as a credit to long-term liability General Ledger Account Code 600000, *Other Long-Term Liabilities*, and General Ledger Account Code 1010000, *Cash in Bank*, on the installation-level balance sheet account.

3.1.2. When funds are issued by the resource manager to the activity, the resource manager makes a debit entry to General Ledger Account Code 19700000, *Long-Term Change Fund*, with a credit entry to General Ledger Account Code 1010000. The offsetting entry to the Long-Term Liability account does not affect the Force Support's acid test ratio. These accounting entries ensure visibility of the total dollar amount in the gaming machine change fund.

3.1.3. All gaming machine payouts and turn-in tickets are entered into the gaming control system. The jackpot, hand pay, and turn-in tickets are added together to balance the change fund and supporting documentation for replenishment of the gaming machine change fund. Found player cards with account balances, bill jams, and ineligible top awards are turned-in to the activity cashier and entered into the gaming control system.

3.1.4. The activity gaming change fund is replenished on the harvest day only. The only time an out-of-cycle replenishment is authorized is when the cash machine kiosk is out of service and the change fund is out of money. Activities replenish change funds by preparing the AF Form 1876 and attaching completed gaming control system reports (view cashless and hand pay jackpots) as backup. The total payouts, minus turn-ins, are posted as a debit to General Ledger Account Code 5030000 for the activity. The cash from the harvest is used to replenish the change fund on the harvest day. The nonappropriated fund accounting office should validate the replenishment when the office receives the backup paperwork from the activity.

3.1.5. All cash overages or shortages are accounted for in the activity's General Ledger Account Code 7920000. **Note:** All gaming machine financial transactions (hand payments, jackpots, and turn-in tickets) that are performed during the balance of the month (the period following the end of month cash collection and the last calendar day of the month) are posted in the following month's financial transactions.

3.2. Hand Payments. Gaming machine payouts to players are normally automated; however, in some instances such as malfunctions and taxable jackpots, a hand payment to the customer is required. Redemption of a player card from the cashier is a "view cashless" transaction that is managed by the gaming system and is not a "hand payment" in the context of this directive. Activities are held financially accountable for invalid hand payments that result from noncompliance with AFI 34-101, AFSVA operational procedures, and this AFMAN.

3.2.1. All hand payments are accomplished by an activity cashier.

3.2.2. Prior to making a hand payment, the activity manager or designated activity representative reviews, verify, and approve the hand payment. The responsibility of doing reviewing verifying, and approving may not be delegated to cashiers. Jackpots and malfunction hand pays are verified by checking the gaming machine or progressive control meter. After the payment is completed, the designated activity representative signs the gaming control system jackpot hand pay or turn-in ticket.

3.2.3. All hand payment transactions, where the cashier and verifier have validated the amount owed, are completed the same business day the hand payments occur. If the cashier or verifier cannot determine the correct amount to be paid, the gaming program field technician or regional office is contacted for assistance before making the payment.

3.2.4. The onsite program field technician reviews all hand payments no later than the end of the next business day. All discrepancies are documented and sent to the regional program office. For those installations that do not have an onsite program field technical and are visited once or twice a month, it is the responsibility of the AFSVA regional office staff to remotely monitor and review hand payments between technician visits. Reported hand pay discrepancies are reviewed and investigated by the regional program office. If the determination is the hand payment was not valid, notify AFSVA for final determination. If it is determined hand payment was not valid, reimbursement to the gaming activity may be denied. If the reimbursement is denied, the expense of the hand payment is credited to General Ledger Account Code 5030000 and a debit to General Ledger Account Code 7920000 in the activity's cost center.

3.2.5. Must not develop local operating instructions that would preclude machine/gaming control system managed payments. **(T-1)**.

3.3. Winnings of \$1,200 and Above. Information required by the IRS for taxable jackpots or single game winnings of \$1,200 and above must be entered into the Services Activity Information System before payment is made to the customer. **(T-0)**. When required, IRS Form W-2G, *Certain Gambling winnings*, IRS Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*, IRS Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholdings*, and/or an IRS Form W-9, *Request for taxpayer identification and certification* must be generated by the Force Support Accounting office before payment is made to the customer. **(T-0)**.

