**Part 10 Chapter 5: BINGO REQUIREMENTS**

Rule 5.3 *Required Records.*

(a) A separate checking account at a local bank within the state of Mississippi shall be established for bingo. Only proceeds from bingo may be deposited in such account, and only expenses relating to bingo may be drawn against that account. Any expense that you would not incur if you didn’t have a bingo hall is considered a fundraising expense versus a charity’s expense. Of the charity’s fundraising expenses, authorized bingo expenses are outlined as follows:

1. The licensee may pay as compensation for all persons involved in the holding, operating or conducting of any licensed game(s) of chance an amount not to exceed Six Hundred Dollars ($600.00) per session;

2. The actual and reasonable costs of purchasing or leasing necessary supplies, equipment and materials to be used exclusively in the holding, operating or conducting of the bingo game; and

3. The actual and reasonable costs incurred in obtaining and performing necessary bookkeeping, security and janitorial services for the holding, operating or conducting of the bingo game. The reasonableness of the amounts of and the necessity for an expense authorized by this subsection shall be determined by the Commission.

All disbursements related to bingo shall be made only by check drawn on this special bank account, with the sole exception of prize payouts of under Five Hundred Dollars ($500.00) per prize. All checks shall be made payable to a specific person or corporation, and no check shall be made payable to cash. All checks drawn against the bingo account must be signed by the bingo supervisor or designated alternate supervisor on file with the Commission. Only expenses authorized by statute are allowed and all disbursements from the separate bingo account must be in strict compliance with established policy of the organization. All disbursements must be fully supported by permanently filed receipts, invoices, or other sufficient documentation and must be properly and accurately recorded.

(b) Any compensation paid to any worker must be made by check from the organization's bingo account. Items provided or donated to the organization without payment, or any cost incurred by the bingo licensee, must be documented and include evidence from the donor that no cost was incurred by the licensee.

(c) All receipts from bingo, except for cash used to make prize pay-outs of less than Five Hundred Dollars ($500.00) per prize, and that amount retained as a cash bank, shall be deposited in the bingo account no later than the next banking day following the bingo session. The start-up bank may be retained from session to session or deposited at the discretion of the licensee.All deposit slips must be sufficiently completed as to identify the date and source of the receipts being deposited.

(d) The bingo account must be reconciled monthly by someone in the charitable organization other than the person(s) authorized to sign checks on that account. The bingo supervisors, or their alternate, must sign all checks drawn against the bingo account.

(e) All deposit slips, bank statements, with canceled checks, and other bank records must be maintained as permanent record and must be available for inspection by a duly authorized representative of the Commission

(f) Each licensee shall create and maintain accurate, legible and permanent records of all transactions pertaining to revenue and expenditures of the bingo operation. All such documents will be completed in non-erasable/permanent ink. Detailed supporting and subsidiary records which identify all revenues, expenses, assets and liabilities must be kept. These records include, but are not limited to: sales invoices and receipts, purchase invoices and receipts, shipping documents, lease agreements, inventory records, and the records of daily bingo activity (session reports) as prescribed by the regulations. All records must be maintained within Mississippi for at least three (3)years. Failure to maintain complete and accurate reports could result in revocation of the license.

(g) In addition to other record requirements, a session report shall be completed on forms provided by the commission for each session of bingo that is held. If two (2) sessions are held on the same day, a separate report must be made for each session and completed prior to the start of the next session. This record shall become permanent and must be available for inspection at all times by duly authorized representatives of the Commission. The completed report must be signed by the bingo supervisor or alternate, whose name is on file with the Commission, attesting its correctness. Other signatures of workers will also be required as specified.

(h) The session report will be completed in non-erasable ink andwill include the following information:

1. General information.

i. Name of bingo licensee.

ii. Date.

iii. Session number.

iv. Time session began.

v. Time session ended.

vi. Total number of participants.

vii. Copy of program run for that session.

