



WAWG SUPPLEMENT 1
CAP REGULATION 173-1

9 September 2021
APPROVED/L. CAMPBELL/CAP/FM
Finance
FINANCIAL PROCEDURES AND ACCOUNTING

CAP Regulation 173-1, dated 15 November 2012, including ICL 17-02, dated 15 March 2017, is supplemented as follows:

6.m. **Added.** Washington Wing members who request advances must do so with the following clarifications:

6.m.(1) **Added.** The advance must be requested payable to a member and not a vendor. Prepayments to vendors should be attached with appropriate quotes or invoices and submitted with either Washington Wing Form 31, *Unit Check Request*, or Washington Wing Form 38, *Wing Check Request*.

6.m.(2) **Added.** Event estimated budget must be provided with the request.

6.m.(3) **Added.** Advance requests are due no later than 21 days before the date of the event.

6.m.(4) **Added.** Advance requests shall be submitted using Washington Wing Form 33.

6.m.(5) **Added.** Check requests may be submitted without the Form 31 or Form 38 check request attached. In that case, the WA shall remit the request via Sertifi to the unit or wing members authorized to approve expenditures IAW the unit F172. Wing expenditures will require, at a minimum, notation on the receipts regarding which department is paying the expenditure.

11.r.(1) **Added.** Washington Wing units shall provide, upon completion of deposit, at a minimum, the following documents:

11.r.(1).a **Added.** A completed WAWG Form 32, *Deposit Advice*

11.r.(1).b **Added.** A copy of the bank transaction receipt

11.r.(1).c **Added.** Copies of checks deposited

11.r.(1).d **Added.** A copy of the bank deposit slip.

18.a. **Added.** Units are to use WAWG Form 31, *Unit Check Request*, for all expense reimbursements. This form is to be used as a cover sheet with supporting documentation. Documentation must be attached at the time of submission which shows what was purchased. Documentation includes, but is not limited to:

18.a.(1) **Added.** Itemized receipts of the expenditures showing what was purchased (Required). For dining reimbursements, this must be the itemized receipt as well as the charge receipt with tip and not simply the summary charge receipt.

18.a.(2) **Added.** Invoices and/or quotes as applicable.

18.b. **Added.** Members requesting reimbursements from wing funds, which includes wing organized activities such as, but not limited to, Professional Development training sessions, Desert Eagle Flight Encampment, Cascade Falcon Encampment, GSAR, etc. are directed to use the WAWG Form 38, *Wing Check Request*, for approval. The supporting documentation as outlined in paragraph 18.a(1) and 18.a(2) of this supplement is required at the time of submission. Approval is required from the activity or Department Director accordingly. If the request payee is for the unit/wing commander, then finance committee member approval will be required prior to paying the reimbursement, IAW authorizations on the CAPF 172, *Consolidated Authorizations* form.

18.c. **Added.** Units or wing departments wishing to transfer funds to either an activity or another unit within the wing shall use WAWG Form 34, *Funds Transfer*, to make the transfer. The transfer is initiated and authorized by the unit sending funds. Supplemental documentation shall be attached where applicable. The supplemental documentation may include, but is not limited to:

18.c.(1) **Added.** Event Registration confirmations

18.c.(2) **Added.** Event Rosters

18.c.(3) **Added.** Emails confirming the necessity of payment

18.d **Added.** Mission-related expenses must be submitted via WMIRS IAW CAPR 173-3. WAWG will not accept paper scans of CAPF 108s. Only electronically submitted e108s will be accepted. Reimbursement requests require the member's name input into the appropriate field within WMIRS when submitting the e108.

33. **Added.** Washington Wing-Specific Procedures for Units

33.a. **Added.** All financial paperwork including but not limited to reimbursements, budgets, F172s, travel requests, are, unless otherwise specified in this supplement, to be emailed as PDFs with supporting documentation to billing@wawg.cap.gov or mailed to Washington Wing Headquarters at:

Washington Wing, CAP
1155 Barnes Boulevard
Joint Base Lewis-McChord, WA 98438

33.b. **Added.** Typed signatures are not permitted in place of signatures. Typed signatures include, but is not limited to, the use of filler text such as “//Signed//.” Signatures must be representative of the individual's pen signature. Workflow based utilities, such as HelloSign may be used, provided that the signature is representative of the individual's penmanship.

33.c. **Added.** Unit finance officers are highly encouraged to use the wing Microsoft Excel checkbook program for tracking expenditures and reconciling their monthly expenses as well as preparing their fiscal year budgets. This spreadsheet, developed by CAWG and distributed by the PCR, applies the CAP NHQ Chart of Accounts to units for budgeting purposes and expense tracking. Training will be provided by the WAWG/FM. These tools can be found on the WAWG Finance section page, which can be accessed at: http://www.wawg.cap.gov/wing-staff/finance/fm_resources

33.d. **Added.** Units with an average monthly balance less than \$1500 for the most recent 6-month period should strongly consider raising funds through member dues. Dues should be calculated such that dues contributions will keep the unit solvent for activities. Unit finance committees should amend their

expenses accordingly. Units that fall into this provision must have a dues policy in place to be considered for any financial aid requests made by the unit.

