



CALIFORNIA WING SUPPLEMENT 1

CAP REGULATION 173-1

30 DECEMBER 2022

APPROVED/K. BARNHART/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

CAP Regulation 173-1, dated 15 November 2012, as amended by Interim Change Letter 17-02, dated 15 March 2017, is supplemented as follows:

9.c.(9)(a) Added. **Budgets for Subordinate Units Within California Wing.** The CAWGF 12, *Squadron Budget Worksheet*, must be completed by all subordinate units at the end of the fiscal year for the upcoming fiscal year. All units subordinate to a group shall submit the form to the applicable group commander and finance officer by September 15. The group shall submit all forms, including its own, by October 1. The CAWGF 12 must be accompanied by an updated CAPF 172 and the approving minutes of the relevant finance committee. Groups must submit each CAWGF 12 electronically to fma@cawg.cap.gov with only one form per email.

9.c.(9)(b) Added. The CAWGF 12 must also be used by the unit at any time during the year when it is determined the current year operating budget requires modification. The unit shall submit the updated CAWGF 12 directly to fma@cawg.cap.gov with the approving finance committee minutes. This paragraph also applies if changes are made during a unit's quarterly budget review, but if the quarterly budget review results in no change to the budget, a new form need not be submitted.

9.c.(9)(c) Added. If the amount for a category is \$0.00, then \$0.00 must be entered for that category. The total expenses must be equal to the total income.

16.e. Added. **California Wing Investment Policy.** Any withdrawal of funds from a Certificate of Deposit account before maturity or from the National Headquarters program must be approved by the Wing Finance Committee. A subordinate unit requesting such approval shall submit a CAWGF 11 requesting withdrawal of funds and the minutes of the subordinate unit's finance committee meeting approving the withdrawal. A withdrawal fee may be imposed.

17.a. Added. **California Wing Deposit Policy.** California Wing maintains bank accounts for wing funds and, separately, for subordinate unit funds. Funds can be deposited to these accounts either by depositing the funds in-person at a Chase Bank or by forwarding the funds to wing headquarters for deposit. In either case, the individual depositing the funds shall send a CAWGF 3, *Deposit Summary*, to fma@cawg.cap.gov at the time of the deposit.

17.a.(1) Added. If the funds are deposited in-person, a copy of the bank deposit slip must be sent to fma@cawg.cap.gov. If the funds are forwarded to wing headquarters, any cash must be converted to a check or money order before sending. Do not forward a check or money order to wing headquarters unless the wing is depositing on your behalf. Units must retain a copy of the deposit paperwork at least until the monthly statement has been reconciled.

18.a. Added. **California Wing Payment Policy.** All requests for disbursement or reimbursement, except those submitted on e108/CAPF 108, will be made on CAWGF 11, *Disbursement Request*. All expenses will be supported by a paid receipt or vendor's invoice.

18.a.(1) Added. The CAWGF 11 must bear the signature of at least one member of the unit finance committee. If the purchase meets or exceeds the dollar amount listed in paragraph 9.b.(5) or 9.c.(4) of CAPR 173-1, two members of the finance committee must sign the CAWGF 11 and the minutes of the unit finance committee meeting approving the expenditure shall be attached to the form.

18.a.(2) Added. The CAWGF 11 and supporting expenditure documentation that clearly reflects the purpose of the transaction must be forwarded electronically to wing headquarters at fma@cawg.cap.gov within 60 days of the date of the expenditure.

18.a.(3) Added. Payment of recurring expenses listed on a unit's CAPF 172 will not require the completion of a CAWGF 11. Wing headquarters will process payment of these expenses upon receipt of the vendor's invoice.

20.b.(1) Added. **California Wing Credit Card Policy.**

20.b.(1)(a) Added. Credit Cards for Wing Staff Members. The California Wing Commander may issue credit cards to wing staff members. When a wing staff member utilizes a wing-issued credit card, he or she shall retain a receipt, invoice, or purchase order providing a detailed summary of the purchase and the credit card charge slip if issued separately. Wing level cards will be limited to no more than \$1,500 unless specifically approved by the Wing Commander.

20.b.(1)(b) Added. All costs charged to a card which are recoverable through the e108/CAPF 108 process will be entered into WMIRS with California Wing listed as the party to be reimbursed. Copies of all receipts must be sent to the California Wing Director of Emergency Services or his or her designee. The Director of Emergency Services must approve the expense and upload the receipt, annotated with mission and sortie number, to each WMIRS sortie concerned. Any transaction covered by this paragraph does not need to be documented on the CAWGF 5.

20.b.(2) Added. Credit Cards for Subordinate Units. Issuance of a CAP credit card to a subordinate unit is not automatic and is exercised only at the discretion of the Wing Commander. Usage should be tightly controlled by the unit commander and limited to those members documented on the CAPF 172. Units should not directly contact the CAP credit card bank.

20.b.(2)(a) Added. The CAP credit card may not be used for recurring expenses, cash advances, personal purchases, mission or aircraft related use, or for car rentals at any time.

20.b.(2)(b) Added. Subordinate unit cards are limited to the amount available in the unit account, or \$500 per month, whichever is less.

20.b.(2)(c) Added. A member of the unit finance committee must approve each purchase other than those of the commander or an authorized approver on the unit's current CAPF 172.

20.c.(1) Added. Reconciliation of Credit Cards. Each credit card purchase by wing staff members or subordinate unit members shall be documented on a CAWGF 5, *Credit Card Purchases*. The form must provide sufficient description and/or the appropriate account number for the purpose and class code from the Chart of Accounts to permit proper categorization of the purchase. The cardholder must attach legible copies of all detailed receipts and the associated credit card charge slips if issued separately. Receipts shall be annotated with the charter number of the relevant unit.

20.c.(2) Added. The CAWGF 5 must bear the signature of at least one member of the unit finance committee. If the purchase meets or exceeds the dollar amount listed in paragraph 9.b.(5) or 9.c.(4) of CAPR 173-1, then two members of the finance committee must sign the CAWGF 5 and the minutes of the unit finance committee meeting approving the expenditure shall be attached to the form. Purchasers cannot approve their own purchases

20.c.(3) Added. The form and documentation shall be sent to wing headquarters by mail (Attention Wing Administrator), by email (fma@cawg.cap.gov), or by fax (818-989-8108) to arrive before the 21st day after the closing date of the credit card statement. Two or more purchases occurring in the same statement period may be documented on separate forms and sent to wing headquarters at separate times so long as all documentation complies with the time requirements of this paragraph. The cardholder shall retain a complete set of the original paperwork.

20.c.(4) Added. If there is any inconsistency between the submitted documentation and the credit card statement, CAWG/FM shall notify the cardholder, who must submit the missing documentation within three calendar days. Failure to provide the missing documentation within the three calendar days may result in late charges and/or the cancellation of the credit card.

20.c.(5) Added. Whenever aircraft fuel is purchased, a CAWGF 14, *Fuel Card*, must be completed and uploaded to WMIRS with a copy of the fuel receipt attached no later than 24 hours after the purchase. The Pacific Region mobile app may be used to assist with data entry and generation of the CAWGF 14.

24.a. Added. **California Wing Travel Policy.** Any travel by wing staff to be paid by CAWG funds must be approved in advance by the CAWG Commander or CAWG Finance Committee. Travel by any member of a subordinate unit must be approved in advance by the unit's Finance Committee and recorded in minutes in advance of the expenditure. Travel outside California by any member must be approved in advance by the CAWG Commander or CAWG Finance Committee. Copies of the written approval or Finance Committee minutes will be attached to the reimbursement claim.

24.b. Added. The use of subordinate unit CAP Corporate Credit cards for travel is only permitted for miscellaneous small expenses. Because of the restricted credit limit, charges for meals, lodging, car rentals, and airline expenses should utilize personal funds.

24.c. Added. Lodging expenses will be reimbursed at the lower of actual cost or the GSA rate. GSA rates may be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

24.d. Added. The California Wing Commander or unit finance committee may approve travel advances on a case-by-case basis to minimize a member's personal financial obligation or minimize the use of a CAP credit card. Requests for a travel advance shall be submitted on CAWGF 8, *Travel Voucher*. The California Wing Commander or unit finance committee may approve an advance of some, all, or none of the proposed travel budget. Within ten days after the travel is completed, the member shall submit a CAWGF 11 (and/or CAWGF 5 as appropriate) with supporting documentation for all travel expenses. If the expenses incurred were less than the advance, the member shall repay the excess advance. If the expenses incurred were greater than the advance and the additional expenses were paid from personal funds, the member shall submit the CAWGF 11 to be processed for reimbursement with a copy of the finance committee minutes wherein the advance was approved. If the member does not submit the proper form(s) and documentation within ten days of the completion of the travel, the member shall reimburse the entire amount of the advance.

24.e. Added. The wing shall not reimburse or authorize an expenditure greater than \$100 per flight for checked baggage, an expenditure greater than \$20 per day for parking, an expenditure for personal meals

during same-day travel, an expenditure for cleaning or pressing of clothing, or an expenditure for alcoholic beverages.

25.c. Added. **Tip Reimbursement Policy.** Tips for meals are reimbursable up to 15% of meal costs before tax. Tips for a taxi, baggage handling, and similar services are reimbursable up to \$25. Cash tips may be reimbursed without a receipt if explained and itemized on the CAWGF 11 and supported by a statement including the date, amount, who received the tip, and the reason for giving.

A handwritten signature in black ink, appearing to read "Ross E. Veta", with a stylized flourish extending to the right.

ROSS E. VETA, Colonel, CAP
Commander

Attachment 1
COMPLIANCE ELEMENTS

There are no compliance elements for this publication.