



REGULATION 173-1

15 September 2020

APPROVED/H.LAGERMAN/CAP/FM
FINANCIAL MANAGEMENT PROCEDURES

This instruction prescribes the financial management procedures of the NC Wing. This instruction supplements the requirements listed in CAPR 173-1 concerning management of NC wing funds and supersedes prior issued supplements, instructions, and procedures.

The effective date of this procedure is 01 September 2020.

173-1 6. i. (1). Added. Chief of Staff is responsible for approving expenditures of wing staff. After approval and upon receipt of goods or services staff will be submit NCWGF 35 with supporting documentation to wing administrator within 10 days for payment.

173-1 6. i. (2). Added. Aircraft "B" and "C" flying hours will be invoiced to PIC in accordance with approved rates as listed in NCWG Supplement to CAPR 173-3 plus applicable collection fees. Wing Administrator will identify accounts over 30 days past due to Director of Finance. Collection of accounts determined to be non- collectable will be referred to the Wing Commander.

173-1 6. i. (3). Added. Dir. of Finance will notify Chief of Staff of past due accounts.

173-1 6.i.(4). Added. When applicable the following will apply to all wing events/expenditures:

- A requirement of 3 bid/quotes for any purchase or service over \$2,500 prior to submission to financecommittee
- All requests for funding or approval must be submitted 30 days in advance for major events (encampment, SAR school, ranger, anything that is put on the calendar greater than30 days out)
- Any service or sale involving payment to another CAP member or related party/company should include a disclosure of that fact to finance committee and disclosures per conflict of interest policy if required.
- Any and all expendable supplies purchased during events will be approved in writing (email) prior to purchase. Justification as to quantity, use, and need will be expected and documented. Any remaining expendable supplies should be returned and stored at NCWG unless approved otherwise by NCWG CC or LG.

173-1 7. a. The Wing Commander will appoint the Director and Assistant Director of Finance in accordance with CAPR 35-1. The Assistant Director of Finance will serve as Director of Finance whenever the Director is unable to perform the duties of the office.

173-1 9. b. The Wing Commander, will appoint members to the NC Wing Finance Committee. The finance committee will be composed of the following:

Wing Commander, Chairman Vice
Commander(s)

Chief of Staff Director of
Finance
Assistant Directors of Finance Members
at large

Advisory members
Wing Administrator- Recording Secretary Members at Large

173-1 9. b. (4.) NC Wing Director of Finance will submit a budget to the Finance Committee for approval prior to start of each fiscal year. Budget will identify non appropriated revenue and expense accounts and wing directorate responsible for the budget accounts. Budget will be reviewed quarterly by the Finance Committee.

173-1 9. c. (10.) Added. Financial reports/forms are required from all units below wing level as listed in attachment 1. Failure to submit required reports/ forms will be considered a violation of Financial Management Procedures. Failure to submit required reports will be reported to the command staff for appropriate disciplinary action.

173-1 9. c. (11.) Added. Units below wing level will submit **Unit Check Request Form, NCWG Form 35** and applicable documentation to NC Wing HQ for payment no later than 30 days from date of invoice or expenditure.

DocuSign (“electronic signature”) is the preferred method of approval for unit expenditures. NCWGF 35 received after 60 days of the occurrence of the expense cannot be paid per CAP regulations.

173-1 9. c. (12.) Added. NCWGF 35- Unit Check Request Form- Units will submit NCWGF35 with applicable documentation to Wing HQ for payment of non-recurring expenses.

173-1 11. r. (1.) Added. NCWGF36-Unit Deposit Record- Units will complete NCWGF36 in detail. Form will be forwarded to Wing HQ with bank deposit record within 7 days of deposit.

173-1 16. c. Certificates of Deposits (CD's) will be managed by Dir. of Finance. Upon maturity or "cashing out", Dir of Finance will transfer the funds to the Consolidated Unit account and assign funds to the applicable unit.

173-1 17. a. All funds collected for any activity, including fundraising, must be deposited upon receipt. Funds collected on site may not be used to pay any expenses. All expenses for the activity must be paid via check from the unit funds held by the wing or paid by the member and the member will be reimbursed from the unit funds held by the wing. Advances are also allowed to reduce the financial burden on members provided all requirements for advances are met.

173-1 17. a. (1.) Added. A reconciliation of activities where funds are collected or expenditures incurred is required within 30 days of the completion of the event.

173-1 17. a. (2.) Added. Fund Raising Activity deposits will include the Fund Raising Approval Number on deposit slips.

173-1 17. a. (3.) Added. Fund Raising Approvals expire at the end of the fiscal year in which approved.

173-1 17. a. (4.) Added. A Final Fund Raising Summary Report (NCWGF173-4R) must be submitted within 30 days of the end of the FY.

173-1 19. Debit cards are not authorized by the NC Wing.

173-1 20. e. (1.) Added. NC Wing credit cards will be controlled by the command staff and released upon proper authorization on an "as needed" basis to Activity Finance Officers (AFO). Use of the NC Wing credit card will be authorized by the command staff and documented on NCWGF 35. Activities desiring to use wing credit card will appoint an Activity Finance Officer.

173-1 20. e. (2.) Added. Activity Finance Officer will submit a request for use of wing credit card to Wing Administrator who will forward request to command staff. Upon completion of activity credit card with original receipts must be submitted to Wing Administrator no later than 10 days following activity completion.

