



# CAP REGULATION 173-1

31 January 2023

APPROVED/J. MISTICH/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

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

**Paragraph 6.n. Added.** All Units CAPF172's, bill payments, reimbursements, funds transfers, and fundraising request forms will be approved by electronic signature of the appropriate finance committee members using DocuSign.

**Paragraph 6.o. Added.** Email .pdf files are the preferred method of receiving documentation.

**Paragraph 6.p. Added.** Members Accounts that are over \$100.00 and 100 days in arrears will have disciplinary action taken by PA Wing in accordance with regulation CAPR 35-8. If payment arrangement has not been accepted after 200 days, membership termination procedures will be followed.

**Paragraph 6.q. Added.** Use the most current version of Pennsylvania Wing (PAWG) PAWG Forms (PAWGFs) as found on the PA Wing website at <http://www.pawg.cap.gov/forms-and-publications>. Detailed instructions are given on each form. Completely fill out all blocks of the forms to include full names of individuals or organizations as applicable. Below is a list of applicable forms:

**Paragraph 6.q.(1) Added. PAWGF 173-B, PA Wing Civil Air Patrol Budget for Units Below Wing level.** Used by unit to submit budget for posting.

**Paragraph 6.q.(2) Added. PAWGF 173-D, PA Wing Deposit Advice for Wing and Units Below Wing Level.** Used by wing and units below wing level (WG, GP, SQ, FLT) to submit deposit advices.

**Paragraph 6.q.(3) Added. PAWGF 173-C, PA Wing Banker Check Request for Units Below Wing Level.** Used by units below wing level to submit reimbursement requests.

**Paragraph 6.q.(4) Added. PAWGF 173-W, PA Wing Civil Air Patrol Check Request for Wing Level.** Used by members to request reimbursement from wing level funds.

**Paragraph 6.q.(5) Added. PAWGF 173-4 PA Wing Civil Air Patrol Fundraising Request for Wing and Units Below Wing Level.** Used by members to request approval for fundraising.

**Paragraph 6.r. Added.** Wing Banker Unit Funds documentation should include unit charter numbers (PAXXX) on all correspondence to include, but not limited to, emails, PAWG Forms, deposit slips, and deposit receipts.

**Paragraph 6.s. Added. PA Wing Sponsored Events and Invoicing.** PA Wing sponsored schools and events fees are due by the published dates. Members or units will be invoiced by PA Wing. If payment is not received or arrangements have not been agreed to by the PA Wing Finance Committee within 30 days of the date of the event, the member will be considered as being in arrears.

**Paragraph 6.t. Added. Refund Policy:**

**Paragraph 6.q. (1) Added.** For the week-long summer Cadet Training School (CTS) programs (Encampment, Leadership Development Course, Northeast Region Cadet Leadership School, Northeast Region Honor Guard Academy, Cadet Commander Course, and any other CTS program). If you cannot attend a summer CTS program for which you have prepaid, a written request must be received, addressed to the CTS Commander, fourteen (14) days prior to the start of the event.

**Paragraph 6.q. (2) Added.** For all other Wing Events: Unless otherwise prescribed by the event director, if you cannot attend an event for which you have prepaid a written request must be received by the event director, seven (7) days prior to the start of the event. A refund of 100% less a \$5.00 administrative fee will be returned to the individual whose signature is on the payment. If a written request is received after the date above but before the day of the event, the event director will decide if any refund is due at up to the amount of 50% of the original cost. If you leave the event for any reason or "No Show", no refund is authorized. If the event is cancelled, the individual whose signature is on the payment will receive a refund. It is the event director's responsibility to notify and confirm all refunds in writing with the Finance Department.

**Paragraph 7.d. Added.** After the wing director of finance reviews the unit reports, the wing director or assistant wing director of finance will provide each subordinate unit their reports in accordance with CAPR173-1 paragraph 7.c. These reports will also be provided to the respective group commander for review.

