

01 JANUARY 2019

## CAPR 173-1

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### ALASKA WING FINANCIAL MANAGEMENT



1. **APPOINTMENT OF FINANCE COMMITTEE.** Alaska Wing and each Squadron will use AK-CAPF 172 “Consolidated Finance Authorization” to appoint their Finance Committees. This form combines a Personnel Authorization with a signature column to meet the requirements of NHQ. The AKWG-WFA has reviewed and approved use of this form. The Committees must also be recorded as appointed in the e-Services Committee assignment module.
  
2. **BANKING.** Alaska Wing and each squadron will use the CAP Wing Banker system online bill paying in order to reduce the burden and cost of traditional check payments and postage. The following procedures are necessary in order to maintain an adequate system of internal controls. Traditional check writing procedures may also be used to pay invoices.
  - 2.1 All payments will be made by the Wing Administrator in response to properly approved AKWG Form 9, Check Request Form.
    - 2.1.1 A Check Request will be made by submitting AKWG Form 9 together with required **documentation** to the Wing Administrator.
    - 2.1.2 The Wing Administrator will upload wing check request packages to Sertifi and forward it to all required approvers.
      - 2.1.2.1 Incomplete check request forms or missing / incomplete receipts will not be processed.
    - 2.1.3 Submit forms and receipts in PDF, FAX, or email to the Wing Administrator at [HQ@akwg.cap.gov](mailto:HQ@akwg.cap.gov) . Forms and receipts may be submitted in person to the Alaska Wing HQ.
  - 2.2 Members should keep copies of all documentation submitted for processing. Reimbursement requests over 60 days from expenditure will not be processed as per CAP regulations.
  - 2.3 Units making deposits will utilize the Alaska Wing Deposit Advice form (AKWG F8 Deposit Advice) which can be found on the AK WG website.
    - 2.3.1 Unclaimed deposits will be held by the Alaska Wing until the proper documentation is submitted to the Wing Administrator. Bank fees to obtain copies of deposit slips will be billed to the squadron.

### 3. INVOICES & PAYMENTS

3.1 Approved CAPF -172 (Consolidated Finance Authorizations) must be on file for all invoices submitted to the wing administrator for payment, if the vendor is new to CAP an approved CAPF-172 must accompanied the invoice with the appropriate added items. For wing payments over \$1,500, majority finance committee review and recommendation for approval is required - through Sertifi or through meeting minutes - before the funds are obligated.

3.1.1 The Wing Commander, Vice-Commander, and Chief of Staff are authorized to pay for Wing Staff business meeting meal expenses up to \$500. The Wing Commander may authorize other meals at his discretion up to \$100.00 in order to conduct wing business between members.

3.1.2 Pre-approved unit and wing invoices of less than \$500 may be paid online by the Wing Administrator without specific payment approval.

3.2 For unit and wing invoices over \$500 and less than \$1500 the Wing Administrator will print the summary payment page of invoices to be paid. This summary page together with scans of the invoices will be submitted via Sertifi to the signatories on the account. As soon as any ONE signatory has approved the list, the Wing Administrator may complete the process of payments online. The signature / approval page will be uploaded to the Smart Vault.

3.3 As needed the Finance Committee will review a listing of all electronic payments made at each meeting. Invoices paid online will be filed with all other invoices that have been paid and uploaded to the Smart Vault.

### 4. RECEIPTS

4.1 All receipts for reimbursement or for Credit Card accounting must be detail receipts showing the items purchased, food ordered, etc. If tips are only indicated on the payment receipt, then both receipt forms should be submitted. Receipts are to be sufficiently detailed to demonstrate that unauthorized items are not inadvertently reimbursed, i.e. – alcoholic beverages.

### 5. CREDIT CARDS

5.1 Credit cards are provided as a privilege for purchases necessary and to keep out-of-pocket expenses for the members to a minimum. Credit cards will not be used for cash advances.

