



MDWG SUPPLEMENT 1
CAP REGULATION 173-1

19 April 2019

APPROVED/K.BAKER/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

This instruction prescribes the financial procedures and accounting instructions for Maryland Wing (MDWG) Headquarters and subordinate wing units. The wing commander is required to establish certain financial procedures, with limits and controls, to insure proper control of corporate funds at and below the wing-level. MDWG strives to ensure the financial solvency for all wing units. CAP Regulation 173-1, dated 15 November 2012, including ICL 17-02, dated 15 March 2017, is supplemented as follows:

6.1. Added. Non-Recurring and Submitted Expense Policy.

6.1.1. Added. Non-recurring invoices up to \$500 may be approved for payment by any one member of the Finance Committee via Sertifi. Any non-recurring invoice over \$500 must be approved by the Finance Committee via Sertifi.

6.1.2. Added. Individual members who expend personal funds for materials or services that are covered under the Maryland Wing (MDWG) budget may request reimbursement by submitting an **MDF 20, Financial Voucher for Expenditures**. Requests must be made within 60 days of the expenditure. All invoices submitted to the finance officer on the MDF 20 must contain the date and approval signature of the designated section head (A1-A9/Special Staff) which verifies that the goods and services were received and are satisfactory. It must also contain an approval signature from the chief of staff, vice commander, or commander. The form and a copy of all receipts should then be submitted to the finance officer for payment.

6.1.3. Added. Members who expend personal funds for corporate vehicle expenses reimbursable by CAP National Headquarters (NHQ) must submit a copy of their receipt to the MDWG transportation officer within 60 days of the transaction date. The transportation officer will submit the expense to NHQ with a copy to the WA. When the WA receives the deposit advice from NHQ, the WA may issue payment to the member without further approval.

6.1.4. Added. If the vendor or invoice is payable to a sub-unit of MDWG, the WA is authorized to make an electronic transfer of funds between the MDWG general checking account and the MDWG Wing Banker checking account.

11.1 Added. Maryland Wing Banker Program

11.1.1 Added. Deposits. Maryland Wing subordinate units are to deposit funds at a local BoA branch. Prior to the deposit, the unit will photocopy all checks and keep them on hand at the unit level. After the deposit has been made, the unit Finance Officer will submit the **MDF 34, Wing Banker Deposit**, identifying each transaction with the account numbers found in Attachments 2 and 3. The finance officer will also submit a copy of the Bank's Deposit Ticket along with the MDF 34. It should show the stamp of the bank so please be sure to request that the stamp be placed on the front of the Bank Deposit Ticket. Units have 72 hours to submit these documents to the WA.

11.1.2 Added. All funds collected at the unit level must be submitted to the Maryland Wing Banker program via deposit at the local Bank of America branch office. If cash is collected, it may not be used to offset expenses of an ongoing activity but must be deposited in its entirety. Be sure to properly identify each deposit item by annotating the purpose of the funds (i.e., uniform items, donation, first aid class) or assigning an account number. If using an account number, please be sure you are using the latest account numbers in Attachments 2 and 3.

11.1.2.1. Added. Under the Wing Banker system, self-funded flight payments shall be submitted on the **MDF 33**, *B&C Manual Payment*, when a manual payment is being made outside the automated process. Please be sure to accurately complete the form with the check number, name of the pilot, flight date, Hobbs time and amount of the check. This information must be recorded in the deposit entry to QuickBooks.

11.1.2.2. Added. When the Wing Banker account is reconciled at the end of the month, if unclaimed funds are in the checking account, an email will be sent notifying units of the date and amount of the deposit. Three attempts will be made throughout the year to find the correct owner of these unclaimed funds. If at the end of one year the money remains in the Undeposited Funds account, those funds will be divided among all the squadrons in accordance with CAPR 173-1.

11.1.3 Added. For units without a Bank of America branch within 25 miles of your squadron, please contact the wing administrator for an alternative to this procedure.

11.1.4 Added. Check Requests. Members may seek reimbursement of personally expended funds from the unit's Wing Banker account by submitting **MDF 35**, *Wing Banker Check Request*, to the unit's finance officer along with a photocopy of all receipts (original receipts should be held by the member or unit). In addition, the finance officer shall submit invoices for unit expenditures (utilities, rent, internet, etc.) on the MDF 35 in order to have the invoice paid, making sure to include a photocopy of the invoice with the form. If the expense is for a corporate vehicle, please be sure to include the vehicle's identification number on the MDF 35. All reimbursement requests must be submitted via email in one .pdf file that contains the MDF 35 and all supporting receipts. It is not necessary to send the back side of the MDF 35 in the .pdf file.

