



NEBRASKA WING SUPPLEMENT 1
CAP REGULATION 173-1

20 FEBRUARY 2020

CAPR 173-1 ICL 17-02

APPROVED/H. LAGERMAN/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

CAP Regulation 173-1, dated 15 November 2012, includes ICL 17-02; dated 15 March 2017 supplemented as follows:

Paragraph 10.a.(1). Added. The wing will pay the membership dues of the wing chaplain and legal officers when joining and renewing. If the member submits their renewal by email, the wing will reimburse them with the submission of a Nebraska Wing Form (NEWGF) 326 or the wing will send a check to National Headquarters (NHQ's) for direct payment.

Paragraph 10.a.(2). Added. Units may assess their members a squadron membership fee only by a resolution of their unit finance committee and recorded in the meeting minutes. A copy of the minutes with use of the Wing Banker Form (WBF) 385, Finance Committee Meeting Minutes Form, or committee minutes typed on squadron letterhead, to include the amount and sent to the wing director of finance and the wing commander. The unit will send these fees to the WA for deposit into the unit checking account as collected by unit.

Paragraph 12.a. Added. Units assigned a corporate aircraft email the monthly aircraft logs by the fifth of each month to the WA and Director of Operations (DO). An invoice emailed from Quick Books on the tenth of each month for their proficiency flying gathered from the logs and due by the end of the month billed in. If the "Bill To" is not complete, the Pilot in Command (PIC) will be billed. The wing finance committee will determine course of action for all overdue invoices beyond sixty days.

Paragraph 12.b. Added. Units may elect to pay for their pilot flights by submitting a WBF 380, Unit Check Request, to the WA. The WA will create a check payment from the unit account to the wing account.

Paragraph 16.a. Added. Certificates of deposit (CD's) for the wing held at the Heartland Bank at Kearney Nebraska and First State Bank & Trust in Fremont Nebraska, the wing finance committee will make decision for renewals, to obtain new CD's and the disposition of funds. Interest at maturity date of each CD is in Quick Books.

Paragraph 16.c. Added. Certificates of deposit (CD's) for the units held at the Heartland Bank at Kearney Nebraska, the decision for renewals, to obtain new CD's and the disposition of funds, will be discussed and approved by members of the wing finance committee. Annotation of all CD interest upon maturity is in Quick Books and calculated by prorating the total interest for the year and using the squadron's bank balance at the end of the fiscal year.

Paragraph 17. Added. Deposits slips for the unit checking account are a three-part form including white, yellow and pink copies. The unit submits the white and yellow copies along with the WBF 381, Deposit Advice Form, to the WA for deposit into the unit checking accounts. The wing currently pays for new deposit slips.

Paragraph 18.a. Added. The use of NEWGF 326, Payment-Reimbursement Request Form to the WA via email or through the U.S. Postal Service sent from the requestor for all reimbursement or payments from wing funds. All requests must have a legible copy of the receipt(s) for the total reimbursement amount and include an explanation of the purchase. A typed signature on the form is acceptable when sending by email but must come from the requestor and received within 60 days from the date of the receipt(s).

Paragraph 18.b. Added. The use of the WBF 380, Unit Check Request to the WA via email or through the U.S. Postal service sent from the unit for all reimbursement or payment from unit funds. All requests must have a legible copy of the receipt(s) for the total reimbursement amount and include an explanation of the purchase(s). A typed signature is acceptable by email when sent by the requestor. The unit finance committee must show approval for all expenses for \$500 and over on their finance committee meeting minutes and attached to the request.

Paragraph 18.c. Added. Membership Rebates received at wing headquarters from NHQ's quarterly for each unit shared by the wing at 50% according to the monthly new and renewing members. The rebate amount is not a right but privilege granted by the Nebraska Wing contingent upon receipt of certain reports on a timely basis. These include the NEWG Quarterly Aerospace Education Report (NEWG 303) or online reporting and NEWG Quarterly Public Affairs Report (NEWG 304) or submission of articles for the Red Cloud News Magazine. All monthly vehicle reporting within ORMS in e-Services from unit assigned a corporate vehicle and monthly aircraft reports from those assigned a corporate aircraft. Those units not assigned a vehicle or aircraft will not be required to report. Each unit commander or his/her designated representative will attend commander's call meetings. The annual financial reports include CAPF 172, Consolidated Finance Authorization; Unit Fiscal Year Budget with finance committee meeting minutes stating approval; CAPF 174 completed online and Unit Financial Disclosure Statement found in Commander's Corner in e-Services.