5.2 Any credit card that is lost or stolen must be reported immediately to the credit card issuer, Wing Commander and Wing Director of Finance. The credit card should NOT be used for personal expenditures at any time. If any portion of expenditure contains nonallowable expenses the charge should be put on a personal credit card.

5.3 After receipt of the monthly statements the Wing Administrator will email to each cardholder a reminder. Within ten (10) days each cardholder is required to provide detailed receipts of each charge. All receipts must show what the expenditure was for to facilitate posting to the correct accounts. Vehicle identification numbers, aircraft N numbers, mission numbers, the purpose of the expense and any other identifying information necessary to facilitate the categorization of these expenditures must be supplied.

5.4 The Credit Card Certification statement will be reviewed by Director of Finance or his designee each month. All receipts must be legible in their original form, e.g. handwriting the total charges onto a

photocopy of the receipt is not acceptable. . All receipts must show what the expenditure was for to facilitate posting to the correct accounts. Chart of Account fields may be left blank and will be assigned by the Wing Administrator. The form must be signed only by a member performing the review/reconciliation.

5.5 The Wing Administrator will verify the reconciliation forms against the consolidated bill and inform card holders of any discrepancies and submit the verified bill to the Finance Committee for approval via Sertifi.

5.6 The credit cards may be used to pay for expenditures directly related to those activities within the staff officer's scope of duty. The aggregate balance on each account at any one time may not exceed the credit limit shown above. Purchases over \$1,500 continue to require finance committee concurrence/ approval.

5.7 Cardholders are also authorized to pay mission-related expenses, such as RON's, for other members to limit the out-of-pocket liability of wing members. The member is responsible to the Card Holder for receipts required for mission reimbursement and credit card accounting within 24 hours of return from the mission.

5.8 The card holder is responsible for the credit card at all times. He / she will insure that it is used only for authorized purchases.

5.9 Charges related to business meals and entertainment must be documented on CAP Form 170. (Not related to per diem type single meals for the card holder) This form can be found on the Alaska Wing Headquarters website.

5.10 The following penalties will be imposed for failure to comply with the above requirements:

- Should deliberate, gross misuse be determined the card will be immediately cancelled with the credit card company.
- For failure to report or failure to report on time: First incident: A written warning will be issued to the user. Second incident: The user will lose the privilege of having a credit card.
- One warning will be issued if the card is used for personal expenses. Should this happen a second time the credit card will be deactivated. The intent to reimburse the wing is not justification to use the Wing VISA card for personal purchases.
- No warning will be issued if the card is used for cash advances. The credit card will be deactivated.
- A warning will be issued for failure to turn in receipts on a timely basis. After the third warning the credit card will be deactivated.

## 6. AUTOMOTIVE GAS CREDIT CARDS

6.1 Gasoline credit cards may be used by personnel for travel in lieu of advanced funds. Several Wing Staff members have vehicle fuel credit cards issued to them. Other members may request temporary issue of a vehicle fuel credit card for specific travel through the Wing Administrator.

6.1.1 These cards will be used for authorized business only. Vehicles should be fueled with regular graded gasoline when possible to do so. Vehicle fuel credit card receipts must be submitted to Wing with appropriate explanation of the business purpose. Fax or scanned copies of these bills are acceptable.

6.1.2 Receipts as well as any temporarily issued credit cards must be submitted to Wing HQ within one week of completing travel. If any of the fuel purchases are mission-related, copies of the receipts must also be uploaded to the specific sortie in WMIRS.

## 7. AIRCRAFT FUEL CREDIT CARDS

7.1 Due to the varied pricing of aviation fuels throughout the state, the Alaska Wing has not established "wet" rates for the use of corporate aircraft. Members will be charged one hourly rate to cover maintenance, and these rates will be published and updated as required in Wing Supplements to CAPR 66-1.

7.1.1 Fuel credit cards are available in all Wing aircraft and should be used for fueling the aircraft whenever possible. If fuel must be purchased at a location which will not honor the fuel cards, then separate procedures exist for the member to pay and be reimbursed. It is the responsibility of the member to acquire receipts for such purchases in order to be reimbursed, when appropriate.

7.1.2 These credit cards will be used ONLY for the aircraft to which they are assigned.

7.1.3 Receipts must be obtained for all fuel purchased with the Wing Fuel Credit Cards. All A/C fuel receipts must be uploaded to the specific WIMRS sortie.

## 8. VEHICLE MAINTENANCE CREDIT CARDS

8.1 In order to improve control, assure that proper receipts are available for all Shell-COV maintenance expenses and to improve operational efficiency, Alaska Wing has provided credit card for each vehicle.

8.2 Shell-COV cards are available in all Wing COV and should be used ONLY for the vehicle to which they are assigned. Receipts must be obtained.

## 9. ALASKA WING MEMBER FLYING

9.1 The Wing Administrator will create and distribute to all Squadron Members a monthly bill for member flying. The pilot is responsible for payment of the flying bill based on WMIRS flying hours based on type of aircraft.

## 10. TRAVEL POLICY

10.1 Travel for the AK Wing should be undertaken when the benefits of the trip will serve to execute or improve Civil Air Patrol programs and services. Wing will pay for member travel incurred in pursuit of CAP goals, when authorized by Wing or requested by Region or National Headquarters, this includes a reasonable fee for flight reservation insurance, if authorized by the Wing Commander so that the Wing will not incur any additional expenses for last minute travel plan changes. Squadron Commanders may authorize travel which is to be paid by the Squadron.

10.1.1 Members are expected to observe CAP regulations, policies and procedures when reporting expenses related to travel. Wing members should be forward thinking in looking for the best return on

investment. This policy is intended to provide guidelines for wing members to ensure effective use of time and to minimize expenses. While this policy strives to be comprehensive, it is impossible to anticipate every situation encountered by a traveling member. The member should be aware of the right of wing staff to review claims and should therefore maintain sufficient records to validate expenses incurred.

10.1.2 Because of the time and expense involved, travel should be undertaken only when personal contact is necessary to conduct the required mission or purpose and when no other form of communication may be substituted. Should travel be necessary, it is the member's responsibility to keep the costs associated with the trip to a reasonable minimum.

10.2 Routine, expectable/scheduled, travel by the Wing Commander is automatically approved without need for the Finance Committee to approve each trip. This includes (but may not be limited to) such things as attendance at two National Board meetings per year; required Region meetings (Ops Conference; Region CC Call, etc.). Travel by other members for Wing related duties is approved by the Wing Commander.

10.3 Reimbursement for non-routine travel should be approved by the Finance Committee in advance.

10.4 Food will be reimbursed based on actual receipts. Per Diem is not to be used for Wing Travel.

10.5 Fuel will be reimbursed based on receipt/fuel purchased. Per Diem Mileage rates will not be used. Members are encouraged to use corporate vehicles for official business whenever possible.

## 11. REIMBURSEMENT REQUESTS

11.1 An AKWG Travel Expense Form-15 and/or CAP Travel Voucher are required to document travel and obtain reimbursement. This form is available on the Wing website under AKWG Publications. The Travel Expense form should be filed within 10 days after the completion of the travel. Only reasonable wing-related expenses may be reimbursed. All required receipts for reimbursed expenses should be attached to the Travel expense form and member/members of the Finance Committee must authorize the reimbursement either electronically or by signature.

11.2 Reimbursement may be allowed if the member is unexpectedly delayed in completing travel as originally planned, i.e. – extension of mission requirement, environmental factors such as weather, earthquake, etc. Approval must be made prior to the purchases. Approval must be made by the Alaska Wing Commander.