11.1.5 Added. In each case, the MDF 35 must be approved by either the squadron commander or finance officer prior to submission to the Maryland Wing Banker program. Furthermore, if the expenditure is \$500 or more, approval of the unit's finance committee must be obtained prior to submission of the check request. Upon receipt, the wing administrator will send the MDF35 to the unit finance committee via Sertifi for approvals for expenditures over \$500. Finally, a member seeking reimbursement may not approve a check request for themselves, a spouse or a family member. The member shall forward the reimbursement request to another member of the finance committee who is authorized to approve expenses. That person shall forward the reimbursement request to the WA via email with his/her approval for payment in one .pdf file that contains the MDF 35 and all supporting receipts. Be sure to use the latest Chart of Accounts when determining the account number for the expense.

11.1.6 Added. Consolidated Finance Authorization (CAPF172). The Consolidated Finance Authorization (CFA) was created to make one form to cover several forms previously required by CAP NHQ. It also allows the squadron commander to approve staff members who are authorized to expend funds in their area without seeking prior approval from the Finance Committee. This form must be submitted annually by October 1 or within 30 days of a change of command. Please note that Section E must have actual signatures affixed.

20.1. Added. Wing Credit Card Usage. Maryland Wing credit cards (BoA MasterCard) may be used for Air Force assigned missions, subject to the procedures outlined in Section VII of these procedures, corporate missions, or for nonrecurring corporate expenses. Unless specifically authorized by the wing commander, wing vice commander, or wing chief of staff, wing credit cards are not to be used for meals. These officers will authorize no meal expenses contrary to policies or guidelines approved by wing and unit finance committees. If approved, usage will comply with the guidance below:

20.1.1. Added. Documentation Policy: Maryland Wing personnel who are assigned a wing credit card are responsible for providing documentation on every usage within twenty-one (21) days of the transaction. Receipts shall be sent to MDWG headquarters electronically, using a .pdf format. Individuals not providing documentation in this period will have their credit card usage suspended or, in the case of repeated lateness, revoked.

20.1.2. Added. Review Policy: The list of individuals provided with a Maryland Wing credit card will be reviewed annually each September by the wing Finance Committee and wing commander.

20.2. Added. Maryland Wing Fuel Cards and Individual Reimbursement Procedures

20.2.1. Added. NHQ Shell Aircraft/Vehicle Fuel Cards. Fuel credit cards are available in all MDWG aircraft/vehicles for the convenience of members and to alleviate the cost of out-of-pocket expenses to the members on reimbursable missions. These credit cards will be used only in the aircraft or vehicle to which they are assigned. When vehicles are reassigned, the fuel card will move with the vehicle. The use of these credit cards for other than the assigned aircraft or vehicle may only be waived by the wing commander, wing vice commander, or the MDWG/A3 (director of operations).

20.2.2. Added. For vehicles only, the Shell card may be used for any type of vehicle maintenance up to \$500 per month without pre-authorization. This includes, but is not limited to, batteries, windshield wipers, oil changes, tires, replacement windshields, etc. Repairs to vehicle over \$500 must be preauthorized by NHQ via the MDWG Transportation Officer. Once approved by NHQ, the credit limit on the Shell card will be increased to allow the full amount of the repair. When purchasing tires, if a full set is needed, you are allowed up to \$200 per tire to include mounting/balancing/tire disposal. Send your estimate for approval in order to get all tires at the same time. Do not purchase two in one month and the other two the next month.

20.2.3. Added. Members will provide receipts for approved missions to MDWG HQs through the WMIRS system. The aircraft pilot is responsible for uploading the NHQ Shell fuel credit card to the appropriate mission sortie in the WMIRS system. Members must check the box "NHQ Shell Card Paid". All receipts must be uploaded within 72 hours of the sortie completion. All receipts for vehicle maintenance must be submitted to finance@mdwg.cap.gov within 72 hours of the repair's completion. In addition, a copy of the receipt must be uploaded to your vehicle's document page in eServices/ORMS/Vehicle along with a description of the maintenance performed.

