

Unit Finance Best Practices & Updates Jan 2016

PA Wing Finance Website

Finance forms, regulations, procedures, updates, donation information and more are posted on this site.

IMPORTANT INFORMATION - PLEASE READ

At any time, you may correct entries made to the system by clicking on the BACK button. When you click on the DONATE button, you will be prompted to select a specific Squadron (Unit) you will be prompted for the specific unit name on the next page.

Donation Recipient:
 CAPID: 1410000 | CAP members only: otherwise leave blank
 Select a PAWG organization to send your donation
 Work Environment:
 Cadet Programs
 Cadet Training Schools (CTS)
 Emergency Services
 Hawk Mountain Ranger School (HMRS)
 Specific Squadron (select unit on next page)
 Flight Scholarship

NEWS EMERGENCY SERVICES CADETS PUBLS HAWK CONTACT US **DONATE** SAFETY

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Finance

Director of Finance: Lt Col DeEtte Riley
 Asst. Director of Finance: Lt Col Carol Blinebury
 Senior Wing Administrator: Phil Richardson

Senior Wing Administrator: Phil Richardson

Finance Pages click here!

Overview

Civil Air Patrol's financial management goal is to promote and ensure the integrity of financial management practices and financial management. Each region/wing commander will ensure that the requirements of this regulation are met and will be responsible for all region/wing subordinate unit funds.

OFFICES

- ▶ Cadet Programs
- ▶ Finance
 - Donate
 - National CAP
 - Finance Regulations
 - Unit Finance Committee Checklist
 - Finance Tools
- ▶ Emergency Services
- ▶ Aerospace Education

New Donate Tab members or non-members can donate to PA Wing, Units, Cadet Programs, Hawk Mt or Emergency Services

Last year a Donation tab was added to the PAWG Website

Anyone (member or non-member) can make a donation to - PA Wing in general, Cadet Programs, Cadet Training Schools (CTS), Emergency Services, Hawk Mt Ranger School (HMRS), Flight Scholarship, or a specific Squadron or Group. The direct webpage is <http://cts.pawg.cap.gov/donate/>

NEWS EMERGENCY SERVICES CADETS AEROSPACE JOIN CALENDAR FORMS & PUBLS HAWK

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UNITED STATES AIR FORCE AUXILIARY
 CIVIL AIR PATROL
 HEADQUARTERS
 Harrisburg Wing
 880g 3-108, Ft. Indiantown Gap, Arvonia PA 17203

MEMORANDUM FOR PAWGDC
 FROM: (not named)
 SUBJECT: Fundraising Request for Squadron 2

1. The purpose of this memorandum is to request permission to raise funds from
 2. The event / or method of the fund raising: _____
 3. One will expect to raise approximately \$ _____ during the activity
 4. The funds raise will be in the form of U.S. cash donation equipment vehicle etc
 5. Description of the event or how the funds will be raised
 6. The event is being held sponsored by _____
 7. How the unit will use the funds raised

Pamphlets

Number	Description
173	PA Wing Banker Program

Forms

Number	Description
15	Aerospace Activity Report (Group/Squadron)
60	Request to Conduct Flight Training for Cadets
61	Funded G1000 Approval Form
99-C	Request for Travel Authorization
108	Expense Report (With descriptions)
173-4	Fundraising & Grant Request
173-B	Unit Budget Template 2012/2013
173-FC	Unit Finance Committee

Signature of Unit Commander

Review Finance Regulations:

National Headquarters Civil Air Patrol the [Financial Procedures and Accounting Regulation 173-1 on 15 November 2012](#), [Chart of Accounts October 2014](#), [Fund Raising / Donations CAPR 173-4 26 December 2012](#), and [Payment for Mission Support CAPR 173-3 1 October 2014](#).

All Commanders and Finance Committee Members should review these Regulations.

Some Important Information:

1. The Unit Accounts Bank Statement has indicated several unidentified deposits. All unidentified deposits over 12 months old must be disbursed to all units in the Wing. Make sure you reconcile the statement Wing sends every month!
2. Payment for personal reimbursement request must be submitted within 60 days of incurring the expense or receiving an invoice. (*This doesn't include payment to a company or business directly*) Do not approve reimbursement for yourself or a member of your family.
3. All Commanders of Units must complete and submit CAPF 172 Consolidated Finance Authorizations and Unit balanced Budget PAWGF 173-B to your Group HQ by 15 Sept each year. Between 1 October and 31 December each year, the Contributed Facilities Report must be validated in ORMS and the Unit Commander's Financial Disclosure Statement must be completed in eServices.
4. No Unit may have a petty cash fund.
5. All expenses for events or activities must be paid via check from the PA Wing Banker or paid by members and the members will be reimbursed from PA Wing Banker. Funds collected on site may not be used to pay any expense.