3.4. IRS Form W-2G and IRS Form 1042-S. Use IRS Form W-2G for permanent United States residents or IRS Form 1042-S and IRS Form W-8BEN for non-resident aliens will be required on all single game winnings of \$1,200 and above. **(T-0)**. IRS Form W-8BEN must be maintained on file for five years. **(T-0)**. Instructions for the W-2G reporting are included in Services Activity Information System and the Financial Management Training Aid NA-14, *Bingo and Slot Machine Reporting*, found on the USAF Services portal (<https://cs2.eis.af.mil/sites/10042/CentralizedDocuments/NA-14%20Bingo%20and%20Slot%20Machine%20Reporting.pdf#search=Training%20Aid%20NA%2D14%2C%20Bingo%20and%20Slot%20Machine%20Reporting>). Use of the Services Activity Information System W2 Print application for W-2G and 1042-S forms must be used. **(T-1)**. All forms are produced in Services Activity Information System for central reporting to the IRS. 3.4.1. An IRS Form W-9, *Request for Taxpayer Identification and Certification*, must be filled out for United States citizens and permanent residents with Social Security Numbers, when the player cannot produce a document that verifies the players Social Security number. **(T-**

0). This form can also be used for a second form of identification as required by the IRS. The completed IRS Form is sent to the Nonappropriated Fund Accounting Office where it is maintained on file. If the payee does not provide a Social Security number, the jackpot is not be paid.

3.4.1. The nonappropriated fund accounting office receives the IRS Form W-2G and IRS Form 1042-S original forms from the activity through the normal AF Form 1876 process. Separate those forms from the daily paperwork and place in a suspense file with accounts payable. At the end of the month, run a monthly gaming report for each activity in the IRS Form W-2G web-based program and ensure the report dollar amounts and number of IRS Form W-2Gs and IRS Form 1042-S are in a suspense file and balance to the tax payments that have been made. If the forms are not received, contact the activity to find the original forms. Original forms must be maintained for five years. **(T-0)**. The forms are back up to the Federal income tax withheld paid (general ledger accounting codes 2050001 and 2050002) and the required filing report.

3.4.2. IRS Form W-2G and IRS Form 1042-S taxes that are withheld must be reported to the IRS monthly. **(T-0)** At the end of the calendar year, the amount of Federal income tax withheld must be reported on the IRS Form 945, *Annual Return of Withheld Federal Income Tax*. **(T-0)**. This form is automated through the W-2-G program. Use the same Employer Identification Number as on the IRS Form 941, *Employee Quarterly Federal Tax Return*. The resource manager validates and signs the IRS Form 945. IRS Form 945 balances to the total W-2Gs issued throughout the year.

3.4.3. An IRS Form 1042, *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*, must also be filed at the end of the calendar year for all issued IRS Form 1042-S **(T-0)**. Filing IRS Form 1042 is done centrally through AFSVA. Resource managers ensure all Federal income tax withheld for the year has been deposited and are in balance with the IRS Form 1042-S report. The central filing of this report is due to using one employer identification number for IRS Form 1042 reporting. The IRS Form 1042 employer identification number is hard coded for all IRS Form 1042-S issues. Details are available in the AFSVA Financial Management Training Aid NA-14. IRS Form 1042 balances to the total IRS Form 1041-S forms issued throughout the year. Contact AFSVA financial management office to resolve discrepancies.

3.5. Cash Collection Procedures.

3.5.1. Cash collections (gaming machines and automated cash machines) are performed using the gaming control system and processes provided by AFSVA. Cash collections are accomplished by the program field technician and activity cashier or other designated activity representative (two-person concept). Before starting any cash collection, the game room area is secured to prevent unauthorized individuals from entering cash collection area. The game room may be reopened as soon as the bill (money) cassettes are moved to the cash count area. Once the count process is started, the count is completed before any employee breaks are authorized. During the cash count process, no person of the team performing the cash collection is to remain alone.

3.5.1.1. The program field technician verifies the accuracy of the currency counting machine before beginning the actual count.

3.5.1.2. Upon completion of the cash count, the cashier or other designated activity representative who counted the money signs the “counted by” block and the program field technician signs the “verified by” block of the gaming control system count verification report. The responsibility of turning the cash into the activity’s cashier cage rests with the cashier or other designated activity representative who counted the money, not the program field technician. If there is a discrepancy in the cash count after the cash collection has been completed, validated, and signed, the variance is recorded as an overage or shortage in the activity’s cost center general ledger accounting code 7920000.

