



1 October 2007

MEMORANDUM FOR PENNSYLVANIA WING UNIT COMMANDERS  
FROM: PAWG FINANCE OFFICER  
SUBJECT: Fund Raising, Donations and Grants Regulation 173-4 1 August 2006

The purpose of the memorandum is to highlight the procedures from the CAP Regulation 173-4 Fund Raising/Donations.

1. All fund raising activities must have prior approval from PAWG Commander. The Wing Commander is responsible for maintaining control over all CAP fund raising activities.
  - a. The PA Wing Commander, Col Lee will approve all requests on a case-by-case basis. PAWG Form 173-4 should be submitted at least 30 days in advance of the fund raising activity. A copy of the form is attached and may be reproduced locally.
  - b. Each request for permission must have a copy of the proposal attached.
    - i. A full description of the fund raising activity and how it will affect your unit.
    - ii. Use of the funds earned must be explained in detail.
    - iii. Requests that do not comply with the missions of CAP or this memorandum will not be approved.
2. Prohibited Fund Raising Activities include but are not limited to the following:
  - a. Percentage Professional Fund Raising is prohibited
  - b. Sponsoring or Flying in Air Shows is prohibited
  - c. Penny a Pound Airplane Rides is prohibited
  - d. Dropping Objects for Aircraft or Spot Landing Contests is prohibited
  - e. Personal Pecuniary Gain is prohibited
  - f. No CAP member will engage in the sale of alcoholic beverages.
3. No suggestion or inference should be made that a CAP fund raising will benefit or involve the Air Force.
4. All contracts including Grant request must be signed by the Wing Commander.
5. All CAP and IRS policies and regulatory guidance must be strictly adhered to. Failure to comply with the regulations will jeopardize CAP's 501(c)(3) status with the Internal Revenue Service and may subject the individual member to fines and penalties.
6. Donations
  - a. The IRS requires signed receipt on all donations of \$250.00 or more, the receipt must be sign by the Wing Commander.
  - b. Goods and Services donations of \$75.00 or more also require a receipt signed by the Wing Commander.
  - c. The Wing Commander, Col Lee will send a donation receipt to the donor. Please include the name of the donor, the address and any information that would be helpful in writing a personal message to the donor.
7. Grant and Legislative Allocation request will be approved on a case-by-case basis, in order to avoid overlapping requests. Grant and Legislative Allocation proposals must have approval before officials may be contacted. Remember this has to be signed by the Wing Commander.
  - a. Include a detailed description on who is going to be responsible and how all the foundation expectations and accounting paperwork is going to be recorded and reported.
8. Proper accounting is the unit's responsibility and must meet all regulations.

Questions concerning these regulations may be addressed to DeEtte Riley at 814-632-8341 after 1900 hours or [driley@awandsons.com](mailto:driley@awandsons.com)

 Finance Officer

DeEtte K. Riley, Lt Col, CAP  
Finance Officer

Attachment:  
PAWG Form 173-4