- Deposits must be made as soon as possible. After making a deposit a completed PAWGF 173-D must accompany copies of deposit slips. Please make sure this is mailed, scanned and emailed or faxed to 888-528-1561 within 7 days of making the deposit.
- All Donation checks must be sent to PA Wing HQ for acceptance, deposit, posting and donation receipt sent to donor per IRS regulations.
- All fund raising / grant requests must be authorized by the wing commander on PAWGF 173-4.

Sample Receipt

Vendor Name	Mobil Oil #255	Vendor Location	123 Main St Livonia, MI 48150
Date of Service	02/29/12 11:32 PM	Fuel Quantity	Term: 00439482038 Appr: 463924 Seq#: 013847
	PUMP# 03 CREDIT	Price per Gallon	UNIT BEG @ \$3.599/G
	VOLUME 16.82 GAL	Total Purchase	GAS TOTAL \$60.54
Vehicle ID/Plate #	02/29/2012 23:31:12	Purchaser Name	Credit 5000XXXXXXXX9999
Mission/Sortie # or event	THANK YOU FOR SHOPPING AT MOBIL	Mileage/Hours	NWA 3765 Burke 12-T-9909/G003 236 Miles

- Is the Mission/Sortie number on receipt? **or event**
- Is the Vendor name and location on the receipt?
- Is the tail number or vehicle ID on the receipt?
- Is the receipt date the same as the sortie date? **or event**
- Is the fuel quantity (gallons) correct?
- Is the total amount correct?
- Is the last name of the member who made the purchase on the receipt?
- How many miles or flight hours does the receipt cover?
- Is the receipt legible?

New Check Request and Deposit Advice are available on the PA Wing Forms and Pubs page of the website.

These have pull down auto fill choices.

New - PAWGF 173-C Check Request with chart of accounts – please destroy all older versions.

New - PAWGF 173-D Deposit Advice with new chart of accounts – please destroy all older versions.

The Chart of Accounts must be followed when completing Check Request and Deposit Advice. These Accounts are used when applying for Grants and Reports to the Federal Government:

A few accounts to note

Income Account to be used:

5310012 – Members' dues are being deposited.

5415013 - Donations

Expenses

All fuel expenses need to be posted to one of these 3 accounts:

7695000 - Mission Expenses (actual and practices) for private vehicle, communication, tolls, private aircraft expenses (this includes fuel to meeting and conferences.)

7696000 - All expenditures for corporate vehicle fuel.

7697000 – All expenditures for corporate aircraft fuel.

7700100 – Office Supplies, Materials and supplies **not** for re-sale to members. (This includes hats, rank, shirts **not re-sold** to members but given)

7701000 – Materials and supplies i.e. Vanguard if squadron is **reselling** to members.

8310000 – Non Fuel travel expenses. This will include all travel costs for your unit to attend an event your unit is not hosting such as training, meeting, conference, awards banquet.

8540000 – All costs incurred to conduct Unit events, meetings, conferences, award banquets, dining-ins (except Fuel).

Sample of email trail authorization

From: Unit Finance Officer
Sent: Thursday, January 21, 2010 3:26 PM
To: PAWG FM Office
Subject: FW: Check Request approval
PAWG Finance Office

Attached you will find the check request and receipt for processing NERPA012.
The approvals are in the attached e-mails.
Unit Finance Officer

From: Unit finance officer
Sent: Thursday, January 21, 2010 3:08 PM
To: Unit Finance officer
Subject: RE: Check Request approval

Major, Unit Finance Officer
I approve the reimbursement to Lt _____ in the amount of \$657.00
Lt Col _____
Unit Finance Committee Member

From: Unit Finance Officer
Sent: Thursday, January 21, 2010 3:00 PM
To: Lt Col Unit finance committee member
Subject: Check Request approval
Lt Col _____ (unit finance committee member)
Lt _____ has submitted the attached receipt for the Squadron Awards Dinner in the amount of \$657.00 for reimbursement. I authorize the reimbursement to Lt _____. This was approved at the Oct Finance Committee Meeting. If you agree please respond.
Maj _____
Unit Finance Officer

173-C must be signed (except if emailing, you may type the names and attach an email audit trail of approvals) expenses over \$500.00 must have 2 signatures & approval from the finance committee.