3.5.1.3. Post cash count, the count verification report is used as back up for the deposit of the gaming machine harvest. The harvesting cashier or other designated activity representative turns in the gaming program cash collection to the activity cashier. In addition, the program field technician runs the “soft count variance” report to identify any discrepancies. Discrepancies are investigated by the regional program office on the day of cash collection.

3.5.2. Automated cash machine cash collections and fills are accomplished by the program field technician and cashier or other designated activity representative (two-person concept). The cashier or other designated activity representative retrieves his or her respective keys from the Security Asset Manager™, and the program field technician enters the electronic combination or key (for dual key equipped automated cash machines) to access the automated cash machine safe area. The program field technician removes all cassettes from the machine and print the automated cash machine harvest report. Both the program field technician and cashier or other designated activity representative transport the collected cassettes and reports to the central cashier.

3.5.2.1. In instances where a partial fill is required (a fill that affects a singular cassette or denomination), the program field technician and cashier or other designated activity representative will remove the affected cassette(s) from the automated cash machine and print a fill level report. **(T-1)**. Both the program field technician and cashier or other designated activity representative will transport the collected cash/cassette(s) and report to the central cashier. **(T-3)**. This is not considered standard operating procedures and should be avoided if possible.

3.5.2.2. Balancing the automated cash machine cash collection is done using the automated cash machine’s art client reports at the time of the refill. When the cassettes are counted down by the central cashier, the art client report is used to document the amount of cash remaining in the cassettes. The amount of cash left in the cassettes and the amount dispensed should equal the total fill amount. If the amounts differ, the overage or shortage will be applied to the nonappropriated fund accounting office cost center. **(T-1)**. There is one exception to the above rule that pertains to cash found in the back of the dispensing cassette mechanism. This cash is usually the result of a bill dispensing mechanism malfunction and does not result in hand payment errors. This cash does not have an offsetting hand payment and is turned in to the central cashier to offset a shortage in the automated cash machine cassettes.

3.5.2.3. For automated cash machine fill reimbursements, use AF Form 2539 along with a copy of the automated cash machine fill report for supporting documentation. Post the reimbursement amount to the cost center of the activity where the automated cash machine was harvested (5030000 account).

3.5.3. All cash collections start as scheduled, prior to 0800. The cash counting process is completed by 1100 hours.

3.5.4. The cashier assigned to the harvest is committed to the harvest for the entire harvest period, and must be the individual that signs the count verification report at the conclusion of counting the bills. **(T-1)**.

3.6. End of Year Cash Collections. A final end of fiscal year cash collections are mandatory and cannot be cancelled or rescheduled and must be completed prior to 1 October. **(T-1)**. End of fiscal year cash collections are done as close to the end of September as possible. No additional procedures are needed for end of fiscal year cash collections.

3.7. Transport of Gaming Machine Cash. The Force Support resource manager works with Security Forces personnel to develop instructions for cash transport procedures. AFI 31-101, *Integrated Defense (ID)*, requires that escort procedures be determined locally and published in the Integrated Defense Plan. **(T-1)**. Final determination of what is contained in the plan should take into consideration the dollar amount being transported, threat, geographic location, distance, and route. The Integrated Defense Council should consider, along with other options, transporting monies often enough to reduce the need for escorts. Procedures should also outline actions taken when an escort is not required. This may include notifying the law enforcement desk of time and place of departure, route of travel, destination, and estimated time of arrival. Movement of funds off-installation should be coordinated with the civil police. Additionally, ensure that the cash-transporting container is not transparent and can be properly secured.

3.8. Reconciliation Procedures. The activity's detail posting ledger in general ledger account code 5030000 will be reconciled and come into balance against the gaming control system. **(T-1)**. The "net win" should reconcile with the Credit Balance in general ledger account code 5030000. "Net win" equals "cash collection" less "hand pays," less "automated cash machine replenishments," plus "turn-ins."