34. Added. Washington Wing-Specific Procedures for Financial Management of Activities

34.a. Added. WAWG/FM shall provide a wing-specific Microsoft Excel program for use in managing the enrollment, income, and expenditures for wing-oriented activities. This will be available on the WAWG Finance section page, which can be accessed at: http://www.wawg.cap.gov/wing-staff/finance/fm_resources

34.b. Added. Upon completion of the activity, the activity director or commander must include the excel calculation spreadsheet with copies of receipts. Scans are permitted in lieu of originals; however, the originals must be retained for 60 days if scans are submitted.

34.c. Added. The activity director shall notify WAWG/FM by email if there are any problems obtaining or using the Excel program. WAWG/FM shall provide further direction or a fix.

34.d. Added. This section applies to such events as, but is not limited to, Professional Development seminars flight and basic encampments, the Arlington Fly-in, WAMA, GSAR, and Cadet Competition events.

34.e. Added. This section provides regulatory structure in support of WAWG Pamphlet 1, Activity Management Guide. Where conflicts exist, this supplement takes precedence.

35. Added. Wing Travel Policy

35.a. Added. Washington Wing travel may be requested when the benefits of the trip will serve to execute or improve Civil Air Patrol programs and services. Washington Wing will pay for member travel incurred in pursuit of CAP goals when authorized by delegates at wing or requested by region or national headquarters. Members are expected to observe CAP regulations, policies, and procedures when reporting expenses related to travel.

35.b. Added. Wing Commander's Travel Budget. Washington Wing makes an annual travel allocation for the required travel of the Wing Commander to attend region and national functions. The travel allocation is reflected on the Wing's annual budget. This allocation is made based upon the fact that the Wing Commander represents the Washington Wing's interests, rather than her/his own, on these trips. The Wing Commander's travel budget is intended to supplement, not replace, the reimbursements offered by NHQ for the Wing Commander's trips to annual NHQ functions and the PCR Annual Conference. Any expenses covered by NHQ reimbursements are not eligible for reimbursement under this policy.

35.c. Added. Requests for travel. All requests for travel must go through the department head responsible for the department budget for approval prior to presentation at the wing finance committee level. Washington wing Form 36 for Travel Request/Reimbursement should be used to submit the request. Travel approval must be obtained no later than 30 days prior to the anticipated date of travel to ensure optimal booking processes to minimize costs. Exceptions will be handled on an urgent case-by-case basis.

35.d. Added. Travel Reimbursements. Travel expenses shall be remitted on the partially completed Washington Wing Form 36 to the wing administrator within 14 days of returning from approved travel.

The member will complete the travel report and submit it with all applicable receipts.

35.d.(1). **Added.** Expenditures permitted. Travel expenses shall be limited to airfare, fuel expenses, tolls, hotel, parking, and registration/event fees. Rental cars shall require discrete preliminary approval in lieu of taxi or ride share services used on site. Members are strongly encouraged to leverage taxi/ride shares, CAP corporate vehicles, subways, and courtesy vans to facilitate transportation. Members should use all applicable resources or CAP discounts to book accommodations at the lowest possible rate. Washington Wing does not pay for meals, unless it is a banquet included with the event registration. Washington Wing does not pay a per diem.

35.d.(2). **Added.** Airfare. Airfare should be purchased at least two weeks out from the dates of travel to avoid unnecessarily expensive accommodations. Upgrades will not be reimbursed. No reimbursement is available for member-supplied frequent flier miles. Business class or first class is not authorized.

35.d.(3). **Added.** Internet Service. Washington Wing will not reimburse for hotel internet service. Washington Wing has several wireless hotspots available for loan during the travel period which can be used at no additional charge. Contact the Wing Administrator or the Information Technology Officer for more information on reserving a device.

35.e. **Added.** Administrative Process.

35.e.(1). **Added.** Members requesting travel should complete the travel request portion of WAWG Form 36 and submit it to the Wing Administrator no later than 30 days prior to the date of intended departure.

35.e.(2). **Added.** Upon receiving approval, the member may proceed to book travel. If a wing credit card is used, the airfare receipt should be submitted to the wing administrator as soon as the airfare is booked.

35.e.(3). **Added.** Within 14 days of completion of the trip, all receipts should be attached to WAWG Form 36 and submitted to the wing administrator for payment.

36. **Added.** Direct Deposit / Electronic fund transfers. Washington Wing now can issue direct deposit EFTs for reimbursement payments to members. This is an optional program to expedite payments to members. This program is aimed to reduce the cost of printing and mailing checks as well as to improve the ability to reimburse members rapidly.

