



SD WING SUPPLEMENT 1

CAP REGULATION 173-1

13 September 2023

APPROVED/L. CAMPBELL/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

CAP Regulation 173-1, dated 15 November 2012 with ICL 15 March 2017, is supplemented as follows:

This document details how South Dakota (SD) Wing members are required to comply with CAP financial regulations as well as credit card and travel policy procedures.

Paragraph 6.m. Added. Advance Funds Requests. Email the SDWF 173-1, Deposit/Reimbursement Form, requesting an advance to the Wing Administrator (WA). The form should indicate the intended purpose of the expenditures, the account from which it is requested to be taken, and either approval of the advance from squadron funds or a request for wing approval of the expenditure and advance. At least 14 days of lead time is generally required for advanced funds. If a request for expenditure does not include a request for advance funds, see para. 8.a. below.

Paragraph 6.n. Added. Use the most current version of S.D. Wing Forms as found on the SD Wing website under the "Members" tab. <https://sdwg.cap.gov/members/forms> Below is a list of applicable forms:

Paragraph 6.n. (1) Added. SDWF 173 – 1 – Deposit/Reimbursement Form. Used by wing and units below wing level to submit deposits and reimbursement requests. Wing/units approve reimbursements electronically using DocuSign.

Paragraph 6.n. (2) Added. SDWF 173 - 3 – Grant Request Form. Used by wing and units below wing level to request Wing Commander's approval in advance for a proposed grant application and report results of the unit's grant activity. Deliver to the Wing Administrator for command approval.

Paragraph 6.n. (3) Added. SDWF 173-4 – Fundraising Form. Used by units below wing level to request wing commander's approval in advance for a proposed unit fundraising activity and report the results of the unit fundraising activity for both interim and final reports. The Form 173-4 is used to obtain approval for such things as a squadron purchasing food and collecting donations to cover the cost, or any time that funds are actively solicited. If funds are offered to the squadron or the wing without planned solicitation or outside of a scheduled fundraising activity, a SDWF 173-4 is not required. Activities such as helping with community events with security, parking, serving pancakes, carwashes, etc., in exchange for "contributions" require advance approval.

Paragraph 6.o. Added. When a wing payment is requested, or proposed in advance, from a fund other than the wing General Fund (such as the Cadet Activities Fund or the Drone Fund), the request should be considered with input from the director/officer whose program is served by the fund.

Paragraph 8.a. Added. All correspondence concerning wing finance forms and financial matters, including questions about financial procedures, billing, invoices, requests to spend wing funds or perform fundraising, shall be sent to both the Wing Director of Finance and the Wing Administrator (WA). The WA coordinates the approval process with the finance committee or Wing Commander as needed.

Paragraph 17.a. Added. Deposits. SDWF 173-1, Deposit/Reimbursement Form. Part 1 of this form is used for all deposits. A copy of all checks and the deposit slip must be attached to the SDWF 173-1. Units failing to send in a copy of a check (s) will be charged the bank fee covering the cost of the bank providing the required copy. The SDWF 173-1 is submitted with all attachments to WA per instruction on the form.

Paragraph 18.a. Added. Payments. SDWF 173-1, Deposit/Reimbursement Form. Parts 2 & 3 of this form is used for all check requests to pay invoices and reimbursements of non-AFAM. [For AFAM funded missions use a CAPF 108.] Itemized receipts and invoices must be attached to the SDWF 173-1.

Paragraph 18.a. (1) Added. General Receipt Information Requirements. The following information must be on all receipts. The card user annotates all missing information on the receipt.

1. Name of business from which the purchase occurred
2. Cost per gallon [for fuel purchases]
3. Total gallons [for fuel purchases]
4. Total cost
5. Date/time of purchase
6. Vehicle Identification [when vehicle related]
7. Mission and sortie number [when mission related]
8. Member's printed/typed name

Paragraph 18.a.(2). Added. In addition to the required information on credit card receipts as listed above, all CAP invoices for oil changes, online orders, and other purchases should show that the CAP Wing or the Squadron is the purchasing entity.

Paragraph 18.b. Added. Mission Fuel Expenses.