2. Schedule of workers.

i. Total number of workers

ii. Name of each worker. A complete list of workers and their social security numbers must be maintained on file at the bingo facility. This list must be available for inspection by agents of the Commission

iii. Duty of job assigned to each worker (such as responsible for money count, or sale of paper sheets and runner, etc.).

iv. Hours actually worked by each worker.

v. Compensation paid to each worker‑‑ if none, indicate "NONE."

vi. Signatureof each worker attesting correctness of hours and compensation.

vii. Total compensation paid to all workers.

3. Game report.

i. List by name, number and type of each game offered during the session (include pull‑tabs and electronic pull-tab devices, if applicable). The program for each session must be attached to the session report.

ii. Total number by type of game sheets, packets and/or cards sold to participants.

iii. Cost to participant per each type game sheet, packet or card sold.

iv. Names of worker(s) selling game sheets, packets, cards, and their signature(s)verifying the numbers of paper supplies issued and prices paid by the participants.

4. Total receipts from bingo and electronic daubers.(Exclude pull‑tab and electronic pull-tabdevices). Total receipts is the gross amount received from all participants from the sale of packets, game sheets, cards, etc., from the session. Do not include receipts from pull‑tabs or electronic pull-tab devices in this total. This figure is attested by signature of the worker who has duty of cashier and another worker who verified the money count.

5. Prize report.

i. List the prize(s) awarded for each individual game (exclude pull‑tab and electronic devices).

ii. List the names of winners for each prize awarded, if multiple winners, all names must be listed for each prize.

iii. Type of games. The winning game sheet or card must be retained for a period of ninety (90) days, or until an agent does an inspection and instructs that said sheets may be destroyed. A list of winners must be retained for verification for a period of three (3) years.

iv. Amount of each prize awarded. If the prize is non‑cash, a description of the prize and its fair market value shall be recorded. Also include any door prize which is awarded in a session. A door prize must be included in the per session prize limitation.

v. A receipt must be written for each prize in excess of Five Hundred Dollars ($500.00) that is awarded to a bingo patron. The receipt booklet must be a three‑part form with pre-printed numbers. The name of the charity and the location where the bingo games are held must also be pre-printed on the receipt.

1. The original copy of the receipt is to be completed and given to the bingo patron upon determination that the patron has won a prize. The second copy is to be given to the cashier for verification of the prize when the prize is paid to the winning patron to ensure that the original had not been tampered with or altered in any way. This second copy must be signed by the patron when he or she receives his or her winnings. This second copy is permanent record and must be attached to the session report. An unsigned prize receipt will void the prize. The third copy must be maintained in its original booklet to be used as verification and maintained on file for at least three (3) years.

2. The following information is to be included on the receipt:

i. Date

ii. Session number

iii. Game played

iv. Prize amount awarded

v. Name of winner printed legibly

vi. Address, city and state of winner

vii. Social security number of winner

viii. Signature of winner

ix. Signature of worker who awarded the prize

x. Signature of cashier who paid the prize

(3) If the prize is Five Hundred Dollars ($500.00) or more, a check must be written to the winner. This amount must be included in the total prizes awarded.

vi. Total amount of all prizes awarded for the session (exclude pull‑tab and electronic pull-tab devices.)

6. Pull‑tab bingo.

i. Listing by name and serial number of each deal being sold during the session.

ii. Number of pull‑tabs sold

iii. Price per pull‑tab

iv. Name of worker(s) selling pull‑tabs andtheir signature verifying total issued, sequence numbers and price

v. Total receipts from pull-tabs

7. Prizes awarded for pull‑tab bingo.

i. The patron must sign all winning pull-tabs beginning with third tier from the bottom and up.A copy of the payout sheet, which is included in each deal, must be maintained as evidence of all receipts and prize payouts.

ii. Total amount of prizes awarded for pull‑tabs. Any winning player receiving Five Hundred Dollars ($500.00) or more must sign a receipt as described in 13 Miss. Admin. Code Pt. 10, R. 5.3(h)(5)(v).

iii. The winning tabs must be retained for a period of ninety (90) days or until an agent does an inspection and instructs that said pull-tabs may be destroyed.