**Paragraph 9.c.(10). Added.** Units below wing level should submit annual budgets to wing within the deadlines requested by PAWG FM using the most current PAWG Budget form 173-B available on the PAWG website. The file includes detailed instructions on how to achieve a zero-based budget where income equals expenses. To help prepare budget estimates, units should review current and previous year historical reports to use as a baseline and then include any known additions for the coming fiscal year.

**Paragraph 9.c.(11). Added.** Units below wing level should monitor the dates in the PAWG CAP UNIT FINANCE REPORTING REQUIREMENTS table in attachment 2. This table provides a list, although not exhaustive, of reports, forms, and deliverables due to wing as established by HQ CAP regulations and directives. Certain items apply to all units regardless of whether or not they have funds deposited to the wing banker unit funds account. Therefore, each unit commander and finance officer is responsible for monitoring these dates and ensuring delivery by the established deadlines.

**Paragraph 12.a. Added.** Each customer, squadron, group, wing, or individual member will be invoiced monthly for any billable flight time. The PAWG DO will determine if flight is billable and the person to be billed is not indicated on the flight log the PIC [Pilot in Command] will be invoiced. Members failing to pay use will be considered as being in arrears after the 60th calendar day, including weekends and holidays, of the date of use.

**Paragraph 18.b. Added.** All Orientation Flights (O flights) not covered by other funding will be billed to the Unit. If the member or other individual or sponsor is purchasing this flight, the Unit will be responsible for collecting the fee.

**Paragraph 13.a. Added.** The member will be invoiced by the Wing Administrator monthly via email and payments can be made by credit card or electronic check via QuickBooks Merchant Services. Physical checks are accepted and can be mailed directly to PA Wing Headquarters.

**Paragraph 18.a. Added. Receipts.** All expenditures must be supported by legible itemized receipts/invoices/statement and must include the date of purchase. This includes purchases made with gift cards whether purchased by the unit or received as a donation. Examples of acceptable receipts include those from register printouts, computer-generated receipts/invoices/statement, printed website receipts or serial-numbered receipts such as those from Money/Rent Receipt Books that clearly show the vendor. Receipts/invoices/statement must include an itemized list and not just a paid credit card receipt only showing the total paid.

**Paragraph 18.b. Added. Purchases.** Purchases that are subject to PA Sales Tax should be tax exempt. Members should present the signed PA Wing Sales Tax Exemption form to the vendor before making the purchase. This form can be found on the PAWG Website.

**Paragraph 20.e. Added.** The following are authorized credit cards for the PAWG: Elan VISA, Multi Service Aviation Fuel, EFS Fleet MasterCard, Synovus Visa, Home Depot, and Lowes American Express. These are the only authorized corporate credit cards for Pennsylvania Wing. Accounts other than these are considered personal accounts – all billing goes to the member's home address and will be paid by that member. Pre-approved purchases are reimbursed through a PAWG 173-W. Distribution, assignment, and revocation of credit cards is done with the approval of the Wing Commander and authorized by the Finance Committee. Additionally, each unit with an assigned corporate vehicle will maintain their EFS Fleet cards in the vehicle binder. Unit commanders and LGT's and their designees are authorized to use the cards.

**Paragraph 20.f. Added.** All credit charges must be pre-approved or within the guidelines of the department budgets. Fleet Vehicle EFS MasterCards are for NHQ pre-approved minor corporate vehicle maintenance expenses only, up to \$500 per charge and \$1000 per billing cycle.

- (1) EFS Fleet cards may NOT be used for fuel. (Exception is an "A" type mission [Air Force Assigned] that is in WMIRS.)
- (2) EFS Fleet cards are MasterCard.  
EFS Fleet cards must only be used with the assigned COV.
- (3) If prompted for Drivers ID (This is the PIN #) use the first four digits of the COV. i.e. if COV# 37670 the pin is "3767"
- (4) If prompted for odometer reading (this is our CAP ID#)
- (5) If prompted for a zip code, use Maxwell AFB Zip code 36112.

**Paragraph 20.g. Added.** All members will provide to the Wing Finance Office a copy of their portion of the Wing credit card statement verifying all charges and indicating to which event or budget the charge is to be posted. Receipts are required to be provided for each charge.