## 12. TRAVEL ADVANCES

The Finance Committee will approve travel advances on a case-by-case basis. The advance may be either check or Wing Credit card. The member must submit a budget report to the finance committee detailing the estimated costs of the wing-related travel. The Finance Committee will determine the authorization and amount of the travel advance. Traveling members receiving travel advances will be required to repay any funds that are in excess of actual expenses allowed. The member will submit a report listing expenses incurred and will attach respective original receipts to the report. If the member does not submit the report with all receipts within 10 days, the member will be responsible for reimbursing the wing the entire amount of the advance.

### 13. AIR TRAVEL

13.1 When a wing aircraft cannot be used for necessary air travel, all airline reservations and ticket purchases will be made by the member's personal credit card or a wing credit card. Non-refundable, cheapest tickets are to be used for the ticketed flight. In the event the member's itinerary changes prior to departure and a change fee is charged, the wing will reimburse the change fee on Wing Commander approval.

13.2 Flights should be booked as far in advance as possible to obtain advance purchase prices on tickets.

13.3 Members are encouraged to economize on airport parking where practicable. Cost saving measures should include parking in longer-term lots for trips. All parking expenditures should be itemized on an AKWG Form-15 and receipts should be attached.

13.4 When making reservations, members should accept the lowest fare in the marketplace (with a reasonable schedule) without regard to the airline providing the service. For purposes of obtaining the best fare possible, the member should be reasonably flexible regarding flight times. Every attempt should be made to take advantage of reduced rates. However, since a member's time has value, inconvenient schedules including long delays / layovers, "red-eye" flights, and extremely early / late flights will not be mandatory.

13.5 Coach class (or lowest available) should be used by all members. Alaska Wing is committed to complying with all applicable provisions of the Americans with Disabilities Act (ADA); members flying with documented medical reasons (on file at Wing HQ's) for extra leg room may request an upgrade. Prior approval is required from the Wing Commander.

13.6 Unused non-refundable tickets are to be applied to future tickets. Members are reminded of their responsibility to reschedule non-refundable tickets in order not to lose the value of the scheduled airfare when a trip is cancelled.

13.7 Member Owned Aircraft (MOA) expenses may be paid if the pilot has the pre-approval of the Wing Commander on a case by case basis. Reimbursement will only be made for the cost of fuel.

### 14. GROUND TRANSPORTATION

14.1 Members are encouraged to rely on lowest cost local transportation, such as hotel courtesy vans, CAP owned vehicles, metro / subways, shuttles or taxis for transportation during wing- related travel. If a rental car is required, members will select the lowest cost rental vehicles that meet purpose requirements. Members should retain receipts for this along with any fuel purchased for the rented vehicle. Luxury size sedans or SUVs are not allowable without prior approval of the Wing Commander or finance committee. It is acceptable to receive free upgrades from car rental agencies when offered to compensate for unavailability of reserved model.

14.2 The wing may reimburse fuel for members or employees who use a personal vehicle for travel. Tolls and parking charges may also be reimbursed for both personal and rented vehicles. No receipt is necessary for a toll expense or for parking meters. Members are responsible for all other expenses incurred while driving their personal vehicles, including moving traffic violations and parking tickets.

14.3 The wing may not compensate the member using his / her own vehicle for any physical automobile damage or for any amount, which may be deductible from the member's collision insurance coverage.

## 15. MISCELLANEOUS

17.1 Communications fees: Reasonable charges for telephone, fax, internet use and copies made for wing-related purposes will be reimbursed. Receipts for those charges must be attached unless included on the hotel statement.

17.2 Laundry: Ordinary personal laundry expenses are the responsibility of the traveling member. Under certain circumstances (i.e. an occurrence / accident renders a uniform unfit for wear) laundry / dry cleaning may be reimbursed. A written explanation must be included with the reimbursement request.

17.3 Registration fees: Reasonable charges for registration fees may be reimbursed including late fees if unavoidable.

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