The words "I authorize or approve the _____ expense....." must be used.

Sending Forms and Receipts to Wing

Acceptable Receipts/Invoices
Must be legible and have vendor name, date and description of items listed.

Copies of checks, bank or credit card statements **are not acceptable** forms of receipts.

emailed .pdf are preferred

Help converting files to pdf go to <https://pawg.cap.gov/finance> click on Finance Tools on left

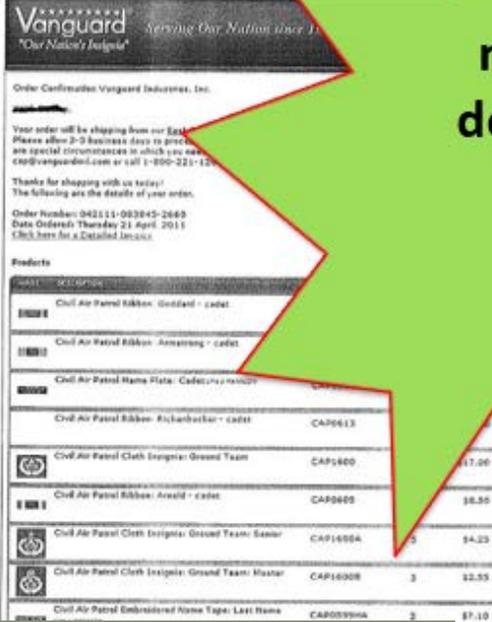
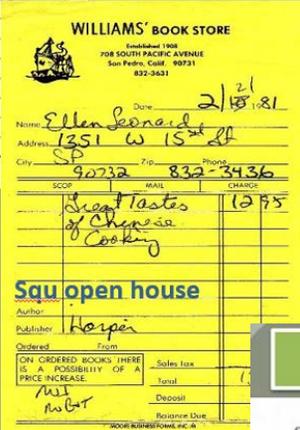
If receipts are for:
Vehicle fuel or repairs write the vehicle ID number, event, mileage driven on receipt.
Food write the event and # of members on receipt.
Lodging what event and # of members on receipt.

Receipts

ACCEPTABLE

Acceptable Receipts have the vendor name, date, description of items and vendor

Statements Are Not Acceptable



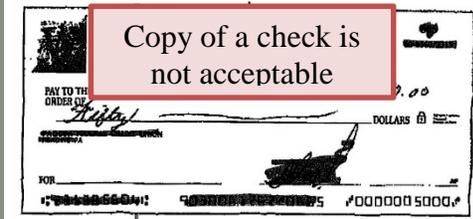
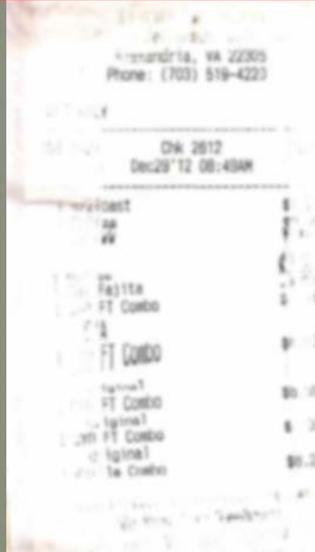
Acceptable



Squadron trip to Air Museum room was for 2 cadets



Not Acceptable



Finance Committee Check List

1 The following forms are due to your **Group Commander** no later than **15 September 2015**:

Consolidated Finance Authorizations CAPF 172, Nov 12, Consolidated Finance Authorizations

*All members of the finance committee, with their actual signatures must be listed on this form, designating who is authorized to approve expenditure of the units' funds. This form lists the members that have approval for expenditures up to \$500 (CAPR173-1 Para 6i). In addition, this form lists the recurring expenses for your unit (CAPR173-1 Para 9a(6)). Form must be dated **1 October 2015**. Please remove all "sample" information*

- Completed section A and B only
- Signed by the each member on the unit finance committee
- Returned to your Group Commander or their designee by September 15.