173-1 20. e. (3.) Added. No personal use of wing credit card is permitted. Credit cards will not be used for cash advances. Improper usage and accounting of credit cards will be reported to the Wing Commander for disciplinary actions as appropriate. Personnel using wing credit card(s) assume full financial responsibility and liability for incurred credit card debts. Lost or stolen credit cards will be reported immediately to Wing Administrator, Wing Commander, and Director of Finance.

173-1 22. Added. Real Property Inventory must be completed in ORMS. Wings & units must verify real property in the Real Property Module. All CAP entities must report whether their facility is donated or not. Due from units no later than 30Nov. The Wing must verify all wing and unit data are accurate by 31Dec.

173-1 24. a. Added. Personnel travel on CAP missions will be documented on CAPF108/E108 (WMIRS). Personnel travel on non-CAP missions will be documented on NCWGForm173-1.

173-1 24. b. Added. Travel expense report will include purpose of travel and original receipts for all expenditures. Travel expense report must be submitted no later than 15 days following completion of travel. Receipts must show expenditure purpose to facilitate posting to the correct accounts.

173-1 24. b. (1.) Added. Failure to submit proper accounting of travel expenses within 30 days of travel completion will be reported to the command staff for appropriate disciplinary action.

173-1 24. c. Added. Wing credit cards may be used for expenditures directly related to authorized travel activities within the user's scope of duty.

173-1 32. c. Added. The Dir. of finance will notify the Wing Commander of violation(s) of the financial management procedures. The Wing Commander may impose appropriate restrictions on the unit.

173-1 32. c. (1.) Added. Submission of Report(s) 10 days late: 30 day suspension of unit activities from date of email notice.

173-1 32. c. (2.) Added. Submission of Report(s) 30 days late: Suspension of unit activities until released by wing commander.

173-1 32.c. (3.) Added. Failure to comply with Wing Financial Management Procedures: Director of Finance will report violations of wing financial management procedures to Chief of Staff for appropriate disciplinary actions.

Edward P Angelovich, Colonel, CAP
Commander

Attachment 1 – Required Reports/Forms

1. **CAPF 171** Unit Commander Financial Disclosure Statements
(This form is available in E Services only. Paper copy no longer permitted)
2. **CAPF174** Unit Contributed Facilities & Utilities for FY.
3. **Unit Budget** Unit balanced budget for the FY. Due no later than 15 September.
4. **IRS W-9** Vendor Identification Number- Required FOR INVOICE PAYMENT (Unless to a CAP member)
5. **CAPF 172** Consolidated Financial authorization (required annually/ changes of command/appointment of Finance Committee
Reports/forms are required NLT 15 Sept of each FY unless otherwise started. Submit reports/forms to wing headquarters.
6. **NCWGF 173-4** Fund Raising Approval Request (required prior to any fundraising activities) Reports/forms are required 30 prior to any fundraising activity. Submit reports/forms to wing headquarters.
7. **NCWGF WAA 173-4** Fund Raising Approval Request form for with Wreaths Across America events.
8. **NCWGF 173-4R** Report of Fund Raising Activity (required within 30 days of fundraising activities) Reports/forms are required 30 days after any fundraising activity. Submit reports/forms to Wing Headquarters.

DO NOT SUBMIT REPORTS/FORMS DIRECT TO NAT HQ

Attachment 1 COMPLIANCE ELEMENTS

OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-up	How to Clear Discrepancy
FM	1	Was the NCWGF 173-1 submitted to finance within 15 days of travel?	Review of SmartVault records.	(A-Discrepancy): [XX] (Question1) A NCWGF 173-1 was not submitted to finance within 15 days of travel IAW NCWG Operating Instruction to CAPR 173-1 para 24.	Train persons on the OI and have training documented by signature of individual
FM	2	Were all unit budgets submitted to Wing prior to 15 September	Review of SmartVault records	(A-Discrepancy): [XX] (Question1) A unit budget was not submitted to finance prior to 15 Sept IAW NCWG Operating Instruction to Attachment 1-3	Unit submits budget to Wing
FM	3	Did the unit submit a CAPF 172 to Wing prior to 15 September?	Review of CAPF 172 submissions in eServices	(A-Discrepancy): [XX] (Question1) The annual CAPF 172 was not submitted to Wing HQ prior to 15 Sept IAW NCWG Operating Instruction to Attachment 1-5	Unit submits CAPF 172 to Wing HQ
FM	4	Did the unit submit Unit Deposit Record NCWGF 36 to	Review of records in SmartVault	(A-Discrepancy): [XX] (Question1) The failed to submit unit deposit	

		Wing within 7 days of deposit?		record NCWGF 36 to Wing HQ within 7 days of deposit IAW NCWG Operating Instruction (G)	
FM	5	Did the unit submit a Fund Raising Approval NCWGF 173-4 to Wing HQ prior to fundraising events?	Records in SmartVault	(A-Discrepancy): [XX] (Question1) The failed to submit Fund Raising Approval NCWGF 173-4 to Wing HQ prior to fundraising activities IAW NCWG Operating Instruction	Unit submits CAPF 173-4 to Wing HQ
FM	6	Did the unit submit a Report of Fund Raising Activity NCWGF 173-4R to Wing HQ within 30 days after fundraising events?	Records in SmartVault	(A-Discrepancy): [XX] (Question1) The failed to submit a Report of Fund Raising Activity NCWGF 173-4R to Wing HQ within 30 days after fundraising activities IAW NCWG Operating Instruction	Unit submits CAPF 173-4R to Wing HQ