



# Budgeting

## Workbook

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Unit Commander's Course  
August 2016  
Sarasota, Florida

## D-3 FINANCE

### Summary

Benchmarks    Commendables    Discrepancies    AoCs    HHQ  
 0                    0                    0                    0

### Mission Rating

Financial Procedures and Accounting

### Staffing

Position - Finance Manager (FM) position held:                    Year(s)                    Month(s)  
 Finance Management Specialty Track:

### Mission and Staffing Notes

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<u>Y/N</u>	<u>Topic/ Detailed Question</u>	<u>How to verify compliance</u>	<u>Discrepancy Write up</u>	<u>Notes</u>
1	Are Consolidated Finance Authorizations (CAPF 172) and Procedures IAW CAP regulation? Verification - Both must be yes for current FY.	a & b) Review CAPF 172s	a) (A-Discrepancy): [xx] (Question 1) Unit Consolidated Finance Authorizations (CAPF 172) were not current IAW 173-1 para 6g  b) (A-Discrepancy): [xx] (Question 1) Unit Consolidated Finance Authorizations (CAPF 172) were not complete IAW 173-1 para 6g	
	a) A unit CAPF 172 must be reissued annually (1 October) and at each change of command.			
	b) The unit CAPF 172 will be approved by the Finance Committee. The unit CAPF 172 must be signed by the Finance Committee members at the bottom of the form.			

## Consolidated Finance Authorizations

Effective Date 1-Oct-14  
 Region/Wing/Unit Sample Unit

A. The following have authority to approve invoices on behalf of the above region/wing/unit. Additional approval by the finance committee through Sertifi is required for all region/wing expenditures in excess of \$1,500 and for all credit card payments regardless of amount. Unit finance committees must approve all expenditures in excess of \$500. (CAPR 173-1 Para 6i)

Approval Authority Name/Position	Type of Expenditures to Approve	Amount
<i>Example: S. Johnson/Transportation officer</i>	<i>Vehicle Maintenance Expenditures</i>	<i>Up to \$500</i>

B. The following items are recurring expenses for the above region/wing/unit and do not require further approval for payment: (CAPR 173-1 Para 9a(6), 9b(6), 9c(7))

Vendor Name	Purpose (please use the drop down box)	Mo/Qtr	Amount (\$1,500 or less for region/wing; \$500 or less for unit)
<i>Example: Sample Airport</i>	<i>Hangar Rent</i>	<i>Mo</i>	<i>\$150.00</i>

C. The following individuals are authorized to use the corporate credit card in accordance with CAPR 173-1 Para 20a and 20b: (if none, indicate NONE in the first line)

Name:	Credit card description:	Credit limit:
<i>Example: J Smith, Commander</i>	<i>Chase Bank Credit Card</i>	<i>\$5,000.00</i>
<i>Example: Aircraft N9999</i>	<i>MultiService Fuel Card</i>	<i>\$2,000.00</i>

D. The following are authorized to make transfers between bank accounts of the above wing as indicated below: (N/A for units) (CAPR 173-1 Para 11o)

Name:	Account or type of transfer:	Amount not to exceed:
<i>Example: J Jones, Director of Finance</i>	<i>Unit Proficiency Drafts</i>	<i>\$1,500</i>

*Region/wing finance committee authorization form must be submitted through Sertifi.  
 Units must sign form below and send to wing HQs.*

The finance committee consists of the following individuals and approves the above authorizations.