20.2.4. Added. Any fuel card that is lost or stolen must be reported immediately to the credit card issuer, MDWG commander, and MDWG finance officer.

20.2.5. Added. Misuse of the fuel credit card or failure to follow the provisions of these procedures can lead to the suspension of fuel card privileges for the pilot/driver and/or unit and/or suspension of flying/driving privileges for the pilot/driver.

20.2.6. Added. Maryland Wing members may request reimbursement for fuel/oil/toll/ communication expenses incurred on Air Force-assigned or designated state/local missions. Individuals must verify with

the mission staff that their vehicle or aircraft has been assigned a sortie for each mission day in the WMIRS system.

20.2.7. Added. At the end of the operational period, individuals are responsible for submitting their final flight time/miles driven and fuel costs to the incident commander/ project officer within 72 hours of safe arrival home. Failure to provide this information to the mission staff in a timely manner can lead to the individual not being reimbursed.

20.2.8. Added. MSA Aircraft Fuel Cards. MSA fuel credit cards are available in all MDWG aircraft for the convenience of members and to alleviate the cost of out-of-pocket expenses to the members on reimbursable missions; however, for USAF-assigned missions (A missions) member should make every attempt to use the Shell fuel card. These credit cards will be used only in the aircraft to which they are assigned. The use of these credit cards for other than the assigned aircraft may only be waived by the wing commander, wing vice commander, or the MDWG/A3 (director of operations).

20.2.9. Added. The MSA fuel credit cards may be used for aircraft fuel for all reimbursable missions in support of state or local governments, and MDWG budgeted activities with the permission of the assigned incident commander/project officer. The incident commander/project officer is responsible for documenting all uses of the fuel credit card under the mission number in the WMIRS system. All other uses of the fuel credit card must be approved by the wing commander.

20.2.10. Added. Members will provide receipts to MDWG HQs through the WMIRS system. The aircraft pilot is responsible for uploading the MSA fuel credit card to the appropriate mission sortie in the WMIRS system. All receipts must be uploaded within 72 hours of the sortie completion. The receipt will be annotated "Wing Paid" to verify that reimbursement is not needed. The card holder/user is also responsible for submitting a copy of the receipt or the original to the WA.

20.2.11. Added. The MSA fuel credit card may be used on national or Mid-Atlantic Region reimbursable missions, but under no circumstances will the receipt be turned over to activity staff. The receipt must be submitted to MDWG HQs by the aircraft pilot.

20.2.12. Added. Any fuel card that is lost or stolen must be reported immediately to the credit card issuer, MDWG commander, and MDWG finance officer.

20.2.13. Added. Misuse of the fuel credit card or failure to follow the provisions of these procedures can lead to the suspension of fuel card privileges for the pilot/driver and/or unit and/or suspension of flying/driving privileges for the pilot/driver.

20.2.14. Added. Wing Credit Card Usage. Personnel assigned wing credit cards may utilize them for reimbursable mission expenses. The card user is responsible for uploading the receipt under the appropriate mission sortie in WMIRS and mark the box "Wing Paid". The receipt will be annotated "Wing Credit Card" to verify that reimbursement is not needed. The card holder is responsible for submitting a copy of the receipt or the original to the WA.

24.1. Added. Reimbursement of Official Travel.

24.1.1. Added. Maryland Wing policy enables members to be reimbursed for actual and necessary travel and other expenses incurred while on official business inside or outside the state of Maryland if authorized in writing by the wing commander or via the approved wing operating budget. This policy outlines the procedures and authority for expenditures and reimbursement for official travel of MDWG members.

24.1.2. Added. Persons traveling on CAP business should incur the lowest practical and reasonable expense while completing the travel process in an efficient and timely manner. CAP travelers have the duty to avoid impropriety or even the appearance of impropriety in any travel expenses. Civil Air Patrol is a tax-exempt organization. Please make all vendors aware that sales tax should not be charged.

24.2. Added. Travel authorization/voucher approval:

24.2.1. Added. The traveler will complete a **MDF 40**, *Travel Authorization/Voucher*, prior to all travel if the traveler is seeking reimbursement for expenditures. The amount approved on the MDF 40 will be the maximum amount allowed unless the amount is increased by the wing Finance Committee. No travel will be allowed without first submitting a MDF 40 for approval unless the travel has been previously approved in the annual budget.