**Paragraph 20.h. Added.** If a credit card holder is found to be in violation of PA Wing Credit Card Financial Management Procedures or NHQ regulations, a Usage Violation letter will be emailed to that member through DocuSign. Should three incidents occur within an 18-month period, the finance committee may vote, at their discretion, to deactivate the corporate credit card of the member.

**Paragraph 24.a. Added.** Travel. Wing travel expenses must be within the limits of the department or event budget. Enter your estimated travel expenses on the PA Wing Staff Travel Planning Form for preapproval. When travel is required for PA Wing business, travel expenses such as fuel, tolls, meals, parking, and lodging must have a notation stating the event, meeting or purpose of the travel. Expenses for travel must be pre-approved by the FC or CC. Member must submit a completed CAPF170 for all Business meals.

If event is offering a group rate PAWG will only reimburse up to the discounted rate.

Paragraph 26.a. Added. Fundraising. All units planning to participate in fundraising must submit a PAWGF 173-4 and finance meeting minutes to the Wing Finance Office for approval by the PAWG Commander before the fundraising begins. The minutes of the unit finance meeting must detail the approval of fundraising, any expenses, and how the funds will be used in the future. The Wing Commander will provide the signed PAWGF 173-4 back to the unit if approved or denied.

Kevin J, Berry, Colonel, CAP  
Commander, PAWG

**Attachment 1  
COMPLIANCE ELEMENTS**

OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-up	How to Clear Discrepancy
Unit CC and Finance Officer	1	Does the unit CC and Finance Officer monitor the dates in the PAWG CAP Unit Finance Reporting Requirements table and ensure delivery by the established deadlines?	Finance reporting requirements are verified by reviewing the FY Year end Reporting Status report maintained by the PAWG Wing Administrator and available on the PAWG Website's Finance page and by reviewing the wing quarterly Internal Finance Reviews.	(A-Discrepancy): [xx] (Question 1) PA-XXX CC and finance officer failed to ensure submission of finance deliverables by the established deadlines in the PAWG CAP Unit Finance Reporting Requirements table in attachment 2 IAW PAWG Supplement 1 to CAPR 173-1, para 9.c.(10). Added.	Attach a copy of the corrective action to the discrepancy in the Discrepancy Tracking System (DTS).



## Attachment 2

<b>PAWING CAP UNIT FINANCE REPORTING REQUIREMENTS</b>			
<i>The current due dates may change in future years to PA Wing and will be provided by the Wing Director of Finance.</i>			
<b>REPORT/FORM/DELIVERABLE</b>	<b>DUE TO</b>	<b>DATE</b>	<b>REFERENCE</b>
Annual Unit Budget	WG HQ/FM NHQ	<b>20 Sep</b> Each Year <b>1 Oct</b> Each Year	CAPR 173-1, Para 9.c.(9)
Certificates of Deposit Values (As Applicable)	WG HQ/FM	<b>30 Sep</b> Each Year	Wing Financial Analyst  Year-End Checklist
<b>CAPF 174</b> Unit Contributed Facilities – Completed/Verified by All Units In ORMS Real Property Module.	ORMS	<b>30 Nov</b> Each Year	Wing Financial Analyst  Year-End Checklist
<b>PAWGF 173-D</b> - Funds Deposited by Unit Locally (As Applicable)	WG HQ/FM	<b>Within 7 Days</b> of Making Bank Deposit	CAPR 173-1, Para 11.r.
<b>PAWGF 173-C</b> Check Request for Personal Reimbursements with Receipts/Invoices (As Applicable)	WG HQ/FM	<b>Within 60 Days</b> of Incurring Expense/ Receiving Invoice	CAPR 173-1, Para 18.
<b>PAWGF 173-W</b> Wing Check Request for Personal Reimbursements with Receipts/Invoices (As Applicable)	WG HQ/FM	<b>Within 60 Days</b> of Incurring Expense/ Receiving Invoice	CAPR 1731, Para 18