Typed Name	Signature	Date	Email Address

<p>2</p> <p>Are all financial transactions completed IAW CAP regulation?</p> <p>a) All expenditures must be approved in writing by a designee listed on the CAPF 172. If the unit expenditure is over \$500, two authorized unit signatures are required.</p> <p>b) Expenditures, journal entries and deposits must have supporting documentation identifying the transaction.</p>	<p>a) Inspector will review the approval for a sample of wing and unit expenditures</p> <p>b) Inspector will review the supporting documentation for a sample of unit expenditures, journal entries, and deposits</p>	<p>a) (A-Discrepancy): [xx] (Question 2) Unit financial transactions were not properly approved IAW CAPR173-1 paras 6i, 9b(5), para (11), 9c(4), 18</p> <p>b) (A-Discrepancy): [xx] (Question 2) Unit financial transactions were not properly supported with appropriate documentation IAW CAPR 173-1 paras 6i, 6j, 20c, 24, 25</p>
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FLORIDA WING DEPOSIT ADVICE  
FOR UNITS BELOW WING LEVEL

DATE :

DATE OF DEPOSIT:

UNIT NAME:

CHARTER NUMBER:

ITEMIZED LIST OF DEPOSITS:

LINE	RECEIVED FROM	ACCOUNT NUMBER	DESCRIPTION	CHECK # OR CASH	TAIL #	AMOUNT
LINE 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 9	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 11	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL						<input type="text" value="\$0.00"/>

# EXAMPLE SUBMISSION TO FLWG

FLORIDA WING DEPOSIT RANCE FOR UNITS BELOW WING LEVEL

DATE:  MONTH:  YEAR:

INITIALS:

DATE OF DEPOSIT:

CHAPTER NUMBER:

LINE #	RECEIVED FROM	ACCOUNT NUMBER	CHECK #	DESCRIPTION	DATE	AMOUNT	TOTAL #
LINE 1							
LINE 2							
LINE 3							
LINE 4							
LINE 5							
LINE 6							
LINE 7							
LINE 8							
LINE 9							
LINE 10							
LINE 11							
LINE 12							
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LINE 14							
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LINE 92							
LINE 93							
LINE 94							
LINE 95							
LINE 96							
LINE 97							
LINE 98							
LINE 99							
LINE 100							
TOTAL							

OPR: RM

FL370

FLORIDA WING CIVIL AIR PATROL  
4040 CROSSFIELD WAY STE 6  
LAKELAND, FL 32811

SUNTRUST  
ACHR 08/16/2016  
4-4-2016

DEPOSIT TICKET 63215611

CHECKS OF DEPOSIT: \$ 2.00

CHECKS OF DEPOSIT: \$ 2.00

1:063310152:1000164471396\* 0

4942  
SERIAL #

2 Feb 16  
DATE

Gray 5 Civil Air Patrol \$ 2.00  
Two dollars and 00/100  
DOLLARS

CLEARVIEW  
CLEARING SERVICE

4942  
SERIAL #

2 Feb 16  
DATE

Gray 5 Civil Air Patrol \$ 2.00  
Two dollars and 00/100  
DOLLARS

SUNTRUST

FL370

Thank you for banking with SunTrust  
For Account Information call 800.SunTrust (800.796.8787)

120 CHECK DEPOSIT  
XXXXXXXX1398 Bus. Date Sep. 2016 AM  
84  
33001430 161967 17 2.00 TOTAL  
Transaction Date: Sep. 2016 11:51:01

101629 (5/07)

This is your receipt showing bank, date, time, type of account and amount.  
All deposits are credited to your account subject to verification and final payment.

FLORIDA WING CHECK REQUEST  
FOR UNITS BELOW WING LEVEL

DATE OF REQUEST: [ ]

UNIT NAME [ ] CHARTER NUMBER: [ ]

ISSUE CHECK TO:  
NAME OR COMPANY: [ ]

STREET ADDRESS: [ ]

CITY, STATE ZIP [ ]

E-MAIL ADDRESS [ ]

PHONE [ ]

LINE	DATE OF INVOICE	DESCRIPTION	ACCOUNT NUMBER:	AMOUNT
LINE 1	[ ]	[ ]	[ ]	[ ]
LINE 2	[ ]	[ ]	[ ]	[ ]
LINE 3	[ ]	[ ]	[ ]	[ ]
LINE 4	[ ]	[ ]	[ ]	[ ]

TOTAL AMOUNT OF CHECK [ ] \$0.00

**IF CHECK AMOUNT IS MORE THAN \$500.00 , FINANCE COMMITTEE APPROVAL MUST BE COMPLETED:**

AUTHORIZED APPROVER - PRINT NAME [ ] DATE: [ ]