3.9. Gaming Assessments. Once the activity's general ledger account code 5030000 is in balance with the gaming control system, the nonappropriated fund accounting office sets up the month's gaming assessment. Credit general ledger account code 2490007, *Other Payables-Slot Assessments Payable*, for the total assessment for the installation. Debit the benefiting cost center general ledger account code 9080000, *Air Force Assessments*, for the monthly assessment. When the assessment is pulled through the monthly cash management investment program statement, general ledger account code 1010000, *Cash in Bank*, will be credited and general ledger account code 2490007 will be debited. **(T-1)**. **Note:** If the cost center reflects a loss in gaming revenues for the month (debit balance), the gaming assessment is reversed - debit 2490007 and credit 9080000.

3.10. Payments to Individuals Who Have Departed the Area. Certain circumstances can result in a malfunction hand payment that cannot be accomplished due to travel requirements of the player and the verification process on malfunction hand pays. When this occurs, the following payment method should be utilized.

3.10.1. The cashier captures all required information on the malfunction log maintained in the activity to include a forwarding address, and phone number, and places the malfunction log into the proper binder.

3.10.2. State on the malfunction log that customer is “no longer in the area.”

3.10.3. The program field technician investigates the malfunction, and then validates the amount that is to be paid and annotates on the malfunction log the amount that should be paid to the customer.

3.10.4. The activity representative uses the malfunction log as the authorization to create a malfunction hand payment ticket in the system. The ticket is then placed with the cashiers cash drawer receipts and eventual end of shift reconciliation.

3.10.5. The cashier annotates on AF Form 1876 “gaming payment for out of area customer,” and identifies the amount to be paid.

3.10.6. AF Form 1876 is used to identify the payment to the accounting office. The accounting office completes necessary paper work to allow a check or funds transfer to be created and mailed to the customer.

Chapter 4

OPERATIONAL CONTROLS

4.1. Completing Malfunction Log. The malfunction log, purchased and provided by AFSVA, is a three part document used for any instance where a gaming machine has malfunctioned or has been identified to have a fault. The malfunction logs are controlled documents, and therefore all logs accounted for. The logs are stored and maintained in the regional offices. When a facility requires additional malfunction logs the facility can request them from the local gaming technician or send an email to the regional office.

4.1.1. Malfunction logs are issued to each facility by an AFSVA employee using a locally developed form for accountability.

4.1.2. Malfunction logs are filled out and completed by activity personnel. Detailed instructions on how to fill out the document are printed on the back side of each document. All malfunction logs are be maintained as directed. It is essential that all blocks on the malfunction log are filled out completely and legibly.

4.1.3. When the activity representative has completed a malfunction log, one copy is to be given to the customer, and the other two copies are placed in the malfunction log binder.

4.1.4. The AF gaming technician reviews all malfunction documents placed into the malfunction binder upon the next visit to the facility. The technician documents his or her findings and results on the malfunction log, identifies any payments as “good to pay” or “not good to pay”, and then removes the technician copy of the malfunction log for his or her records. The last copy of the malfunction log is left for the activity.

4.2. Key and Lock Controls. All gaming program keys are maintained in network based biometric key control boxes referred to as Security Asset Managers™. The Security Asset Managers™ deliver real-time email and text message alerts announcing exceptions to predetermined rules and parameters. Access to keys is granted by entering an employee’s identification number and fingerprint into a biometric reader. The Security Asset Managers™ ensures authorized employees have access to specific keys when needed and that the keys have been returned before leaving the facility by sending email and text alerts to program management.

4.2.1. Access to money in gaming machines for cash collections and automated cash machine fills requires two individuals who have been given access to two different locks and keys. One of the individuals is the field technician and the other is an activity employee. Money is not be accessed unless these two individuals are present with assigned key.

4.2.2. Each Security Asset Manager™ is mounted in a controlled office or area. The Security Asset Managers™ are located in unsupervised general public access areas.

4.2.3. Security Asset Managers™ are be monitored by a gaming program security camera.

4.3. Manual Key Control. The manual key control procedures outlined are to be used in those instances when the Security Asset Manager™ is temporarily out of service due to a system failure or other emergency situation. In situations where the Security Asset Manager™ is out of service, the removal of all gaming machine program controlled keys from the Security Asset Manager™ may be required. If the keys can be manually released and then manually locked back in the Security Asset Manager™, the keys do not have to all be removed from the Security Asset Manager™.