Unit Budget PAWGF 173-B Each Unit must submit a zero-balanced Fiscal Year Budget (total income must equal total expenses).

Please review the last quarter budget v Actual report when completing this form.

- Form completed. Only **current** form PAWGF 173-B will be accepted at Wing as there have been changes to account numbers.
- Returned to your Group Commander or their designee by Sept 15.
- This must be reviewed and edited by the Unit Finance Committee quarterly and returned with edits to PA Wing Finance Office within 20 days.

NOTE: Do NOT send them to PAWG; starting this year they are due to your Group.

2 The following are to be completed in eServices by the Unit Commander **between 1 October and 31 December. Do NOT complete prior to 1 October.**

Commander's Financial Disclosure Statement

All CAPF 171s (Unit Financial Disclosure) are due. This is completed in eServices by the unit commander in the commander's corner. **All units are required to respond.**

Contributed Facilities Report

This is in the ORMS module, under "Real Property." If there has been no change to your previous report, simply validate the report with one click. If your facility information has changed, please complete the form with the new information.

Copies, scanned e-mails or faxed documents are acceptable for finance documentation (faxes are least preferred). All documents should be sent to PAWG HQ by mail, e-mail capfm@bigbrain.net or fax 888-528-1561 by the Group Commander or Unit designee.

Summary & Best Practices

Emails with scanned forms and receipts are the preferred method of receiving finance paperwork. Copies are acceptable.

(If you email or fax please do not mail additional copies or originals in to Wing as this may result in double entries) Originals are not needed.

Make sure your unit number (NERPA___) is on all paperwork.

Make sure you reconcile the statement Wing sends every month.

[PAWGF 173-D](#) must be sent to Wing after making all deposits.

[PAWGF 173-C](#) must be signed (except if emailing you may type the names and attach the email audit trail of approvals). Amounts over \$500.00 must have 2 signatures (approvals) from the finance committee. The words "I authorize or approve" must be used in approvals.

Every expense must have an itemized receipt. Copies are acceptable (check, PayPal, or credit card statement **do not** qualify as a receipt.)

Do not authorize expenses made payable to yourself or a member of your family.

Any questions can be emailed to:

Lt Col DeEte Riley, PAWG Director of Finance driley@awandsons.com

Lt Col Carol Blinbury, PA Wing Assistant Director of Finance cjblinbury@verizon.net

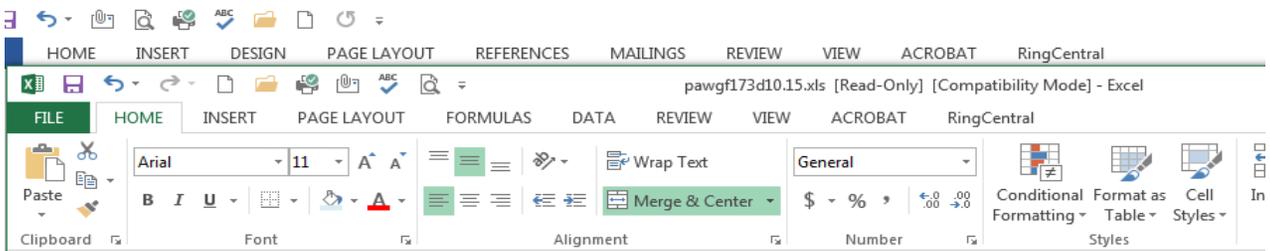
Mr. Phil Richardson, PAWG Senior Wing Administrator capfm@bigbrain.net

or call PAWG Headquarters – Phil's direct line is 717-861-2791

PAWG HQ Fax: 888-528-1561

DeEte Riley 814-880-9093 cell.