Paragraph 18.b. (1) Added. Aircraft on Air Force Assigned Missions (AFAM). Use the EFS MasterCard in the aircraft binder. This card is normally used for fuel and oil only. In the WMIRS Air Sortie Debrief check the "NHQ credit card paid" box. Note: Do not use the EFS MasterCard for non-AFAM funded missions.

Note: AFAM funded missions include: (all information is in WMIRS mission/sortie)

1. Mission Symbol = "A" and sometimes "B."
2. Middle digit (x) in mission name 23-X-1234 is an "M", "1", "T" or an "A"
3. When in doubt, ask the mission IC or the Wing Director of Operations

Paragraph 18.b (2) Added. Aircraft on Non-AFAM Funded Missions (i.e., Animal tracking, wing-funded missions). Use the gray Visa card. In the WMIRS Air Sortie Debrief check the "Wing Paid" box; do not check the "NHQ credit card paid" box. Note: Use the lowest cost fuel available when practical.

Paragraph 18. b. (3) Added. Corporate Vehicle Fueling and Maintenance.

Paragraph 18.b. (3) (a) Added. For AFAM funded missions use the EFS MasterCard in the vehicle binder. This card is for fuel, oil, and approved maintenance only (oil changes, wipers, vehicle maintenance under \$500). In the WMIRS sortie debrief, check the "NHQ credit card paid" box. Note: (1) do not use the EFS MasterCard for non-AFAM funded missions, and (2) do not use the EFS MasterCard to fuel any vehicle

other than the one that it belongs to.

Paragraph 18.b. (3) (b) Added. Non-AFAM Funded Missions (i.e., Wing or squadron funded activity). Use the WEX cards which are the vehicle binder. Note: (1) do not check the “NHQ credit card paid” box in WMIRS; (2) do not use the WEX Card to fuel any vehicles other than the one that it belongs to; and (3) do not give out your WEX code to other CAP members [you may be held accountable for any charges made by another member]. A WMIRS mission sortie should be created anytime a CAP vehicle is fueled; in addition, on the “Debrief” form states who will pay for the fuel, i.e., Wing or Squadron, in the “Remarks” section.

Paragraph 18.b.(3) (c) Added. Every member with a CAP driver's license needs to apply for their own WEX PIN through the Wing Administrator.

Paragraph 18.b. (4) Added. Aircraft Operations Expenses.

Paragraph 18.b. (4) (a) Added. The Pilot and Flight Release Officer (FRO) ensures there is funding available for AFAMs and other funded missions as appropriate. This information can be found in WMIRS on the main mission page, or the “Current Balance” amount shown when adding a new sortie. If the flight is flown without available funds, the pilot may be billed for the sortie.

Paragraph 18.b. (4) (b) Added. If more than one sortie is to be flown before fueling, the sorties MUST be on the same mission. The sorties flown must be annotated on the fuel receipt and in the Debrief Sortie page in WMIRS for the respective sorties.

Paragraph 20.a.(1) Added. See para, 20.d.(1) for additional requirements for purchases made with wing credit cards.

Paragraph 20.d.(1) Added. “Authorized purchases” is defined as recurring expenses listed on the applicable CAPF 172 part b as well as other expenses within the approval authority and limit of the members listed in the applicable CAPF 172 part a. Wing members issued a wing credit card with their own name on it shall coordinate each purchase in advance with the wing Finance Officer or Commander. The only exception is for Incident Commanders (IC) where the purchase will be reimbursed from Air Force funds or funds from outside the wing.

Paragraph 24.a. Added. Travel, General Policy. South Dakota Wing (SDWG) travel should be undertaken when the benefits of the trip will serve to execute or improve Civil Air Patrol (CAP) programs and services and directly supports one of the mission areas of CAP. Travel is reimbursed when prior authorization has been received IAW CAPR 173-1 and this supplement.

Paragraph 24.b. Added. General Criteria. The general criteria for a reimbursable expense are reasonableness of the expense, wing-related business purpose, in accordance with CAP regulations and wing policies, and prior approval IAW CAPR 173-1 and this supplement. Acceptable expenses include, but are not limited to, lodging, air transportation, vehicle fuel, and taxi fare or car rentals.