4.3.1. Compromise of activity keys may result in related locks and keys being replaced at the expense of the activity or local Force Support Morale, Welfare and Recreation fund. Gaming program keys are considered to be compromised if a key is not returned to the Security Asset Manager™ within the authorized time frame or if keys are lost or checked out by an authorized employee and surrendered to another employee.

4.3.2. In an emergency situation, the field technician requests and signs for the emergency Security Asset Manager™ key from the resource manager. The field technician supplies the emergency door key and security tool to remove the high security screws holding the Security Asset Manager™ panel in place. When an emergency occurs that requires manual access the field technician sends an email to the regional manager within 24 hours identifying the reason, keys accessed, and current status.

4.3.3. When an emergency occurs where the keys cannot be manually secured with the Security Asset Manager™, the keys are to be securely stored in the Nonappropriated Fund Accounting Office. The resource manager issues authorized field technician and activity personnel the required keys using an AF Form 2432, *Key Issue Log*, on an as needed basis. Individuals who sign for keys return them as soon as possible on the day issued. As soon as the Security Asset Manager™ is repaired and ready to be put back into service, the resource manager and field technician return all keys to the panel and secure the panel.

4.4. Training. There are two types of training available for activity personnel, AFSVA and activity conducted. The installation may request AFSVA conducted onsite training for gaming activity and base personnel with duties related to the gaming. Additionally the activity conducts job specific training prior to employees accomplishing any duties related to gaming. The activity should maintain a continuity book with training aids and sample documents to ensure consistency and continuity during training. Ideally, new employees work with an experienced employee for the first several days to ensure comprehension and ability to perform duties and responsibilities.

4.5. Housekeeping. All machine maintenance and internal cleaning of machines is performed only by AFSVA personnel. The cleaning of internal components may require the game room to be temporarily closed until requirement is completed. The cleaning of machine exteriors and game rooms is the responsibility of the activity. Machines are to be cleaned with proper cleaning solution, like glass cleaner and a lint free towel. Exteriors should be wiped down weekly to include the tops, sides and stands. Game room chairs should also to be wiped down regularly to include the footrest and legs.

4.6. Machine and Gaming Equipment Movement. Gaming machines and related gaming equipment are the property of the USAF and are maintained on the property records of AFSVA. The movement of AF gaming equipment is only accomplished with preapproved written authorization or direction of AFSVA. Physical movement of machines and equipment is only done by AFSVA employees. Movement of gaming machines and related equipment by any other entity is not authorized and may result in disciplinary actions, loss of base share of revenue, cost of any required actions to correct unauthorized actions, or loss of program.

4.7. Emergency Calls: Maintenance calls by installation and activity personnel after duty hours or on weekends are to be addressed and serviced on the next normal duty day, with the exception of emergencies. Emergencies are defined as:

4.7.1. Server is down and all machines are inoperable. If power is lost to the server, allow 15 to 20 minutes for the system to restart before placing an emergency call.

4.7.2. Significant portion of machines are not operating correctly or down.

4.7.3. The machines or gaming equipment presents a real and present danger to customers or employees, such as electrical shock or fire.

4.7.4. Examples of Non-Emergencies include:

4.7.4.1. Several machines are inoperable.

4.7.4.2. Cash machine kiosk(s) are out of service.

4.7.4.3. Cashier unsure of customer payout.

4.7.4.4. Customer disputed payouts with Force Support activity.

4.7.4.5. Player gaming card is not released from machine.

4.7.4.6. Player requests an immediate payout.

4.8. Requesting Access for New Employees. The facility manager submits an email request to the AFSVA systems helpdesk. The request must include the employee's full name (First, Middle, Last), work email address, duty location(s) and duty phone number. **(T-1)**. Using this information, an account is established for the employee is created within 72 duty hours. After the account has been created, an email is sent to the activity manager and employee with the employee's unique personal identification number. The local gaming technician then schedules the new employee to have his or her fingerprints added to the biometric key control system. Facility managers are responsible for notifying the AFSVA systems helpdesk when an employee no longer works at the facility to initiate having the exiting employee's accounts closed. It is recommended that facility managers review active users every month.

Chapter 5

GAMING SERVER AND GAMING MACHINES LOCATIONS AND SECURITY

5.1. Gaming Server Location. Gaming servers are located in a secured area away from regular personnel traffic. Ideally, the server is located in a separate dedicated room with limited access. Access to server room is limited to individuals who are authorized and have a need to enter.

