



## NEW HAMPSHIRE WING SUPPLEMENT 1

CAPR 173-1

17 APRIL 2018

APPROVED/H. LAGERMAN/CAP/FM

### FINANCIAL PROCEDURE AND ACCOUNTING

#### CREDIT CARDS

This supplement prescribes the procedures for use of the CAP VISA Corporate credit card issued to certain wing and squadron members. This instruction does not change the requirements in CAPR 173-1 concerning prior authorization to expend wing/squadron funds.

1. The Wing Commander has authorized use of CAP VISA Corporate credit cards to NH Wing staff with the credit limits below:

1.1 Wing Commander/Administrator/Vice Commander/Chief of Staff	\$5000.00
1.2 Director of LG/OPS/IT/COMM/ES/Cadet Programs/Designated Staff	\$2500.00
1.3 Squadron Commanders	\$2500.00
1.4 Designated Squadron Members	\$1000.00
2. In the event a squadron member relinquishes their CAP VISA card or card is lost or stolen, it is the responsibility of the Squadron Commander or Wing Staff Member to immediately notify the NHW/WA for card cancellation or card re-issue.
3. CAP VISA credit cards are to be used to pay for expenses directly related to those activities within the member's CAP scope of duty. The aggregate balance on each Squadron Commander's CAP VISA account at any one time may not exceed a maximum of \$2500. Other squadron CAP VISA cards have an aggregate balance of \$1000.00. CAP VISA cards will not be used for personal expenditures at any time.
4. ALL RECEIPTS MUST BE ITEMIZED. Itemized Receipts for all purchases on the CAP VISA Corporate credit card will be scanned to the Wing Administrator on a monthly basis, but no later than the 18<sup>th</sup> of each month.
  - 4.1 NHWF 173-D (Credit Card Transmittal Form) must be submitted with the cardholder's signature and SQ/CC or Squadron Finance Officer approval (Email approvals are acceptable in place of signature on form).
  - 4.2 . The Credit Card Transmittal Form 173-D must describe the expenditure to facilitate posting to the correct account. Date, Vendor name, items purchased and cost must be included. Squadron Finance Officers should keep copies of all receipts for squadron accounting.
  - 4.3 If a receipt is lost, a duplicate of the Vendor's receipt will be necessary if at all possible
5. The following penalties will be imposed for misuse, failure to report or failure to report in a timely manner of lost receipt:

- 5.1 Misuse: should misuse be determined the card will be immediately cancelled with the credit card company.
- 5.2 Failure to report or failure to report in a timely manner lost receipt, first and second incident, a written warning will be issued to the cardholder, third incident the cardholder will lose the privilege of having a Corporate credit card.

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Commander

**Attachment 1 - COMPLIANCE ELEMENTS**

OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-up	How to Clear Discrepancy
NHWG/FM	1	Are Wing Credit Cards assigned appropriate credit limits IAW NHWG OI 173-1-01?	Review Credit Card credit limits on the credit card statement.	Staff members have been extended excessive credit on the corporate credit card IAW NHWG OI 173-1-01.	Attach a new copy of the credit card statement to the discrepancy in the DTS showing credit cards set to the correct limits.
NHWG/FM	2	Are Staff Members providing receipts in a timely manner?	NHWG/AD is able to process all credit card statement in a timely manner	Staff members have failed to provide receipts IAW NHWG OI 173-1-01.	Attach a copy of the credit card statement to the discrepancy in the Discrepancy Tracking System (DTS).
NHWG/FM	4.	Are Receipts itemized IAW NHWG OI 173-1-01?	Review a sample of processed statements and receipts.	Staff members have failed to provide itemized receipts IAW NHWG OI 173-1-01.	Attach a copy of the itemized receipts to the discrepancy in the Discrepancy Tracking System (DTS).
NHWG/FM	4. 2	Is NHWF 173-1D filed by staff members IAW NHWG OI 173-1-01?	Review a sample of processed statements and receipts	Staff members have failed to provide completed and signed NHWF 173-1D, IAW NHWG OI 173-1-01	Attach a copy of the NHWF 173D to the discrepancy in the Discrepancy Tracking System (DTS).