



ME WING SUPPLEMENT 1

CAP REGULATION 173-1

1 February 2023

APPROVED/J.MISTICH/CAP/FM

Financial Management

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 11.n. (1) Added. In order to provide Maine Wing and the Maine Wing units with expeditious payment to vendors through the Wing Banker Solution, Maine Wing will utilize the online banking services.

Paragraph 11.n. (2) Added. A site key and passcode will be established by the Wing Director of Finance for authorized online banking transaction initiators.

Paragraph 11.n. (3) Added. The only authorized initiators of online banking transactions are the Wing Commander and the Wing Finance Officer.

Paragraph 11.o. Added. When necessary to transfer funds between Wing bank accounts, the Wing Administrator will document the reason for the transfer by first preparing a MEWGF 36 "Transfer Approval" form and submit via the DocuSign electronic signature process to obtain approval and processing of the transfer by the Director of Finance.

Paragraph 12 Added. The Wing Administrator will prepare individual invoices for all wing pilots on a monthly basis and send to the pilot. If the pilot has not paid the amount due by the 15<sup>th</sup> of the succeeding month, the Wing may bill the minor maintenance payments directly to the pilot's unit with approval made through DocuSign. The unit will then be responsible for collection of the late payment from the pilot. Funds collected by the squadron will then be deposited in the unit's checking account.

Paragraph 17 Added. All deposits of checks or cash to Wing accounts will be made by the Wing Administrator, Wing Finance Officer or Wing Commander in that order. Deposit slips and copies of checks will be attached by the Wing Administrator to entries made in QuickBooks for wing accounts. Deposits to subordinate unit accounts may be made by the Wing Administrator or unit finance officer. If made by unit finance officer, a MEWGF 34 "Deposit Advice" form and copy of the deposit slip must be received from the unit before the Wing Administrator can credit the unit's account in QuickBooks.

Paragraph 18.a. Added. (1) All payments to be made online against the Wing checking account will be initiated by the Wing Finance Officer or the Wing Commander in that order.



Paragraph 18.b. Added. (2) All payments to be made online on behalf of the Maine Wing subordinate units will be initiated by the Wing Director of Finance or the Wing Commander in that order. Payment approvals will follow the procedures required by CAPR 173-1.

Paragraph 18.c. Added. (3) A properly completed request is defined as consisting of the MEWGF 35 and supporting documentation (e.g. copy of invoice to be paid, receipts, CAPF 108, etc.) submitted by the unit and processed through DocuSign for the required number of approval signatures.

Paragraph 18.d. Added. (4) The Wing Director of Finance or Wing Administrator will not process reimbursement requests from one member on behalf of expenses incurred by another member.

Paragraph 18.e. Added. (5) In order to reimburse a member, the Wing Director of Finance must receive a CAPF 108 with all accompanying itemized receipts signed by the member making the request.

Paragraph 18.f. Added. (6) In the case of member reimbursement requests for expenses incurred during AF assigned or corporate missions, there must be a corresponding entry in WMIRS matching the date and amount of expenses as listed on the CAPF 108 in order for reimbursement processing by the Wing Director of Finance to occur. If the Wing Director of Finance receives a CAPF 108 where no corresponding expense exists in WMIRS the Wing Administrator will notify the DOS and/or IC (if known) who will then have the opportunity to correct any omission in WMIRS. If the DO or IC fails to validate the expense by making the entry in WMIRS within the 30 day cutoff date for the e108 submission to NHQ, this will signify the expense has not been authorized/approved by the DO/IC and the member CAPF 108 will not be processed for payment by the Wing Director of Finance.

Paragraph 18.g. Added. (7) In the event that a squadron member writes a check in payment to Maine Wing that is returned for insufficient funds or simply fails to pay, Maine Wing will submit a MEWGF35 request to the unit to reimburse the Wing from unit funds and the unit will be responsible for collecting from their member.

Paragraph 20.a. Added. (1) Each cardholder is responsible for monitoring the credit card limit of all transactions made in the billing cycle to ensure the card limit is not exceeded. Any fees charged by the bank for failure to do so will be the responsibility of the cardholder unless waived by the relevant finance committee.

Paragraph 20.b. Added. (2) Periodically the Wing Director of Finance will review all accounts and initiate claim for any cashback or credits to the accounts from the cards issuing bank which may be available and deposit them in the Wing general checking account.

Paragraph 20.c. Added. (3) Upon change of outgoing unit commander or wing staff duty assignment the Wing Director of Finance will suspend the credit card of the affected member who should in turn surrender the card to Wing HQ. New incoming unit commanders will be

issued a new card in their name for which they will be personally responsible for its proper use and storage and their unit fiscally responsible for the same.

Paragraph 20.d. Added. The following are authorized credit cards for MEWG: EFS Fleet MasterCard, AVCARD and Bank of America MasterCard.

Paragraph 20.e. Added. All holders of Maine Wing credit cards will retain all original receipts and store them in a safe place in their unit or personal files for up to sixty (60) days.

Paragraph 20.f.(1) Added. On the 10<sup>th</sup> of each month, all the preceding month's receipts not included in the last billing statement must be submitted to the Wing Administrator. The Wing Administrator will then electronically submit the statements with receipts to the Wing Finance Committee or the unit finance committee, as appropriate through DocuSign. The Wing Director of Finance shall not make payment for wing staff credit card(s) until approved by the Wing Finance Committee. Similarly, the Wing Director of Finance shall not make payment for the unit credit card(s) until approved by the unit finance committee(s). Approval shall be defined as when a simple majority of the committee has voted in favor for unit finance committee and a minimum of four (4) members of the wing finance committee.

Paragraph 20.f.(2) Added. Suspension of credit card due to non-compliance shall remain in effect for a period of one year.

Paragraph 26. Added. Requests for fund raising approval will be accomplished by submitting a completed MEWGF 16 (in its most current version) approved by the squadron commander to the MEWG Director of Finance. Once reviewed the MEWG Director of Finance will submit to the Wing Commander for final approval/denial, a copy of which will then be returned to the squadron. No expenditures shall be incurred or activity undertaken related to the proposed fund raising activity until the Wing Commander's or additionally NHQ's approval (as required) has been received.

Blain Cote, Col, CAP  
Commander

**ATTACHMENT 1**

**Compliance Elements**

There are no compliance elements.