5.2. Server Room. To protect the server and ensure proper operation, the server room is maintained at a mean temperature of 70-80 degrees Fahrenheit at all times. The server room is to be free and clear of other items like boxes, furniture, and cabinets. The gaming server does not have anything stored on or against it and should have proper ventilation.

5.3. Gaming Machine Locations. There is a minimum of 25 square feet necessary per gaming machine and automated cash machine kiosk. In addition, ensure temperature, humidity, and air flow controls are installed in game rooms and server rooms to prevent temperature fluctuations harmful to personnel and equipment. Ensuring a controlled operating environment of 70-80 degrees Fahrenheit is necessary to protect the gaming equipment.

5.4. Security. Only AFSVA employees are authorized to open, move, make changes to, or work on the AF gaming server and gaming machines. **(T-1)**.

SHON J. MANASCO
Assistant Secretary of the Air Force
(Manpower and Reserve Affairs)

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AFI 34-101, *Air Force Morale, Welfare, and Recreation (MWR) Programs and Use Eligibility*, 24 July 2018

AFI 33-360, *Publications and Forms Management*, 1 December 2015

AFMAN 33-363, *Management of Records*, 1 March 2008

Title 10 United States Code Section 8013, *Privacy Act of 1974*

DoDI 1015.10, *Military Morale, Welfare, and Recreation (MWR) Programs*, 6 July 2009

AFI 34-202, *Procedures for Protecting Nonappropriated Fund Assets*, 22 December 2015

AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting*, 14 February 2006

AFSVA Financial Management Training Aid NA-14, *Bingo and Slot Machine Reporting*, September 2016

AFI 31-101, *Integrated Defense*, 5 July 2017

Adopted Forms

AF Form 847, *Recommendation for Change of Publication*

AF Form 1876, *NAF Consolidated Cost Center Report*

AF Form 1875A, *NAF Individual Cashier's Report*

AF Form 2539, *NAF Disbursement Request*

AF Form 2432, *Key Issue Log*

IRS Form 941, *Employee Quarterly Federal Tax Return*

IRS Form 945, *Annual Return of Withheld Federal Income Tax*

IRS Form 1042, *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*

IRS Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*

IRS Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholdings*

IRS Form W-2G, *Certain Gambling winnings*

IRS Form W-9, *Request for taxpayer identification and certification*

Abbreviations and Acronyms

AF—Air Force

AF/A1S—Air Force Director of Services

AFI—Air Force Instruction

AFMAN—Air Force Manual

AFSVA—Air Force Services Activity

DSN—Defense Switching Network

IRS—Internal Revenue Service

MWR—Morale, Welfare, and Recreation

OPR—Office of Primary

Terms

Acid Test Ratio—This is an indicator if a Force Support unit has sufficient short term assets to cover its immediate liabilities. Acid Test Ratio = Quick Assets (cash + receivables) divided by current liabilities.

Art Client Reports—Reports generated through Art Client user application.

Cashless Transaction Report—Report which identifies variances in electronic funds transfers between the gaming machine and the gaming control system.

Change Fund—Cash on hand for making change, cashing checks, foreign currency conversion funds, petty cash, and foreign currency accommodation sales.

Gaming Control System—Reporting system connecting all gaming machines to associated servers.

Hand Pay—The cashier pays by cash or check verified gaming winnings. Hand pays may be necessary when a gaming machine malfunctions or the winnings are required to be reported to the IRS.

Harvest—Removal or replenishment of money and associated accounting from the gaming machines.

Integrated Defense Council—A multidisciplinary group that evaluates an installation's security vulnerabilities.

Integrated Defense Plan—The installation's plan to mitigate security vulnerabilities.

Security Asset Manager™—An automated security key control system used to enhance security and personnel accountability of gaming machines.

Service Activity Information System—An AFSVA system supporting annual reporting, financial analysis and budget modules for AF MWR programs.

Two Person Concept—Cash can only be accessed when two people are present.

Turn-In ticket—A transactional ticket generated by the system when monies or player cards with value are turned into the activity cashier.

View Cashless Transaction—A transaction completed by an activity cashier, in the gaming control system, when a customer wishes to cash out a valid player card with value.