24.2.2. Added. Instructions for completion of the MDF 40, Travel Authorization/Voucher: Please complete Items 1 through 9a-f. If you are seeking reimbursement from MDWG, the completed form should be submitted to the WA so it can be presented to the wing Finance Committee for approval. The member will be notified of the MDWG Finance Committee's decision within one week of the request. Please be sure to allow sufficient time for the approval process when submitting your request.

24.2.3. Added. If you are seeking reimbursement from your home unit, please submit the request to your unit commander or finance officer for approval from the unit Finance Committee. Please be sure to allow enough time for the approval process prior to travel; this is especially important if you are requesting a travel advance. When submitting the request for reimbursement following travel, please attach a copy of the approved MDF40 to the Wing Banker Check Request.

24.2.4. Added. Upon completion of the approved travel, the member will complete Items 10 through 13b. The member must submit the completed form along with a copy of all receipts to the WA within ten (10) days of the completion of travel. All funds remaining from any travel advance must be returned within that 10-day period.

24.2.5. Added. Travel Reservations and Payments (prior to travel). The Bank of America (BoA) MasterCard is the preferred method for pre-travel payments and reservations. Keep a copy of your registration form (print a copy of online forms and meeting agendas and forward them to MDWG finance officer). Information about activities and what is included in the cost must be provided. Registration fee may not include extraneous activities (golf outings, fun runs, museum tours, etc.) if they can reasonably be separated from the total.

24.2.6. Added. Airline Travel and Tickets. Use of the BoA MasterCard is required for the purchase of airline tickets for wing members. MDWG members will not be reimbursed for the purchase of airline tickets. Tickets must be purchased at least two weeks in advance of planned travel to receive the best fares. If a flight reservation is changed or canceled and results in an additional fee, a reason must be provided. If the purchase is online, print and save the confirmation showing origin, destination, price paid, and method of payment.

24.2.6.1. Added. Domestic travel: Only coach class tickets, or their equivalent, may be purchased. Exceptions must be explained and approved in writing by the wing commander. The approval must be attached to the Travel Expense Report.

24.2.6.2. Added. Corporate aircraft: Corporate aircraft will use the aircraft fuel card in accordance with the aircraft fuel card operating instructions.

24.2.6.3 Added. Private aircraft: Private aircraft expenses may be paid if the pilot has the wing commander's approval along with a copy of an appropriate, current pilot certificate and proof of insurance. Reimbursement may be made on the cost of the fuel to the same destination. The BoA MasterCard will be used for fuel purchase whenever possible.

24.2.7. Added. Automobiles: Privately-owned vehicle: Reimbursement for actual fuel expenses is made to the MDWG traveler. When more than one MDWG traveler is transported in a privately-owned vehicle, only the auto-owner may submit for reimbursement. CAP corporate vehicles are the preferred method of travel. Only use a privately-owned vehicle if a corporate vehicle is not available and/or practical. Standard distances between travel points: The first point-of-origin should be the traveler's home address. If the traveler begins the business travel from an alternate location, they may list that location only if the mileage to the destination is less than the mileage from their home address to the same destination.

24.2.7.1. Added. Requirements for Privately Owned Vehicles (POV):

- The driver must have a valid driver's license;
- The driver must carry liability insurance on the vehicle as required by law;
- The driver must wear a seat belt; and
- The driver must pay for gasoline out-of-pocket.

24.2.7.2. Added. Rental Cars:

- Rental must have a Civil Air Patrol purpose;
- Traveler should request the smallest size car that is practical;
- Upgrades are not allowable unless a written explanation of a legitimate need is provided.
- Driver must have a valid driver's license;
- Seat belts are to be worn;
- Only actual expenses may be reimbursed;
- Pay for the rental with the BoA MasterCard whenever possible.

24.2.8. Added. Corporate vehicle: CAP owned or leased vehicles are maintained for the use of members on business. The BoA MasterCard should be used for fuel purposes. Corporate vehicle is preferred over personal vehicle travel.

24.2.9. Added. Lodging/Hotel. Overnight lodging is allowable only if the destination is further than 75 miles from the traveler's home. If the activity is multiple days, the wing commander can approve a waiver to the "75-mile rule". The BoA MasterCard may be used to hold the reservation.

24.2.9.1. Added. Cost of lodging: Allowable cost is the single room rate plus tax – unless the other party is also authorized. If the lodging receipt states multiple occupants, indicate either the single room rate on the receipt or provide the name(s) of the CAP member(s) who shared the lodging.