Paragraph 20.d.(1). Added. Aircraft Shell cards are used only on Air Force Assigned Missions (AFAM's) and limited to fuel and oil purchased against the aircraft assigned to the card. Types of use strictly prohibited include personal use of any kind; cash advances; payment of a pre-heated hangar; hangar expense or tie down of any aircraft; or payment of use for privately owned aircraft of CAP members. Any pro-ration of aircraft fuel receipts between different USAF funded missions is against regulations expecting each wing pilot to understand and follow. All members will enter their fuel receipts into their WIMRS sortie within 72 hours of completing the sortie.

Paragraph 20.d.(2). Added. Aircraft World Service (Phillips 66) cards are to be used for fuel costs on aircraft maintenance flights (B-9), only when authorized by the wing commander, director of operations or the wing aircraft maintenance officer. This information is necessary for the billing by the wing administrator (WA). Only the wing commander or director of operations will authorize any "B" or "C" missions funded by an outside agency.

Paragraph 20.d.(3). Added. Vehicle Shell cards assigned to each corporate vehicle are only to be used for that vehicle for purchase of fuel **only** for AFAM missions and vehicle maintenance up to \$500.00 per occurrence. At the discretion of the wing transportation officer and wing commander, credit cards used for any other purpose will cause removal of the corporate vehicle from the unit. The members are responsible to upload all fuel receipts for missions into their WIMRS sortie within 72 hours of completing the sortie.

Paragraph 20.d.(4). Added. Visa Corporate credit cards issued to the wing commander, director of operations, chief of staff and WA have designated limits stated on the CAPF 172 for the wing headquarters and used for approved purchases only. Any credit card holder will surrender his/her corporate card upon leaving the position, transferring from NEWG or terminating their CAP membership.

Paragraph 20.d.(5). Added. Lost or stolen credit cards issued are the responsibility of the person reporting to the wing director of finance and wing commander. Any member, if requested by the wing commander, vice wing commander or director of finance, will surrender their card immediately if any misuse is determined.

Paragraph 20.d.(6). Added. All charges on credit cards by members will submit original receipts to the wing director of finance or WA as shown against the monthly statement.

Paragraph 24.a. Added. Members on wing business travel are official representatives of the Civil Air Patrol and the Nebraska Wing. Their public behavior will project an image that is a credit to the organization at all times. Time and expense of any travel should be undertaken only when personnel contact is necessary to conduct the required mission or purpose and when no other form of communication is available. Should travel be necessary, it is the member's responsibility to keep the costs associated with the trip to a reasonable minimum.

Paragraph 24.b. Added. All travel requests must have a budget submitted to the wing finance committee 60 days prior to any event of the estimated costs for consideration. Approval of a NEWGF 308, Event Travel Advance submitted by the member to the wing finance committee stating the requested amount and any cash advance on a case-by-case basis. A written response to the requester from the chairman of the finance committee will be emailed. The requestor will submit a NEWGF 308(A), Advanced Funds Final Report within 30 days as a follow-up to the event and or travel to include all receipts and the return of any unused funds.

Paragraph 24.c. Added. Acceptable expenses include but are not limited to, lodging, air transportation, vehicle fuel, taxi fare or car rentals, purpose-related phone calls, tips for baggage handling and reasonable charges for registration fees. A NEWGF 326 submitted to the WA must include all receipts with explanation. Non-reimbursed items include personal laundry, cleaning and pressing of clothing, any alcoholic beverages or in-room movie rentals.

Paragraph 24.d. Added. All travel by air will require airline reservations and tickets purchased by the use of the member's personal credit card or the wing credit card, with prior approval by the wing commander or wing finance committee. The requester will submit all receipts for the credit card used, whether personal or wing for any reimbursements. In the case of a non-refundable ticket or if the itinerary changes prior to departure and a change fee is charged, the wing will reimburse the change fee only. Reduced rates are encouraged to use as a cost saving measure to the wing and the lowest fare (coach is acceptable, business and first class fares are not authorized) should be utilized. If private aircraft is used, the wing commander's approval is required and the wing finance committee approves reimbursement of fuel to the destination.