Pennsylvania Wing Headquarters
Building 3-108
Fort Indiantown Gap
Annville PA 17003



PAWGF 173-D

Account Description

PAWG FORM 173-D Deposit Advice OCT 15 - for units below wing level

PAWG CAP Building 3-108 Fort Indiantown Gap Annville PA 17003 717-861-2335 Fax 888-528-1561 email to: capfm@bigbrain.net

UNIT NAME: PA 004 PA 005 PA 006 PA 007 PA 009 PA 010 PA 018 PA 021 - York Composite Sq 201

DATE: DATE OF DEPOSIT: AMOUNT

ITEM 1 ITEM 2 ITEM 3 ITEM 4 ITEM 5 ITEM 6 ITEM 7 ITEM 8 ITEM 9 ITEM 10 ITEM 11 ITEM 12 ITEM 13 ITEM 14 ITEM 15

1) Complete only the yellow cells on the PAWGF 173-D. Use either the drop-down lists where available, print or type in the information.
 2) All checks or the stamped bank deposit slip and this form must be submitted to PAWG HQ within 7 days of receiving funds. Emailed .pdf are preferred.
 3) Donation checks must be sent to PAWG HQ for deposit with a note explaining the donation. **DO NOT** deposit at your local bank. A letter and IRS forms will be sent to donor per CAP and IRS regulations.
 4) Retain copies of this form and all receipts and invoices for your unit records.

PAWGF 173-D, Issued under PAWG 173, Previous editions not to be used

Oct 15

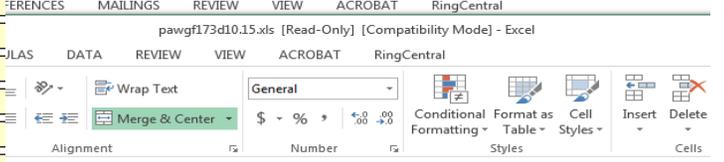
Use the drop down arrow to select unit and account

Click on the box then the arrow to select your squadron

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Please call me if you have any questions or need help completing these forms.

DeEtte Riley – 814-880-9083



PAWGF 173-D

Account Description

PAWG FORM 173-D Deposit Advice OCT 15 - for units below wing level

DATE: DATE OF DEPOSIT: AMOUNT

PURPOSE & ACCOUNT NUMBER CHECK # or CASH

5240300 - Fund Raising Income

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 6513090 - Income received from another unit (not Wing)
 5424100 - Material & Supply Sales i.e. sale of uniform items
 5223201 - Senior Squadron Activities
 5310012 - Squadron Dues
 6214000 - Unit Event i.e. Squadron Awards Dinner
 5240100 - Wreaths Across America
 This deposit is not listed, attach a note describing the income

ITEM 14 ITEM 15

1) Complete only the yellow cells on the PAWGF 173-D. Use either the drop-down lists where available, print or type in the information.
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 3) Donation checks must be sent to PAWG HQ for deposit with a note explaining the donation. **DO NOT** deposit at your local bank. A letter and IRS forms will be sent to donor per CAP and IRS regulations.
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PAWGF 173-D, Issued under PAWG 173, Previous editions not to be used

Oct 15

Page 1

PAWGF 173-D

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PAWGF 173-D, Issued under PAWG 173, Previous editions not to be used

Oct 15

Squadron Finance Committees should meet at least once every quarter. There is no formal template, but you can follow the attached a suggested itinerary for your use. CAPR-173-1, Finance Regulations, state that each unit must meet quarterly and must review the balance in the unit's checking account and the Quarterly Profit & Loss Budget v. Actual Report (which Wing sends out the month AFTER each quarter ends, e.g. Jan., April, July and October). The other business that needs to be brought up at a Finance Committee Meeting is any expenditures of over \$500, which need Finance Committee approval.

Other things that are important to put into Minutes are discussions about squadron contributions to cadets' attending activities, such as encampment, Hawk Mountain Ranger School or other special activities. These minutes should be included with your check request for such expenses.

Unit minutes can be as short as two sentences, and can even be hand written if necessary. There is really no right or wrong way to do them, just necessary to save them for your unit inspection.

Sample Template for Finance Committee Meeting

Squadron Letterhead

Date:

Place of Meeting: (squadron, teleconference, email)

Members Attending:

Name, Rank Position in Squadron

1. Recurring Business:
 - a. (review Monthly Cash Report – any discrepancies in deposits, expenses?)
 - b. (review Quarterly Profit & Loss Budget v. Actual Report- does any “actual” amount (first column) exceed the “budget” amount (second column) for that category?)
2. Old Business
 - a. (any unfinished business since last meeting)
3. New Business:
 - a. (e.g.: need for fund raising, invoices needing to be reviewed before sending to Wing with
 - b. Check request, any purchase over \$500 needing committee approval beforehand, etc.)
4. Date of next meeting:

Signed: