



NEVADA WING SUPPLEMENT 1

CAP REGULATION 173-1

1 March 2024

APPROVED/L. CAMPBELL/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

CAP Regulation 173-1, dated 15 March 2017, is supplemented as follows:

6.i. Supporting documentation should be submitted in PDF format whenever possible.

6.n. Added. Only the online versions of Nevada Wing financial forms should be used. The PDF-style forms are no longer used. The online forms are found on the Nevada Wing website finance section at <https://nvwg.cap.gov/members/documents/finance>. Each form has detailed instructions and will be automatically submitted to the necessary parties when completed. The following is a list of all authorized online forms. Most of these forms can be optionally cc'd to other interested people for maximum transparency.

6.n.(1). Added. Nevada Wing Form 173-1, Member-Paid Flight. This form is used by pilots to compute the dry hourly rate and advise the wing of B and C mission flying conducted and paid in accordance with Nevada Wing Supplement 1, CAPR 173-3. The form is automatically submitted to the wing director of finance and wing administrator with a copy returned to the pilot.

6.n.(2). Added. Nevada Wing Form 173-2, Deposit Advice. This form is used by members to notify the wing of all deposits made to a bank account. The form is automatically submitted to the wing director of finance and wing administrator with a copy returned to the member.

6.n.(3). Added. Nevada Wing Form 173-3, Check Request. This form is used by members to request reimbursements for out-of-pocket expenses. The form is automatically submitted to the wing director of finance and wing administrator with a copy returned to the member.

6.n.(4). Added. Nevada Wing Form 173-4. Fundraising Request. This form is used by units below wing level to request approval for fundraising activities. The form is automatically submitted through channels to the unit commander, the wing director of finance, the wing safety officer and the wing commander with a copy returned to the member. Each person listed above will approve or deny the request via e-mail before it will be sent to the next level.

9.c.(1). Alternatively, the unit commander may e-mail the wing administrator with the names of the authorized approvers for the CAPF 172. The wing administrator will then complete the CAPF 172 and send it back to the unit for DocuSign approval before filing it in SmartVault.

9.c.(1).(a). Added. The finance committee members on the CAPF172 must match the unit finance committee assignments in eServices.

9.c.(7). Alternatively, the unit commander may e-mail the wing administrator with the desired recurring expense policy for the CAPF 172. The wing administrator will then complete the CAPF 172 and send it back to the unit for DocuSign approval before filing it in SmartVault.

11.u. Added. Nevada Wing and each squadron will use the Nevada Wing Civil Air Patrol online banking and QuickBooks 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.

11.u.(1). Added. All invoices and reimbursements will be processed through DocuSign; unless the vendor is listed as recurring on the CAPF 172 or the expense was approved and documented on finance committee minutes to be included in the SmartVault document upload package.

11.u.(2). Added. All payments will be made by the Nevada Wing administrator. A reimbursement request will be made by completing the online NVWG Form 173-3, Check Request (see paragraph 6.n.) together with all required documentation. The wing administrator will send the NVWG Form 173-3 and supporting documents as a DocuSign package to all required approvers. This process applies to both the wing and its subordinate units.

11.u.(3). Added. An incomplete NVWG Form 173-3 or missing/incomplete receipts will not be processed. Reimbursement requests over 60 days from the expenditure date will not be processed as per CAPR 173-1, paragraph 18. Submit forms and receipts using only the online NVWG Form 173-3.

11.v. Added. Units making deposits will utilize the online NVWG Form 173-2, Deposit Advice (see paragraph 6.n.). Unclaimed deposits will be held by Nevada Wing until the proper documentation is submitted to the wing administrator for up to one year. All bank fees to obtain copies of unclaimed deposit records will be billed to the squadron. After one year, unclaimed deposits will be credited to the wing general account.

16.e. Added. The Nevada Wing Finance Committee intends to allocate a portion of its reserve funds to benefit Nevada Wing of the Civil Air Patrol.

16.e.(1). Added. Section 7 of the CAP Investment Policy states that "CAP foresees the potential need for withdrawal of up to 5% annually of the value of any Fund to meet ongoing operating requirements." As such, income from Nevada Wing investments will be used to provide for wing operating expenses. Nevada Wing will make an annual withdrawal of 4% of the total of the wing's portion of its investment account in January of each fiscal year and designate the estimated amount in the budget. These withdrawals will be made without respect to market gains or losses, as the finance committee cannot possibly predict market fluctuations when writing the budget. The withdrawal will be managed by national headquarters and deposited in the wing checking account.

20.d.(1). Added. Any credit card that is lost or stolen must be reported immediately to the NVWG/WA, wing commander and wing director of finance for notification to the issuer.

20.e. Added. **Monthly reporting.** The credit card statement will be reviewed by the director of finance each month. After receipt of the monthly statement each cardholder will complete an expense report and attach all detailed receipts. The expense report will be automatically be sent to the wing administrator for approval. All receipts must be legible in their original form. Handwriting the total charges onto a photocopy of the receipt is not acceptable. Chart of Account fields are required but may be reassigned by the wing administrator.

20.e.(1). Added. The wing administrator will verify the expense reports against the credit card statement and inform card holders of any discrepancies and submit the verified bill to the finance committee for approval via DocuSign.

20.f. Added. **Usage.** Wing 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 on the statement. Large purchases should be reviewed prior to approval by the finance committee.

20.f.(1). Added. Cardholders are also authorized to pay mission-related expenses, such as RONS, 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 4 hours of return from the mission.

20.g. Added. The card holder is responsible for the credit card at all times and will ensure that it is used only for authorized purchases.

20.h. Added. **Penalties.** The following penalties will be imposed for failure to comply with the above requirements:

20.h.(1). Added. Should intentional misuse be determined the card will be immediately cancelled with the credit card company.

20.h.(2). Added. For failure to report or failure to report on time. For the first incident, a written warning will be issued to the user. For the second incident, the user will lose the privilege of having a credit card.

20.h.(3). Added. 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 credit card for personal purchases, however any accidental purchases must be immediately reported to the wing administrator, wing commander and wing director of finance and be reimbursed immediately.

20.h.(4). Added. No warning will be issued if the card is used for cash advances. The credit card will be deactivated and the user will reimburse the wing immediately.

20.h.(5). Added. Two warnings will be issued for failure to turn in itemized receipts or submit expense reports in a timely matter. After the third warning the credit card will be deactivated.

20.i. Added. **Corporate Vehicle Credit Cards.** Vehicle fuel and maintenance credit cards are issued to each vehicle. Depending on the mission type, a member will use either the EFS Mastercard

issued by NHQ for fuel and maintenance or the WEX card issued by the wing for fuel. Contact the wing administrator or wing director of finance with questions.

20.i.(1). Added. These credit cards will be used for authorized business only.

20.i.(2). Added. These credit cards are to be used only for the vehicle to which they are assigned.

20.i.(3). Added. Vehicles should be fueled with only regular graded gasoline unless otherwise required by the vehicle operating manual.

20.i.(4). Added. Vehicle fuel credit card receipts must be supplemented with the mission number, mission symbol, sortie number, vehicle number, driver name, sortie date, fuel quantity and fuel cost, then uploaded to the appropriate sortie in WMIRS.

20.i.(5). Added. The EFS Mastercard issued by NHQ is to be used for all A missions and required vehicle servicing.

20.i.(6). Added. Purchases for non-required supplies is not authorized. Reasonable expenses for car washes are authorized and must only be charged to the WEX card issued by the wing.

20.i.(7). Added. Maintenance receipts must be obtained and forwarded to the wing administrator within 4 hours of purchase.

20.j. Added. **Corporate Aircraft Credit Cards.** Credit cards are issued to each aircraft. Depending on the mission type, a member will use either the EFS Mastercard issued by NHQ or the WFS AvCard issued by the wing. Contact the wing administrator with questions. See Nevada Wing Supplement 1 to CAPR 173-3 for details.

20.j.(1). Added. Fuel cards will be used ONLY for the aircraft to which they are assigned. The use of these credit cards for other than the assigned aircraft may only be waived by the wing administrator, wing commander, wing vice commander, wing chief of staff or the wing director of operations when unique mission requirements dictate this is necessary.

20.j.(2). Added. Receipts must be obtained for all fuel and oil purchased and must be uploaded to the specific WMIRS sortie with the mission number, mission symbol, sortie number, aircraft number, pilot in command, sortie date, fuel quantity, oil quantity and fuel cost.

24.a. Added. **Nevada Wing Travel.** Travel for the Nevada Wing should only be undertaken when the benefits of the trip will serve to execute or significantly improve Civil Air Patrol programs and services. The wing will pay for member travel incurred in pursuit of CAP goals when authorized by the wing or requested by region or national headquarters. This includes a reasonable fee for flight reservation insurance 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 and within the unit budget. 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. Members on wing business travel are official representatives of Civil Air Patrol and the Nevada Wing, and it is expected that their public behavior will, at all times, project an image that is a credit to the organization.

24.a.(1). Added. 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.

24.a.(2). Added. Routine, expected travel is automatically approved without need for the finance committee to approve each trip. This may include (but may not be limited to) such things as attendance by the wing commander at national board meetings, required region meetings, attendance at wing staff meetings by staff members and squadron commanders, and travel by cadets and chaperones to color and honor guard competitions and encampments.

24.a.(3). Added. Reimbursement for non-routine travel should be approved by the wing finance committee in advance. The committee may require prior approval of the travel budget. If unanticipated travel is necessary, written approval can be given by any member of the finance committee. The matter will then be approved by the full finance committee at their next meeting.

24.a.(4). Added. Airline, hotel, and rental car reservations should be made using the lowest rate available. Lodging rates for conferences and meetings where a group rate has been established will be reimbursed at that rate.

24.a.(5). Added. To be reimbursed, member costs for travel, fuel, etc. must be reasonable and in accordance with CAP regulations and wing policies. The general criteria for a reimbursable expense are reasonableness of the expense and wing-related business purpose. For those members choosing to stay at another facility at higher rate than the standard negotiated rate, Wing will only reimburse the member at the standard negotiated rate.

24.a.(6). Added. Food may be reimbursed based on actual expense on if pre-approved by the wing finance committee. Per diem rates are not authorized at this time. Contact the wing administrator for specific guidance. Acceptable expenses include, but are not limited to, lodging, air transportation, vehicle fuel, car rental or other surface transportation, and purpose-related communication costs. Privately owned vehicles (POVs) will require fuel receipts. No other POV expenses (such as mileage) will be reimbursed.

24.a.(7). Added. 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; sometimes this is listed as a RESORT FEE.

24.a.(8). Added. 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.

24.a.(9). Added. Tips: Reasonable tips for baggage handling may be reimbursed; however, there must be a receipt to document the tip.

24.a.(10). Added. Registration fees. Reasonable charges for registration fees may be reimbursed including late fees if unavoidable.

24.b. Added. **NVWG Travel Voucher.** A NVWG Travel Voucher is required to document travel and obtain reimbursement. This voucher is available on the Nevada Wing website at <https://nvwg.cap.gov/members/documents/finance>. The NVWG Travel Voucher 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 voucher and the reimbursement request will be submitted to the finance committee for approval via Docusign.

24.b.(1). Added. The Finance Committee will approve travel advances on a case-by-case basis. The advance may be either cash or a check written to the member. 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 for the entire amount of the advance.

24.c. Added. **Airline Travel.** When CAP corporate aircraft cannot or are not practical to 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. The cheapest class of fare is 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 only with written authorization from a member of the finance committee. Flights should be booked as far in advance as possible to obtain advance purchase prices on tickets.

24.c.(1). Added. 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 a NVWG Travel Voucher and receipts should be attached.

24.c.(2). Added. 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.

24.c.(3). Added. 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.

24.c.(4). Added. Private aircraft expenses may be paid if the pilot has the approval of the wing commander, wing chief of staff, or wing director of operations. Reimbursement will only be made for the cost of fuel.

24.d. Added. **Ground transportation.** Members are encouraged to rely on the lowest cost local transportation, such as hotel courtesy vans, ride-share services, CAP corporate vehicles, subways / light rail, 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 mission requirements. Members should retain and submit 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 finance committee. It is acceptable to receive free upgrades from car rental agencies when offered to compensate for unavailability of reserved model.

24.d.(1). Added. While use of CAP corporate vehicles is strongly encouraged, the wing may choose to reimburse fuel for members who use a personal vehicle for travel. Tolls and parking charges may also be reimbursed for both personal and rented vehicles. A receipt is necessary for a toll expense or a photo of the parking meter. When possible, members should park in a facility that provides a receipt. Members are responsible for all other expenses incurred while driving their personal vehicles, including moving traffic violations and parking tickets.

24.d.(2). Added. 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.

25.a. Added. **Business meals and entertainment.** Business meals or entertainment must have a legitimate business purpose and must include two or more persons. The CAPF 170 should be used and is found on the NHQ website. Costs should be reasonable and customary for the location. A credit card is the preferred method of payment for these expenses. If the expense was out-of-pocket, it may be submitted for reimbursement on the form. Tips for business meeting meals or entertainment are reimbursable up to 20% of the meal cost. The detailed/itemized receipt of the meal and the credit card signature receipt listing the tip are both required, along with the names of the members present.

25.a.(1). Added. The wing commander, wing vice commander, wing chief of staff, wing director of finance, and wing director of operations are authorized to pay for occasional business meeting meal expenses up to \$500 as long as it has been budgeted and approved in advance.

25.b. Added. **Personal Meals.** Personal meals consumed during a mission are not generally allowed as per diem expenses, but per diem reimbursement may be allowed on a case-by-case basis. The current per diem rates can be found at the following website: <https://www.gsa.gov/travel/plan-book/per-diem-rates>. A member must be away from home substantially longer than an ordinary day's work and during the time away from home, need sleep or rest in order to receive per diem.

25.b.(1). Added. Individual, everyday meals consumed during business travel are reimbursable up to a maximum of three personal meals per day. The actual meal receipts must be submitted with a specific itemization on the receipt showing what was ordered must be submitted with the

CAPF 170. Credit card receipts just showing a total amount will not be accepted. Alcoholic beverages will not be reimbursed under any circumstances.

26.a. Added. **Fundraising.** All units planning to participate in fundraising must submit the online Nevada Wing Form 173-4, Fundraising Request, for approval through channels (see paragraph 6.n.) before the fundraising begins. The request must also detail any expenses. The Nevada Wing Form 173-4 will be automatically sent back to the requester if approved or denied. Approved Nevada Wing Form 173-4s must accompany reimbursement request(s) and deposit advice(s) to be included in the package uploaded to SmartVault.

BRIAN HOWARD, Col, CAP
Commander

ATTACHMENT 1
Compliance Elements

OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-up	How to Clear Discrepancy	
OPR (for example XXWG/D O, XX Sq/AEO or simply PA)	Q #	Primary question pertaining to the compliance requirement. For example, "Are crew members managed IAW XX Unit Supplement # to CAPR X-X?"				
			a) Optional related question. For example, "When assigning crew members, are individual experience levels considered?"	a) How compliance is verified. For example, "Crew member experience levels are verified in XXXX."	a) Detailed write-up of the discrepancy, for example "(A-Discrepancy): [xx] (Question 1) Unit failed to consider crew member experience IAW XX Unit Supplement # to CAPR X-X, para 8.3."	a) Attach a copy of the to the discrepancy in the Discrepancy Tracking System (DTS).
			b) Additional related question (optional)	b) How to verify additional related question	b) Detailed write-up of the discrepancy	b) Attach a copy of the to the discrepancy in the Discrepancy Tracking System (DTS).
OPR (for example XXWG/D O, XX Sq/AEO or simply PA)	Q #	Primary question pertaining to the compliance requirement	How compliance is verified	Detailed write-up of the discrepancy. NOTE: Use sub-bullets to identify sub parts leading to overall noncompliance.	Attach a copy of the to the discrepancy in the Discrepancy Tracking System (DTS).	