COLORADO WING SUPPLEMENT 1

CAP REGULATION 173-1

30 October 2026

APPROVED/L.CAMPBELL/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

CAP Regulation 173-1, dated 15 November 2012, is supplemented as follows:

6. n. If a unit needs an advance for an event, the unit may request a cash advance from Wing Finance. Units will request the advance by submitting COWGF 173a. The type of event and specific event dates will be included on COWGF 173a. Requests for advances must be submitted no earlier than twenty-one (21) days prior to the event.

Following the event, units receiving advances will submit a second COWGF 173a and will include copies of all receipts to cover the amount of the advance. If advanced funds are left over after the event, these funds will be re-deposited into the unit checking account, and the deposit ticket will be included with the second COWGF 173a. This second COWGF 173a must be submitted to COWG Finance no later than ten (10) days after completion of the event.

If after the ten (10) day limit, the unit fails to submit copies of receipts, or if the total of submitted receipts and left-over funds re-deposited into the unit account is not equal to the funds advanced, all unit funds will be frozen until the discrepancy is corrected and advanced funds are accounted for.

6. o. COWG authorizes documents to be signed remotely using electronic signatures via DocuSign.

17. a. Deposits. It is recommended that all deposits for the Unit Account be made directly at any branch of the bank. Wing needs the COWGF 173b, *Colorado Wing Deposit Advice for Units Below Wing Level, and* the deposit receipt from the bank (a copy is acceptable) to credit the deposit properly. Deposit advices are required **within seven days** of making the deposit.

20. e. Wing Credit Card Policy. The Wing Commander has authorized the use of Colorado Wing Servis 1st credit cards for the following Wing Staff officers subject to the credit limits set by NHQ FM: Wing Administrator, Assistant Wing Finance Officers. The Wing Finance Committee will authorize the use of a Colorado Wing Servis 1st credit card for the Wing Commander. The Wing Commander will authorize the use of Colorado Wing Servis 1st credit cards for members in other echelons below the Wing on a case-by-case basis. All members will submit COWGF 173CCA to request a credit card. All uses of the Colorado Wing credit card will be documented with detailed receipts uploaded timely as support for purchases and will show the purpose of the expenditure, as well as the approval of the Finance Committee where applicable.

20. f. Wing Fuel Cards. Wing fuel credit cards are assigned to a specific aircraft or vehicle, MultiService Aviation for aircraft and WEX for ground vehicles, and may not be used in any other aircraft or vehicle without prior consultation with the Wing Director of Operations and the Wing Director of Finance. For replacement of worn-out cards, contact the Wing Director of Finance. If a vehicle or aircraft is retired from

Wing use, the card assigned to that asset shall be returned to the Colorado Wing Finance Office and shall under no circumstances move to another vehicle or aircraft. If an aircraft or vehicle is loaned to a CAP unit or Wing outside of Colorado Wing, the Wing credit card for that asset shall be removed prior to sending that asset out of the Wing.

20. g. All vehicle or aircraft credit card receipts for missions (released through WMIRS) must contain the following information: vehicle identification number or aircraft tail number, mission and sortie number(s), total hobbs hours or vehicle mileage, pilot or driver's name, and CAPID. WEX card receipts for vehicle fuel not in conjunction with a mission should be sent to the wing administrator. Failure to submit data timely will result in a warning. Failure to turn in data twice will result in all charges being charged back to the responsible member.

20. h. Vehicle Maintenance Cards. Detailed invoices must be uploaded into ORMS for the online record and submitted to both the Wing Transportation Officer and Wing Administrator within ten days of the completion of maintenance. Cash register or credit card receipts are not sufficient, and the member is responsible for obtaining a detailed invoice. Failure to submit invoices and receipts timely will result in a warning. Failure to turn in invoices and receipts twice will result in maintenance charges being charged back to the unit. Failure to turn in invoices and receipts three times can result in the vehicle being assigned to another unit.

24. a. Wing Travel Policy. Acceptable expenses include lodging, air transportation (including one checked bag fee and seat assignment fee for standard economy), vehicle fuel, taxi or ride share fares, rail or metro fares, car rental, parking fees, and trip insurance or cancellation fees. The Wing Commander or Wing Director of Finance must approve other travel expenses in writing. Wing will reimburse lodging and meals at the GSA Per Diem rates on the GSA website: https://www.gsa.gov/plan-book/per-diem-rates.

24. b. Civil Air Patrol is a tax-exempt organization. Please make all vendors aware that Colorado sales tax should not be charged. A copy of the sales tax exemption certificate is provided in every vehicle or aircraft.

24. c. Personal Vehicle. CAP Colorado Wing will not reimburse members for travel in Privately Owned Vehicles (POV) without prior approval of the Wing Commander or designee. Approval is limited to unusual circumstances where lack of transportation or capability for CAP members adversely impacts important activities. An example of an unusual circumstance might be an excessively long drive to obtain a COV. However, user convenience is not an unusual circumstance.

24. d. The preferred method for booking reservations is via the Wing Administrator using the Wing Credit Card. Reservations should be made as far in advance as practical and be booked as fully refundable if possible. A reason must be provided for any changes that incur additional charges and be approved by the Wing Commander or Wing Director of Finance. Travel under a DMVA travel authorization must be coordinated through the DMVA Division of Civil Air Patrol.