24.2.9.2. Added. Expenses and method of payment. The BoA MasterCard is the preferred method of payment. Personal charges must be paid out-of-pocket at checkout. Such charges (e.g., personal phone calls, movies, alcohol) are not permitted. The traveler's room may not be charged to another person. The BoA MasterCard may be used to pay for the cardholder's room only. Persons sharing a room, who are all on MDWG business, may place the entire room charge on one card.

24.2.9.3. Added. Reduced rate options – Government Rates: Almost all hotel and motels have significant rate reductions for government employees, though the number of rooms at discount may be limited. It is best to inquire about this discount when reservations are made. Be prepared to show a CAPID upon arrival.

24.2.10. Added. Other discounts may be available and should be taken advantage of whenever possible.

24.2.11. Added. Telephone calls: To avoid expensive hotel surcharges, the use of personal calling cards or cell phones is encouraged. Business calls are allowable expenses. Business-Personal calls: Calls to keep your family advised of your well-being are allowable, but must be kept to a minimum (five minutes daily is the maximum). Personal calls: All other personal calls are the responsibility of the traveler. Pay all personal charges out-of-pocket at checkout.

24.3. Added. Substantiating Records. Reimbursement policies for missions, contracts, and state funding take precedence over this policy, and may require more comprehensive documentary evidence for expenses. The following requirements apply as a minimum:

24.3.1. Added. While traveling, the traveler must take care to save all documents substantiating the business purpose of the travel. Save conference registrations, agendas and programs outlining basic activities. Receipts must show the amount, date, place, and essential character of the expense. The traveler must save original itemized receipts as follows:

- All lodging expenses: Hotel receipts should show separate amounts for lodging meals, telephone calls, etc.
- All car rentals: The rental agreement and itemized receipt are required.
- Business meeting meal or entertainment: Restaurant receipts should be itemized and show location and name of restaurant and number of people served.
- Actual meal reimbursement: Itemized restaurant receipts are required.
- All other business travel related expenses: Itemized receipts are required.

24.3.2. Added. After Travel:

24.3.3. Added. Receipts: Gather your receipts to attach to your MDWG Form 40.
Personal expenses are not permitted and are not reimbursable.

24.3.4. Added. Completion of MDF 40: To receive reimbursement for out-of-pocket travel expenses, the traveler must complete a MDF 40 and submit it to the wing headquarters. See Section II for instructions.

24.3.5. Added. Allowable expenses: Any amount listed for reimbursement must be for an allowable travel expense and must be accurate. It must also reflect an out-of-pocket expense to the traveler (i.e.,

it may not have been charged to a BoA MasterCard).

24.3.6. Added. Approval and authorization process for the check request: The traveler must sign and date the check request MDF 40 certifying the expenses shown are accurate and qualify for reimbursement. The check request must also contain an approval signature.

24.3.7. Added. Missing receipts: A properly substantiated receipt is required for reimbursement. If the missing receipt is:

24.3.7.1. Added. Airline ticket passenger receipt or coupon: You must contact the airline for a copy (you may be charged for this service at your own expense). All agencies are required by the Airline Reporting Commission to keep copies of every ticket they issue.

24.3.7.2. Added. Hotel portfolio: You must contact the hotel and request a copy or legible fax of the original hotel itemized receipt. A fax originating from the vendor will be accepted in lieu of the original receipt.

24.3.7.3. Added. A personal meal: You will not be reimbursed.

24.3.7.4. Added. A business meal or entertainment expense: Contact the vendor for a copy of the receipt.

24.3.8. Added. Submission of the check request: Each traveler must submit the **MDF 40**, *Travel Authorization/Voucher*, within ten (10) days after return of the trip. The request, including copies of all receipts, should be submitted to the WA via email at finance@mdwg.cap.gov. You may also submit requests via US mail at:

Maryland Wing, Civil Air Patrol
ATTN: Finance
3085 Hernwood Road
Woodstock, MD 21163

25.1. Added. Meals. Business meeting meals or entertainment must have a business purpose and must include two or more persons. Costs should be reasonable and customary for the location. Itemized receipts are required, along with a listing of personnel in attendance. The BoA MasterCard is the preferred method of payment for such expenses. Reimbursement after the fact: If the expense was out-of-pocket, it may be submitted for reimbursement on the expense report. Tips for business meeting meals or entertainment are reimbursable up to 15% of meal cost. Alcoholic beverages: Regardless of the payment method used, alcoholic beverages associated with a business meeting or entertainment will not be charged or reimbursed.