AUTHORIZED APPROVER - SIGNATURE [ ]

UNIT FINANCE COMMITTEE MEMBER - PRINT NAME [ ]

UNIT FINANCE COMMITTEE MEMBER - SIGNATURE [ ] DATE: [ ]

# EXAMPLE SUBMISSION TO FLWG



FLORIDA WING CHECK REQUEST  
FOR UNITS BELOW WING LEVEL

DATE OF REQUEST: February 1, 2016

UNIT NAME: Group 5 Headquarters

ISSUE CHECK TO: [Redacted]

NAME OR COMPANY: [Redacted]

STREET ADDRESS: [Redacted]

CITY, STATE ZIP: [Redacted] FL [Redacted]

E-MAIL ADDRESS: [Redacted]

PHONE: [Redacted]

CHARTER NUMBER: FL370

DATE OF INVOICE	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
29-Jan-16	Publix - Beverages	8476050	\$22.76
30-Jan-16	Dominos 20 Pizzas	8476050	\$120.00
30-Jan-16	Publix - Donuts	8476050	\$59.04
LINE 4			
TOTAL AMOUNT OF CHECK			\$201.80

IF CHECK AMOUNT IS MORE THAN \$500.00, FINANCE COMMITTEE APPROVAL MUST BE COMPLETED:

AUTHORIZED APPROVER - PRINT NAME: Maj. Jeffrey Carlison

AUTHORIZED APPROVER - SIGNATURE: [Redacted]

UNIT FINANCE COMMITTEE MEMBER - PRINT NAME: [Redacted]

UNIT FINANCE COMMITTEE MEMBER - SIGNATURE: [Redacted]

DATE: 1-Feb-16

DATE: [Redacted]

OPR: FM



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- 3 Does the Finance Committee meet IAW CAP regulation?  
a) The Finance Committee must meet at least once per quarter.  
b) A written record of these minutes must be saved.
- a & b) Review Finance Committee meeting minutes.
- a) (A-Discrepancy): [xx] (Question 3) Unit Finance Committee did not have a meeting at least once per quarter IAW CAPR 173-1 para 9c(8).
- b) (A-Discrepancy): [xx] (Question 3) Minutes for a Finance Committee meeting were not recorded IAW CAPR 173-1 para 9c(8).
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## Unit Finance Committee Meeting Minutes

<b>Unit :</b>	
<b>Date:</b>	
<b>Location of Meeting:</b>	

### Finance Committee Members Attending:

Print Name:	Title:	Signature:
	Chair / CC	
	Finance Officer	

If attending remotely, state means of communication in the signature block.

### Routine / Recurring Business: (Must be discussed / approved at least quarterly)

<b>1) Approve previous Finance Committee meeting minutes:</b>
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Notes:

<b>2) Review Cash Report provided by Wing for Accuracy:</b>
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Notes:

<b>3) Review Budget Report provided by Wing: (Discuss and adjust if needed)</b>
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Notes:

<b>4) Review and vote to approve or disapprove expenses needing Finance Committee approval:</b>
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Notes:

### Old Business from Previous Meetings:

<b>1)</b>
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Notes:

<b>2)</b>
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Notes:

### New Business / Other matters considered:

<b>1)</b>
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Notes:

<b>2)</b>
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Notes:

<b>3)</b>
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Notes:

**Recorder:**

\_\_\_\_\_   
 Print Name and Grade

\_\_\_\_\_   
 Signature

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4 Does the unit complete its budget IAW CAP regulation?  
Verification - 100% for current FY  
All budgets must be balanced, meaning income equals expenses.

Review budget for the current fiscal year to see if they are balanced

(A-Discrepancy): [xx] (Question 4)  
Unit does not have a budget which is balanced IAW CAPR 173-1 para 9c(9).



NHQ/FMF will issue a form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes to the donor not later than 31 January of the year following the year of donation, based on the information shown on the acknowledgement provided by the wing or region receiving the donation.

