NCSA Activity Director Financial Management Guidance

Activity Directors are responsible for the overall financial activity associated with their events. This includes:

- Development and submitting a balanced budget
- Remaining within the budget for the activity
- Communicate budget discrepancies or changes in a timely manner
- Ensuring purchases are made according to NHQ guidelines
- Ensuring contracts for meals and lodging are secured and submitted well in advance of the activity for entry into NHQ's financial tracking system
- Approving activity expenditures
- Submitting credit card expense reports on time
- Submitting invoices for payment in a timely manner
- Entering "actuals" in the budget spreadsheet throughout the activity timeline
- Submitting a final report within 30 days of the activity end date. For summer activities, all final reports are due no later than 1 September.
- Ensuring activity staff do not use personal credit cards for activity expenses

Activity Directors should appoint a Finance Officer for their activity as soon as possible. The Finance Officer should not hold any other position with the activity.

Creating Your Activity Budget

All activities will use the provided Budget template spreadsheet to plan their budget each year. Proposed budgets are due in your Dropbox Finance folder for review no later than 1 August for winter activities and 15 October for summer activities.

All budgets will be balanced – also known as revenue neutral. Activity Directors are expected to submit a realistic expense budget to CAP/CPA. Once your expenses are reviewed, CAP/CPA will determine the student tuition rate to achieve a self-funded, balanced budget.

CAP/CPA will review all budgets, determine if an allocation is available and required, and return an approved budget no later than 1 October for Winter activities and no later than 31 December for Summer activities.

Once the budget is approved, the AD is responsible for operating the activity within the parameters of that approved budget.

NHQ Corporate Allocation

NHQ adds a corporate allocation to the revenue, funds raised, and USAF appropriated to balance against expenses in some cases. Allocations must be planned during the Sept-Dec budget cycle.

USAF Appropriated Allocation

Appropriated Allocation funding is provided directly by the USAF to support *specific* activities. Unless CAP/CPA communicated that your activity has this budget line, assume you don't have it.

These expenditures are the most restrictive and only can be used to pay for certain expenses. Examples include: Lodging, Travel, Gear, or Professional Services. Appropriated may not be used for Meals or Swag. Swag examples include, but are not limited to: coins, patches, hats, water bottles, etc.

If you have appropriated dollars assigned to your budget, CAP/CPA will review the specific restrictions with you between Sept-Dec each year.

Federal Tax Exemption

Civil Air Patrol's 501c3 document is posted on the Activity Director Resources Page.

Civil Air Patrol Employee Identification Number (EIN): 75-6037583

State and Local Taxes

Your activity may be eligible for state or local tax-exempt status. A list of states offering a reduction or waiver of state taxes is posted on the Activity Director Resources Page. Check with your local wing legal officer for assistance.

Fundraising

Funds raised through fundraising efforts may be used for any expense unless restricted by the donor or grant provider. Please note that unless specified, the dollars received are spent in the year received first and then other income is expended.

Before soliciting any donations or contributions, whether cash or in-kind, the entity identified to be approached must be communicated to CAP/CPA for approval by the NHQ Development Team prior to any solicitation. No requests for contributions may be made without prior approval from both CAP/CPA and NHQ Development.

If you are going to raise funds from entities within a specific state, please coordinate with the Wing Commander once national approval is obtained to ensure that CAP is not competing with or diverting resources from that Wing.

In-Kind or Cash Donations

In-Kind or cash donations should be included in the budget if known and confirmed ahead of time so the amount can be factored into the entire budget. In-Kind donations can include the provision of lunch at the vendor's facility for CAP participants. At the minimum, have the Finance Officer collect the information below necessary to provide a thank you note and upon vendor request, a charitable donation receipt.

- Name/POC
- Address
- Date/Activity
- People served
- Any other information that might be valuable in providing a thank-you