24. e. Lodging. Overnight lodging is allowable only if the destination is further than sixty miles from the traveler's home and must be approved by the Wing Commander or Wing Director of Finance. Lodging will be reimbursed at the GSA Per Diem rate (see 24. a.). If the activity is multiple days, the Wing Commander can approve a waiver to the "60 Mile Rule." Members requesting overnight accommodation will consult with the Wing Commander or Wing Director of Finance for specific lodging arrangements, but generally, Senior Members will be provided with single lodging, and cadets will share rooms. No reimbursements shall be made for pets, mini-bar, pay-per-view movies, safes, or other miscellaneous charges outside of the room charges and taxes; the member will be responsible for paying for these and any other ancillary

charges. Fees or an increase in rate for family members not required by the travel will not be covered, even if CAP members. In the case of special circumstances where deviations from this section are necessary, prior approval is required from the Wing Commander or Wing Director of Finance.

24. f. Meals. Wing will reimburse meals at the GSA Per Diem rate (see 24. a.). Note: there are special rules for the first and last day of travel. Only amounts for the CAP member(s) authorized to travel shall be reimbursed. Alcoholic beverages are not reimbursable. Members traveling under a DMVA travel authorization will comply with DMVA travel policies for per diem.

24. g. Business Meals. Business meeting meals or entertainment must have a business purpose and include two or more people. The official CAP business purpose shall be detailed in the remarks section of the reimbursement request. Alcoholic beverages are not reimbursable. Itemized receipts are required. A COWGF 174 *Request for Reimbursement* shall be submitted for all business meals or entertainment.

24. h. After travel, attach all reimbursable travel and lodging receipts to a COWGF 174TV Request for Reimbursement. A CAPF 170 *Business Meals and Entertainment Form* shall be submitted along with the COWGF 174TV for all business meeting meals and entertainment. Travel authorized by DMVA will comply with DMVA procedures for reimbursement.

33. The following forms are used in support of Colorado Wing Financial Procedures and Accounting. COWG/DA may authorize electronic versions of any of these forms provided the electronic version has the same information as the paper version.

33. a. COWGF 173a Unit Level Reimbursement Request will be used for all check requests. It will be completed by the member requesting the check and will be submitted to COWG/FM. All receipts must be submitted with COWGF 173a within forty-five days of the charge(s).

33. b. COWGF 173b is the Unit Deposit Advice Form and will be used for Group or Squadron banking deposits. The form should be submitted to COWG/FM when deposits are made. Exception: Zelle deposits for units do not require COWGF 173b as details are already provided in the comments section of the deposit notice.

33. c. COWGF 174 Request for Wing Reimbursement will be used for a Wing Reimbursement request. It will be completed by members requesting reimbursement and will be sent to COWG/FM or the Wing Administrator. Note: The Approving Authority on the form must be the Activity Director or a person on Wing Staff. It will then be reviewed by the Director of Finance or a Wing Finance Committee Member and, if the total amount is $1,500 or more, the Wing Finance Committee.

33. d. COWGF 174a is the request form for a Wing Expenditure.

33. e. COWG 174TV is the Travel Request Form. It will be completed by members requesting travel reimbursement and will be sent to COWG/FM or the Wing Administrator. It will then be reviewed by the Wing Commander and, if the total amount is $1,500 or more, the Wing Finance Committee.

33. f. COWGF 173VFR is the COWG Vehicle Fuel Receipt Form and shall be used when submitting vehicle fuel receipts to ensure all required information is included.

Drivers are required to ensure the fuel receipts are submitted to the Wing Administrator within 48 hours of fueling. Failure to submit receipts will result in a chargeback to the unit for the amount of the missing

receipt(s). If a receipt is missing from when another unit borrowed the vehicle, the managing unit will need to provide the borrowing unit information and the driver's CAPID. In this case, the borrowing unit will receive the charge back.

Repeated failures:
Failure to turn in receipts twice in three months will result in all fuel usage being charged back to the unit for two months of use. Failure to turn in fuel receipts three times in a three-month period can result in the vehicle being assigned to another unit.

33. g. COWGF 173AFR is the COWG Aircraft Fuel Receipt Form and shall be used when submitting aircraft fuel receipts to ensure all required information is included.

33. h. The Credit Card Policy FY2023 is the credit card application and policy that will be used by a squadron when requesting a credit card. Reports must be submitted within five days of the expense report close date (i.e., a close date of 8/10/2026 is due NLT 8/15/2026). Failure to submit timely will result in the following progressive actions:

#1 – Emailed warning notification.
#2 – Emailed warning notification.
#3 – Suspension or deactivation of credit card at the Wing Commander's discretion.

33. i. Wing Activities and Events. Budgets must be submitted for all activities and events a minimum of 30 days prior to the event for approval by the Wing Finance Committee. An approved budget gives the Activity Director authority to approve expenses related to the activity. Budgeted items may be adjusted without Finance Committee approval if the amount does not exceed 10% of the total budget. Contact the Director of Finance if it is necessary to exceed this amount.

EVAN JONES, Colonel, CAP
Commander

Attachment 1
COMPLIANCE ELEMENTS

There are no compliance elements to this supplement.