## **SECTION C – SUGGESTED FUND RAISING ACTIVITIES**

### **11. The following are suggested activities for fund raising or donations:**

**a.** Combined Federal Campaign (CFC). Each fall (Oct-Nov) local federal activities conduct one fund raising campaign among federal workers for all private charities. Civil Air Patrol is a federally tax exempt 501(c)(3) organization that meets CFC health, welfare and human welfare service criteria. This means that federal employees may designate CAP or any unit as the recipient of an annual donation. Local CFC campaigns may publish a list of eligible organizations. If possible, units should attempt to be included. If not included, CAP is still eligible and CAP units may attempt to publicize its eligibility throughout local federal organizations. CAP units may send flyers or letters through federal organizations' distribution systems indicating 1) your eligibility, 2) your service to the community and 3) a request for donations. Appropriate documentation is available to all CAP units upon written request to the NHQ, Director of Development.

**(1)** Each federal employee receives a CFC contribution form that permits donations to a) organizations on the local CFC list or b) an organization not on the list. If CAP or a CAP unit is not on the local list, encourage all federal employees to write in CAP or the local unit.

**(2)** The CFC can be a valuable source of funds for local CAP units. Federal organizations that conduct CFC campaigns include all federal agencies, not only DoD agencies.

**b.** United Way Campaigns. These are conducted in many local areas and are very similar to the CFC campaign except they are nonfederal in nature. CAP units may be eligible to receive donations from United Way Campaigns in their local area depending on local rules and activities of the CAP in that area. Check with your local United Way office. Please contact the NHQ Development Office for necessary documentation for application.

**c.** Foundations/Corporation Grants. Commanders should utilize the services of the CAP Development office for assistance. Grant requests should be based on specific needs, that is, search and rescue equipment, cadet program operations, scholarships for cadets, etc., and specific trips for cadets to National and region activities. Most corporations and foundations require a written application and may require some monitoring of funds to ensure they are properly used. Care should be taken to preclude duplication of solicitation of grants from the same organization. Grants and donations from corporations and foundations can provide significant amounts of money if pursued correctly and with persistence. Furthermore, an effective grant program can be made into a recurring source of funds from the same corporations and foundations. The most important factors in an effective grant program is 1) CAP's federal tax exempt status, 2) the effective "selling" of CAP's missions and needs and 3) assuring and providing potential grant organizations publicity and recognition of their generosity.

## 12. Percentage Professional Fund Raising.

a. The use of fund raising promoters who charge a percentage of the proceeds is prohibited.

b. Civil Air Patrol units are prohibited from entering into contracts with these types of fund raising programs. However, there are other types of fund raising activities allowing the unit to retain a percentage of the selling price of a product that may be approved. These types of fund raising activities will require the approval of NHQ/GC and NHQ/COD. Requests should be submitted through the respective wing or region commander, which ever applies.

**13. Suggested Local Unit Fund Raising Activities.** *Units should make sure that fund raising activities do not violate local laws or ordinances.* In many areas, permits or licenses are required for certain activities. It is the unit commander's responsibility to make sure these are obtained where applicable. These are a few of the many ideas for local units fund raising:

- a. Raffles or ticket sales for drawings of merchandise if permitted by local law.
- b. Operation of concession booths at air shows, state fairs or other type of activities. These booths can sell hot dogs, soft drinks, cookies, etc. (See prohibited activities in Paragraph 14 below for air show prohibition.)
- c. Car or aircraft washes.
- d. Rummage sales and bake sales.
- e. Collecting and selling recyclable items such as paper, bottles, cans, etc.
- f. Sale of advertising space in CAP unit newspapers, also sale of bumper stickers.
- g. Sale of Christmas items such as trees and Christmas cards.