25.1.1. Added. Personal meals: Personal meals are individual, everyday meals consumed during business travel. A maximum of three personal meals per day is allowable.

25.1.2. Added. Same day travel. MDWG members do not qualify for personal meal reimbursement during same day travel. IRS regulations require that an employee be away from home substantially longer than an ordinary day's work and during the time away, need sleep or rest (referred to as the "overnight rule" – i.e., overnight stay is required).

25.1.3. Added. Partial travel days. For partial days of travel preceding or following an overnight stay, the following time schedule applies:

<u>Meal allowable if traveler:</u>	<u>Departs before / returns after:</u>
Breakfast	0700 / 0900
Lunch	1200 / 1300
Dinner	1700 / 1800

25.1.3.1. Added. Reimbursement. A traveler may be reimbursed for the actual cost of out-of-pocket personal meals. Itemized receipts are required for any meal. Tips are reimbursable up to 15% of meal cost. Alcohol will not be reimbursed. No reimbursement will be allowed if food is provided with the activity.

26.1. Added. Fundraising. In order to avoid any hint of wrongdoing or impropriety, it is suggested that cash collected be counted then verified by a second member prior to departure from the fundraising location. One method to accomplish this is to have one member count the cash, write the amount on a piece of paper and sign below the amount collected. Then have a second member verify the amount collected by signing below the first signature. When submitting a MDF 34, Wing Banker Deposit Slip, which includes monies collected via the fundraiser, a copy of the MDF 173-4 approved by the wing commander must be submitted.

JOSEPH R. WINTER, Col, CAP
Commander

**ATTACHMENT 1
COMPLIANCE ELEMENTS**

OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-up	How to Clear Discrepancy
MDWG/ FM	01	Is a CAPF 172 submitted to wing NLT 15 Sep each year?	Provide documentation showing that the forms are submitted to wing by 15 Sep.	A CAPF 172 is not submitted to wing by 15 Sep each year IAW MDWG Supplement 1 to CAPR 173.	Provide documentation that most recent year's CAPF 172 was submitted to wing.
MDWG/ FM	02	Is a budget submitted to wing NLT 15 Sep each year?	Provide documentation showing that budgets are submitted to wing by 15 Sep.	A budget is not submitted to wing by 15 Sep each year IAW MDWG Supplement 1 to CAPR 173.	Provide documentation that most recent year's budget was submitted to wing.

ATTACHMENT 2
MOST FREQUENTLY USED ACCOUNT NUMBERS - INCOME

<u>Account Number</u>	<u>Description/Purpose</u>
5223200	Misc Senior Activities
N/A	Unit Cadet Activities
5224207	Aerospace Activities
5224208	Cadet Training Courses
5224300	Combined Senior & Cadet Activities (outings/training)
5225201	Aircraft Minor Maintenance
N/A	Fundraising Income
5240100	Wreaths Across America
5240200	Raffle Income
5240300	Other Fundraising Income
5310012	Member Dues
N/A	Contributions/Donations to Unit - Cash
5412011	Contributions - Unrestricted Use of Funds
5412021	Contributions - Restricted Use of Funds - Identify Use
5413000	Non-Government Contributed Facilities/Utilities
5416000	Rental Income
5424102	Uniform Supply including Hats/PT Wear/T-Shirts
5420010	Miscellaneous Income - Provide Source/Purpose
6214000	Unit Events (banquets/promotions/etc)
6513090	Funds from another Squadron