36.a. **Added.** Enrollment

36.a.(1). **Added.** Participants can enroll by submitting Washington Wing Form 37 to the director of finance. Encrypted means of form submission may be available. Contact FM@wawg.cap.gov for submission specifics.

36.a.(2). **Added.** Access to the banking information will be limited to the WAWG/FM and WAWG/WA.

36.a.(3). **Added.** Enrollment forms will be separated into a coupon and the banking information portion will be destroyed within 7 days of submission. This is intended to provide enough window for the deposit information to be configured for the WA and FM to conduct the transactions. The coupon portion, containing the signed authorization, shall be retained in SmartVault for the duration of the authorization.

36.a.(4). **Added.** Enrollment is voluntary and can be opted out at any time. To opt out, the participant is required to send an email to the Director of Finance requesting termination of their participation. This must be done in writing by email.

36.b. **Added.** Change of Director of Finance / Wing Administrator. When there is a change in FM or WA,

access to the transfer protocols will be removed for the outgoing staff member. This will, effectively, terminate the deposit mechanism. Members who are participating in the direct deposit program will be required to reauthorize their participation in the program to ensure continuity once the replacement staff member is on-boarded.

37. Added. Banking fees. WAWG units are not assessed monthly, quarterly or annual banking fees. Chase Bank does not charge the Wing fees of that nature because all transactions are processed electronically. However, in the event that a “stop payment” must be issued for any reason, the associated bank fee will be charged to the unit affected. Units wishing to recoup the expense will do so by making arrangements with the member involved with the transaction. Reasons for a “stop payment” to be issued will include, but are not limited to, misplaced checks or checks returned due an insufficient or invalid mailing address. In addition, fees for personal checks written for deposits to unit accounts that are returned for “insufficient funds” or other reasons will be charged back to the unit affected. The unit will bear the responsibility for collecting any bank fees Incurred.

38. Added. Washington Wing Financial Forms. The following forms are prescribed for use in financial transactions within the Washington Wing. These forms are available on the Washington Wing website in fillable form and should be submitted electronically where possible. The preferred format for submitting these forms is in PDF form.

38a. Added. WAWG Form 31 – Unit Check Request Form. This form shall be used for remitting unit-level expenses for payment.

38b. Added. WAWG Form 32 – Deposit Advice Form. This form shall be used for notifying Wing of a deposit for credit to a Unit or Wing account.

38c. Added. WAWG Form 33 – Advance Funds Request Form. This form shall be used for all requests for the advancing of funds for a Unit or Wing activity. It includes post-event reconciliation tables.

38d. Added. WAWG Form 34 – Funds Transfer Form. This form shall be used for all fund transfers from a Unit or Wing Department to another Unit or Wing Department.

38e. Added. WAWG Form 35 – Request for Fundraising Approval. This form shall be used when planning all Fundraising Activities, except for Wreaths Across America. This form must receive approval from the Wing Commander (or designate) before the activity begins.

38f. Added. WAWG Form 36 – Wing Travel Request/Reimbursement Form. This form shall be used to obtain pre-approval for travel as well as for post-travel reimbursement. Travel expenditure reimbursements after the event will not require a F31 or F38.

38g. Added. WAWG Form 37 – Direct Deposit Enrollment Form. This form shall be used to enroll in the Wing Direct Deposit Program for payment reimbursements.

38h. Added. WAWG Form 38 – Wing Check Request Form. This form shall be used for remitting Wing-level expenses for payment.

Attachment 1

COMPLIANCE ELEMENTS

OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-up	How to Clear Discrepancy
FM	1	Are deposits and expenditures handled IAW WAWG Supplement 1 to CAPR 173-1?			
		a) Are deposits properly documented, submitted timely to WAWG WA, and represent all funds collected IAW WAWG Supplement 1 to CAPR 173-1, para 11.r?	a) Deposits are verified in SmartVault / Quickbooks to ensure proper documentation and timely submission to WAWG/WA.	a) (Discrepancy): [xx] (Question 1) Unit failed to document and/or submit deposit documentation timely IAW WAWG Supplement 1 to CAPR 173-1.	a) Attach a copy of the deposit and any supporting documentation to the discrepancy in the Discrepancy Tracking System (DTS). Submit a copy to the WAWG WA for additional processing.
		b) Are reimbursement requests properly documented, submitted timely to WAWG WA IAW WAWG Supplement 1 to CAPR 173-1, para 11.r?	b) Expense reimbursements are verified in Quickbooks with the scanned documentation attached and stored in SmartVault. Receipts verify timely submission and are itemized rather than summary charge slips.	b) (Discrepancy): [xx] (Question 1) Unit failed to submit appropriate documentation of an expense IAW WAWG Supplement 1 to CAPR 173-1.	b) Attach a copy of the appropriate expense receipt to the discrepancy in the Discrepancy Tracking System (DTS). Submit a copy to the WAWG WA for additional processing.