**14. Prohibited Fund Raising Activities.** The following activities are prohibited:

- a. Sponsoring or Flying in Air Shows. No CAP unit will sponsor or co-sponsor any air show or participate in any flying activities in any air show. This is important as such activities would jeopardize CAP's aviation liability insurance.
- b. Penny a Pound Airplane Rides. No CAP unit may in any way conduct flights carrying a passenger for a charge, and this is specifically prohibited by CAP's aviation liability insurance.
- c. Dropping Objects from Aircraft or Spot Landing Contests.
- d. Percentage Professional Fund Raising. These programs are prohibited as outlined in Paragraph 12b above.
- e. Personal Pecuniary Gain. No CAP member will engage in fund raising activities which results in a pecuniary benefit to that member. This does not prohibit CAP members being reimbursed for legitimate expenses incurred in fund raising activities.
- f. Sale of Alcoholic Beverages. No CAP member will engage in the sale of alcoholic beverages.

**g.** Gambling (or gaming). No CAP unit or member will engage in gambling (the act of risking or giving something of value for the opportunity to obtain a benefit from a game or contest of chance or skill or a future contingent event) as a fund raising activity, including, but not limited to bingo and pull-tab operations in which money or something of value is risked in order to participate. (Raffles or ticket sales for drawings of merchandise are authorized in accordance with paragraph 15a.)

**15. Booster Clubs.** Booster clubs, when created are for the sole support of the local CAP Squadron.

**a.** Parents, community leaders and CAP members may create booster clubs to support local units. Such booster clubs must exist as entities wholly separate and apart from any CAP control and bear sole responsibility for compliance with local, state and federal laws.

**b.** CAP commanders at all levels, and executives (managerial employees) are prohibited from participating in the creation, organization or control (serving in positions of authority) in these organizations. Serving in an advisory capacity, to report on the status, needs and wants of a unit and its members, is acceptable. (Not applicable to booster clubs formed before 4 December 2006.)

**c.** Booster clubs may not utilize the name "Civil Air Patrol" or any abbreviation thereof as part of their names or identification. (Not applicable to booster clubs formed before 4 December 2006.) No booster club may use "United States Air Force Auxiliary in its name or identification. Booster clubs may in no way be affiliated with CAP and under no circumstances utilize or imply affiliation with CAP's EIN.

**d.** Subject to the approval of the wing commander, booster clubs may use the name of the unit as part of their names or identification. For example, "Friends of Wright Brothers Composite Squadron 123" would be acceptable. (Not applicable to booster clubs formed before 4 December 2006.)

**e.** Serving concurrently in positions of control in CAP (CAP commanders at all levels, and executives [managerial employees]) and a "booster club." is prohibited. Members of CAP squadrons are prohibited from holding any office in a booster club that provides any type of financial assistance to the Squadron.

**f.** Wear of the Civil Air Patrol uniform and similar clothing while performing fund raising for Booster Club is prohibited. Garments (e.g. squadron t-shirts) identifying the squadron and not referring to Civil Air Patrol are acceptable. Garments (e.g., squadron t-shirts or other forms of clothing identifying the squadron) are not to be worn in conjunction with any activity with the booster club.

**g.** Unit funds must not be transferred to a booster club, either as a donation or to pay for any booster club expenses.

JOSEPH R. VAZQUEZ  
Major General, CAP  
Commander







5	<p>Has the unit appointed all necessary members of the Finance Committee IAW CAP regulation? Verification - 100%</p> <p>a) The Unit Commander must appoint a finance committee in writing within 30 days of assuming command.</p> <p>b) The Unit Commander must appoint a finance committee in writing within 30 days of assuming command. The committee will be composed of the unit commander as the chairperson, the Finance Officer, and at least one other senior member.</p>	<p>a) Review eServices Duty Assignment report</p> <p>b) Request documentation of Finance Committee appointment and review for accuracy.</p>	<p>a) (A-Discrepancy): [xx] (Question 5) Unit does not have a Finance Officer appointed IAW CAPR 173-1 para 9c.</p> <p>b) (A-Discrepancy): [xx] (Question 5) Unit does not have a Finance Committee appointed IAW CAPR 173-1 para 9c.</p>
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