



MO WING SUPPLEMENT 1

CAP REGULATION 173-1

1 March 2024

APPROVED/T. MARTIN/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:

SUMMARY OF CHANGES. Updates references to wing website links. Includes expanded guidance stressing compliance with CAPR 173-1, paragraph 17 concerning timely funds deposits. Updates the Real Property verification date to 30 November in Attachment 2.

Paragraph 6.m. Advance Funds Requests. For Wing Level General Funds, to include program sub-accounts, and Wing Banker Unit Funds, use the **MOWGF 173-1**, *MO Wing Civil Air Patrol Payment or Advance Request* to request advance funds prior to an activity where no invoice or receipt is available. See the form for detailed instructions and CAPR 173-1 for additional guidance and timelines.

Paragraph 6.n. Added. Use the most current version of MO Wing Forms (MOWGFs) as found on the MO Wing website at <https://mowg.cap.gov/programs/forms-and-publications>. The forms are located under the "Programs/Publications, Forms, and Templates" link. 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. NOTE: Any form requiring any type of approval is now processed through the Wing DocuSign account. Below is a list of applicable forms:

Paragraph 6.n.(1) Added. **MOWGF 173-1**, *MO Wing Civil Air Patrol Payment or Advance Request*. Used by wing level and units below wing level to submit reimbursement requests and to request an advance of funds.

Paragraph 6.n.(2) Added. **MOWGF 173-2**, *MO Wing Civil Air Patrol Bank Transfer Form*. Used by wing level and units below wing level to transfer funds between wing accounts within the same financial institution and between wing banker unit funds accounts.

Paragraph 6.n.(3) Added. **MOWGF 173-3**, *MO 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.o. Added. Wing Banker Unit Funds documentation should include unit charter numbers (MO-XXX) on all correspondence to include, but not limited to, emails, MOWG Forms, deposit slips, and deposit receipts.

Paragraph 6.p. Added. Where email submission is mentioned, Adobe Acrobat PDF files are the preferred format. The exception is the unit CAPF 172 that units may submit as an Excel file.

Paragraph 6.q. Added. Event finance planning. All Wing-level events receiving and expending funds must coordinate prior to receiving registration or other funds with FM and the Wing Administrator (WA). This is to ensure that the method of receiving funds (Eventbrite, invoice, cash, check, etc.) is coordinated and proper accounting for the event established. If multiple events are being held at the same venue at the same time and sharing costs, event OICs are responsible to track income and expenses for their portion of the event, submit receipts and other items as appropriate, and reconcile income and expenses with the WA.

9.c.(9) Units below wing level should submit annual budgets to wing within the deadlines established by wing FM using the most current MOWG Budget Estimate Excel file provided by WG/FM. The file includes detailed instructions on how to achieve a zero-based budget where income and expenses total zero. To help prepare budget estimates, units should review current and previous year historical financial reports to use as a baseline and then include any known additions for the coming fiscal year.

9.c.(10). Added. Monitor the dates in the MOWG 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 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. In some instances, wing deadlines fall prior to HQ CAP deadlines to enable processing, so when wing dates are more restrictive, they take precedence.

Paragraph 17.a. Added. Deposits and Contributions for Wing General Funds, to include all sub-accounts, and Wing Banker Unit Funds:

Paragraph 17.a.(1) Added. Send a **MOWGF 173-3**, *Missouri Wing Deposit Advice for Wing and Units Below Wing Level*, to wing within the timelines established in CAPR 173-1, paragraph 11.r., by mail, email, or fax regardless of whether the deposit is made locally or sent to wing. **Do not hold funds for deposit.** Funds should be deposited daily, if possible. Deposit at a local UMB Bank branch or mail to wing HQ as soon as practical. Contact wing HQ for pre-printed deposit slips for local deposits.

Paragraph 17.a.(2) Added. Include a copy of the bank deposit receipt and if deposited locally, copies of any deposited checks. **Remember to include the unit charter number on deposit slips.**

Paragraph 17.a.(3) Added. Restricted contributions are donations subject to stipulations by the donor such as "for Cadet Programs use only" and should be listed on the MOWGF 173-3. Wing will establish a sub-account restricted for the specific purpose identified by the donor. However, if your committee decides to designate a set amount of funds for a specific purpose, this is not considered restricted funds, but rather designated funds. Track these designated amounts at unit level and manage accordingly.