8. Total receipts from electronic pull-tab devices. The money count report must be attached to the session report.

9. Total prizes paid to electronic pull-tabdevice players. All payout tickets must be signed by the patron and the cashier. All tickets must be attached to the session reportfor verification. Any winning player receiving Five Hundred Dollars ($500.00) or more must sign a receipt as described in 13 Miss. Admin. Code Pt. 10, R. 5.3(h)(5)(v).

10. Total of all receipts from bingo, including electronic daubers,pull‑tabs, electronic pull-tab devices.

11. Total of all prizes awarded from bingo, including electronic daubers, pull‑tabs, electronic pull-tab devices.

12. Win/Loss (gross receipts less prizes awarded).

13. Cash reconciliation.

i. Beginning cash on hand, two (2) workers signatures of verification.

ii. Cash receipts for the session.

iii. Cash disbursements prizes under Five Hundred Dollars ($500.00).

iv. Ending cash on hand, two (2) workers signatures for verification.

v. Check receipts for the session.

vi. Bingo supervisor or designated alternate supervisor signature verifying all information on the report is true and correct.

Source: *Miss. Code Ann.* §§ 97‑33‑65, 97‑33‑69, 97‑33‑71, 97‑33‑73, 97‑33‑75, and 97‑33‑109.

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1. The licensee may pay as compensation for all persons involved in the holding, operating or conducting of any licensed game(s) of chance an amount not to exceed ~~Four~~ Six Hundred Dollars ~~($400.00)~~ ($600.00) per session;

2. The actual and reasonable costs of purchasing or leasing necessary supplies, equipment and materials to be used exclusively in the holding, operating or conducting of the bingo game; and

3. The actual and reasonable costs incurred in obtaining and performing necessary bookkeeping, security and janitorial services for the holding, operating or conducting of the bingo game. The reasonableness of the amounts of and the necessity for an expense authorized by this subsection shall be determined by the Commission.

All disbursements related to bingo shall be made only by check drawn on this special bank account, with the sole exception of prize payouts of under Five Hundred Dollars ($500.00) per prize. All checks shall be made payable to a specific person or corporation, and no check shall be made payable to cash. All checks drawn against the bingo account must be signed by the bingo supervisor or designated alternate supervisor on file with the Commission. Only expenses authorized by statute are allowed and all disbursements from the separate bingo account must be in strict compliance with established policy of the organization. All disbursements must be fully supported by permanently filed receipts, invoices, or other sufficient documentation and must be properly and accurately recorded.

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(d) The bingo account must be reconciled monthly by someone in the charitable organization other than the person(s) authorized to sign checks on that account. The bingo supervisors, or their alternate, must sign all checks drawn against the bingo account.

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vi. Total number of participants.

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5. Prize report.

i. List the prize(s) awarded for each individual game (exclude pull‑tab and electronic devices).

ii. List the names of winners for each prize awarded, if multiple winners, all names must be listed for each prize.

iii. Type of games. The winning game sheet or card must be retained for a period of ninety (90) days, or until an agent does an inspection and instructs that said sheets may be destroyed. A list of winners must be retained for verification for a period of three (3) years.

iv. Amount of each prize awarded. If the prize is non‑cash, a description of the prize and its fair market value shall be recorded. Also include any door prize which is awarded in a session. A door prize ~~purchased by the organization must be deducted as a bingo expense and~~ must be included in the per session prize limitation.

v. A receipt must be written for each prize in excess of Five Hundred Dollars ($500.00) that is awarded to a bingo patron. The receipt booklet must be a three‑part form with pre-printed numbers. The name of the charity and the location where the bingo games are held must also be pre-printed on the receipt.

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ii. Session number

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ix. Signature of worker who awarded the prize

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(3) If the prize is Five Hundred Dollars ($500.00) or more, a check must be written to the winner. This amount must be included in the total prizes awarded.

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