ATTACHMENT 3
MOST FREQUENTLY USED ACCOUNT NUMBERS - EXPENSES

<u>Account Number</u>	<u>Description/Purpose</u>
7120000	Awards (frames, plaques, etc)
7135000	Scholarships (encampment, Staff College, etc)
7696210	Fuel Reimbursed to Member - not mission related
7700180	Printing/Photocopying
7700200	Supplies – Office – Units only
7700201	Uniform Supplies (Hats, T-Shirts, PT Wear, Vanguard) – Units only
7735000	Equipment (copier/printer/scanner/barcode reader)
7745000	Communication Equipment (radios, L-Per)
7755000	Furniture Purchases
7810020	Telephone – Units only
7813020	Internet Fees/Email Service – Units only
7900600	Postage & Shipping
8010100	Aircraft Tie-Down fees
8010200	Rent (Facility Use/PO Box)
8015035	Utilities (Gas/Electric/Oil/Trash/Water) – Units only
8020000	Contributed Facilities & Utilities
8085000	Facility Expense - Other
8110000	Corporate A/C Maintenance/Supplies
8120030	Corporate Vehicle Maintenance/Supplies including Emissions
8123000	Other Equipment Maintenance
8230400	Subscriptions/Publications/Membership Dues
8312900	Authorized Squadron Travel (do not include fuel)
8475010	Encampment
8475030	Drug Demand Reduction
8475056	Color Guard
8475095	Other Cadet Activity
8475105	Cadet Competition
8475110	Cadet Speak Off
8476000	Senior Activity
8480000	Combined Senior & Cadet Activities (outings/training)
8540000	Unit Events (banquets/promotions/etc)
9302000	Miscellaneous (Provide description)
9302020	Wreaths Across America
9306100	Fundraising Expense
9306200	Raffle Expenses
9308000	Member Morale (flowers, etc)

**ATTACHMENT 4
CASH CONVERSION LOG**

Squadron Name: _____ MER-MD - _____

Date: _____ Amount of Cash: _____

Cash Verified by: _____

Member Dues – Account 5310020

Name	Amount	Name	Amount

Uniform Supplies – Account 6111020 (not including hats)

Name	Amount	Name	Amount

Member Hats – Account 6111010

Name	Amount	Name	Amount

Squadron Banquet – Account 6213000

Name	Amount	Name	Amount

This template may be modified to fit the needs of the unit.

**ATTACHMENT 5
PROPERLY COMPLETED BUDGET (SAMPLE)**

MD-XXX FY 20XX BUDGET

Anticipated Income

5240000	FUND RAISING - SPECIAL EVENTS		
5310000	MEMBER DUES	\$	450.00
5335000	MEMBER CONTRIBUTIONS	\$	1,000.00
5410000	INTEREST INCOME	\$	50.00
5415010	CONTRIBUTIONS - UNRESTRICTED - CASH	\$	2,700.00
5420000	MISC. INCOME	\$	200.00
6111000	MATERIAL & SUPPLY SALES	\$	100.00

TOTAL INCOME			4,500.00
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Budget

7120000	AWARDS		
7135000	SCHOLARSHIPS	\$	600.00
7520000	PROFESSIONAL SERVICES		
7695000	MISSION EXPENSE - OTHER	\$	175.00
7696000	CORPORATE VEHICLE FUEL	\$	375.00
7697000	CORPORATE AIRCRAFT FUEL		
7700100	SUPPLIES - OFFICE	\$	175.00
7700110	MEMBER HATS		
7700120	UNIFORM SUPPLIES	\$	175.00
7730000	EQUIPMENT PURCHASES	\$	100.00
7745000	COMMUNICATIONS EQUIPMENT PURCHASE		
7810000	TELEPHONE & COMMUNICATION	\$	150.00
7813000	INTERNET FEES		
7910000	POSTAGE & SHIPPING	\$	100.00
8015000	UTILITIES - ELECTRIC/HEATING OIL/WATER	\$	1,300.00
8030000	PROPERTY TAXES		
8085000	FACILITY EXPENDITURE - OTHER	\$	700.00
8110000	CORPORATE AIRCRAFT MAINTENANCE		
8120000	CORPORATE VEHICLE MAINTENANCE	\$	200.00
8123000	OTHER EQUIPMENT MAINTENANCE		
8240000	PRINTING & PUBLICATION	\$	100.00
8312000	TRAVEL		
8475010	ENCAMPMENT EXPENSES		
8475030	CADET ACTIVITIES	\$	300.00
8475095	MISCELLANEOUS CADET ACTIVITY		
8475100	DRUG DEMAND REDUCTION PROGRAM		
8476000	SENIOR ACTIVITIES EXPENSE	\$	50.00
8480000	COMBINED CADET/SENIOR ACTIVITY		
8510000	WING CONFERENCE		
8540000	UNIT EVENTS/BANQUETS		
9302000	MISCELLANEOUS EXPENSES		
9303000	BANK EXPENSE		
9438000	FUND RAISING EXPENSES		

TOTAL BUDGET			4,500.00
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NOTE: These numbers must match. If they do not, you do not have a balanced budget.