Paragraph 17.b. Added. For special activities involving wing level funds, contact MO Wing Headquarters to coordinate deposits and obtain deposit slips.

Paragraph 17.c. Added. Report both cash and non-cash contributions to include any type of cash card received by donation or fund raising to MOWG FM to ensure tax and reporting requirements are met.

Paragraph 17.c.(1). Added. For cash contributions, follow the procedures in paragraph 17a. above and provide the donor's name and address where a CAPF 164 A is required under CAPR 173-1 and CAPR 173-4. Donated gift/cash cards to be used by a unit to purchase goods or services must be tracked as a cash contribution as part of the unit's wing banker unit funds account. Follow the requirements of paragraph 18 below for subsequent use of gift/cash card funds for expenses.

Paragraph 17.c.(2). Added. Report any non-cash contributions such as hotel vouchers, entertainment vouchers, or any other goods and services received to MOWG FM. Include the item received, the cash value and the name and address of the donor to ensure proper processing of CAPF 164 B under CAPR 173-1 and CAPR 173-4. When the items are subsequently used for fundraising such as silent auctions, report to MOWG FM the item provided, donor name and address, original cash value, and amount donated. Gift cards used solely for a fundraising event such as a silent auction are tracked as a non-cash contribution since they won't be used for subsequent purchases by the unit.

Paragraph 18. Payments. Units should not hold payment requests if unit funds are not sufficient to cover it or an authorization is expired. Submit the request anyway, so wing can post the expense. Once funds are available and authorizations are updated, the reimbursement can be paid. See CAPR 173-1 for a detailed explanation on requesting reimbursement for business meals and entertainment authorized by the finance committee.

Paragraph 18.a. Added. For Wing Level Funds and Wing Banker Unit Funds. Use **MOWGF 173-1, *MO Wing Civil Air Patrol Payment or Advance Request***, to request bill payments from wing level funds and unit wing banker accounts within the timelines set in CAPR 173-1, paragraph 18. The form includes detailed instructions.

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

JENNIFER L. SMITH, Col, CAP
Commander

Attachment 1
COMPLIANCE ELEMENTS

There are no compliance elements associated with this supplement.

Attachment 2

MOWING CAP UNIT FINANCE REPORTING REQUIREMENTS			
REPORT/FORM/DELIVERABLE	DUE TO	DATE	REFERENCE
Annual Unit Budget	WG HQ/FM	20 Sep Each Year	CAPR 173-1, Para 9.c.(9)
Certificates of Deposit Values (As Applicable)	WG HQ/FM	30 Sep Each Year	Wing Financial Analyst Year-End Checklist
CAPF 172 Consolidated Finance Authorizations - Unit Invoice Approval, Unit Recurring Expense Policy (As Applicable), Finance Committee Members – Submitted as Excel file	WG HQ/FM	20 Sep Each Year	CAPR 173-1, Para 9.c.(1)
CAPF 172 Consolidated Finance Authorization - Unit CC Establishment of Unit Finance Committee and appointment of Unit Finance Officer - Mandatory For All Units Unless Waived by Wing CC For Those Units With No Funds.	WG HQ/FM	Within 30 Days of Assuming Command	CAPR 173-1, Paras 8 & 9.c.
CAPF 174 Unit Contributed Facilities – Completed/Verified By All Units In ORMS Real Property Module.	ORMS	01 Nov Each Year	Wing Financial Analyst Year-End Checklist
MOWGF 173-3 - Funds Deposited by Unit Locally (As Applicable)	WG HQ/FM	Within 7 Days of Making Bank Deposit	CAPR 173-1, Para 11.r.
MOWGF 173-1 Check Request for Personal Reimbursements with Receipts/Invoices (As Applicable)	WG HQ/FM	Within 60 Days of Incurring Expense/ Receiving Invoice	CAPR 173-1, Para 18.
Receipts for Advance Funds Requested and Paid After Initially Submitting MOWGF 173-1	WG HQ/FM	Within 10 Days of Activity Completion	CAPR 173-1, Para 6.m.