Paragraph 24.e. Added. All ground travel includes taxis, metro-subways, hotel courtesy vans or CAP wing vehicles for transportation during wing-related travel. Luxury size sedans or SUV's are not allowable expenses without prior approval of the wing finance committee and consideration of the lowest cost rental vehicle to meet the proposed requirements. All fuel, tolls and parking charges for both rental and personal vehicles are reimbursable. Any moving traffic violations or parking tickets incurred will be the responsibility of the member. The uses of corporate vehicle are encouraged. Members are responsible for physical damage to privately owned vehicles (POVs).

ROBERT W. WHELAN, Colonel, CAP
Commander

Attachment 1					
COMPLIANCE ELEMENTS					
OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-Up	How to Clear Discrepancy
Activity FM	01	a. Are overdue pilot payments discussed and action taken by the wing finance committee members?	a. Examine wing finance records for compliance.	a. Written documentation has not been verified.	a. Remind committee members to take action.
Activity FM	02	b. Are the PIC's notified when payment is late?	b. Examine wing finance records for compliance.	b. Written documentation has not been verified.	c. Remind applicable personnel to contact PIC's.
Activity FM	03	c. Are monthly aircraft logs received from units by custodial units by 5th of month following flying?	c. Examine wing finance records for compliance.	c. Copies of logs have not been dated to show receipt on time.	c. Remind applicable personnel to contact aircraft managers.
Unit or Activity FM	04	a. Is the WB Form 380 submitted for all payment/reimbursements with legible receipts?	a. Examine unit or wing records for compliance.	a. WB Form 380 was not submitted or receipts were not legible.	a. Remind applicable personnel to submit copies of WB Form 380 and legible receipts.
Unit or Activity FM	05	b. Is the WB Form 381 submitted for all deposits along with the white & yellow copies of the deposit slip?	b. Examine unit or wing finance records for compliance.	b. WG Form 381 was not submitted or deposit slip was not included.	b. Remind applicable personnel to submit copies of WB Form 381 and legible receipts.
Wing Staff	06	Is the NEWG Form 326 submitted for all payment/reimbursements and legible receipts?	Examine wing records for compliance.	NEWG 326 was not submitted within the required 60 days for expense verification.	Remind applicable personnel to submit copies of NEWG Form 326 and legible receipts.
Vehicle Custodial Units or Wing FM	07	Are vehicle invoices for maintenance submitted to the wing prior to the report from NHQ?	Examine wing records for compliance.	Receipts of vehicle maintenance were not submitted for expense verification.	Remind applicable personnel to submit credit card receipts after maintenance on vehicles.
Wing Staff	08	Are original wing credit card receipts to verify expenses received on a timely basis from Wing CC/DO/WA?	Examine wing records for compliance.	Receipts of wing credit card expenses were not submitted on time.	Remind applicable personnel to submit all receipts for expenses against the wing credit cards as issued.
Travel FM	09	a. Was a budget submitted to finance committee for approval 60 days prior of travel request?	a. Examine wing records for compliance.	a. Budget was not submitted 60 days prior to travel request.	a. Remind applicable personnel of time of 60 days to submit a budget travel request.
Travel FM	10	b. Was the NEWG Form 380 submitted for a travel advance request?	b. Examine wing records for compliance.	b. NEWG Form 380 was not submitted in time to receive travel advance.	b. Remind applicable personnel of time needed to approve request of advanced travel request.
Travel FM	11	c. Are non-reimbursable items checked on travel requests?	c. Examine wing finance records for compliance.	c. Written documentation has not been verified.	c. Remind committee members to take action.
Unit or Activity FM	12	Are all fundraising events submitted using NEWG Form 316 & received 30 days prior to any event?	Examine wing records for compliance.	Receipts of NEWG Form 316 to verify request and approval of fundraising event.	Remind applicable personnel of receipt of NEWG Form 316, 30 days in advance as required.