Paragraph 24.c. Added. Travel Reimbursement. SDWF 173-1, Deposit/Reimbursement Form, is used to document travel and obtain reimbursement. The SDWF 173-1 should be filed within 15 days after the completion of the travel. Only reasonable wing expenses may be reimbursed. All required receipts for reimbursed expenses must be attached to the form. Reimbursement will not be made without itemized receipts.

Paragraph 24.d. Added. Wing Credit Card. All detailed credit card receipts should be submitted to the WA within 15 days of completion of travel, even if they are uploaded into WMIRS.

Paragraph 24.e. Added. Commercial Air Travel Requirements.

Paragraph 24.e. (1) Added. When commercial air travel is required, airline reservations may be made by the member's personal credit card or a wing credit card. Advance written approval must be obtained from the Wing Commander for reimbursement of commercial air travel. The Wing Commander need not seek prior approval unless the air travel cost exceeds the amount requiring approval by the finance committee in accordance with CAPR 173-1. Non-refundable tickets are 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 reimburses the change fee only with approval of the Wing Commander.

Paragraph 24.e. (2) Added. For purposes of obtaining the best fare possible, the member should be reasonably flexible regarding flight times. Members seeking funding for airline travel must obtain three price quotes using travel services such as Orbitz or Travelocity. Reimbursement may be limited to the lowest of the three quotes without regard to whether that fare is selected for travel. The member may be asked to pay the fare difference if the most inexpensive ticket that meets mission requirements is not purchased. Consider bag fees and parking when determining the lowest fare quote. Additional fees are reimbursed through the same process.

Paragraph 24.e. (3) Added. Coach class (or lowest available) should be used by all members. Business and first-class fares are not authorized. Unused non-refundable tickets are to be applied to future tickets.

Paragraph 24.e. (4) Added. If personal or other non-CAP business is to be combined with CAP air travel only a round trip fare, as determined above, to/from the CAP function may be reimbursed. The member is responsible for paying the differential fare above the CAP reimbursement amount. CAP credit cards are not to be used if the airfare is a combination of CAP and non-CAP activity.

Paragraph 24.e. (5) Added. Cost saving measures should include parking in long-term lots for trips. All parking expenditures should be itemized, and receipts must be attached to the SDWF 173-1.

Paragraph 24.f. Added. Ground Transportation.

Paragraph 24.f. (1) Added. Members are encouraged to rely on taxis, metro/subways, hotel courtesy vans or CAP wing vehicles for transportation during wing-related travel. If a rental car is required, members must select the lowest cost rental vehicles that meet mission requirements. Members should retain 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 Wing Commander. It is acceptable to receive free upgrades from car rental agencies when offered to compensate for unavailability of reserved model.

Paragraph 24.f. (2) Added. With prior approval from the wing commander and if the required documents are uploaded in WMIRS, the wing may reimburse actual fuel costs for members who use a personal vehicle for travel. Reimbursement is not at the higher per-mile rate used by the state of South Dakota. The use of personal vehicles for CAP travel is authorized only when a CAP vehicle is not available, and the trip is mission-critical for the wing. Tolls and parking charges may be reimbursed for both personal and rented vehicles. Members are responsible for all other expenses incurred while driving their personal vehicles, including moving traffic violations and parking tickets.

Paragraph 24.f. (3) Added. The wing does not compensate members for physical automotive damage to personal vehicles, nor are vehicle maintenance, servicing, washing, or repairs reimbursed.

Paragraph 24.f. (4) Added. Wing event and activity directors seeking wing-level funding for members to travel to and from activities should make the request, with a specific "not more than" dollar amount, at least 30 days before the event or activity begins. Make the request via email to the Wing Director of

Finance and the Wing Administrator. The WA coordinates the approval process with the finance committee or Wing Commander as needed.

Paragraph 24.f. (5) Added. Wing event and activity attendance may require fees to pay expenses, such as travel, not covered by other pre-approved funding sources, such as CAP mission funding. Members coordinating activities should make the request to expend the received funds, with a specific “not more than” dollar amount, at least 30 days before the event or activity begins. If the request is for less than \$1,500, it can be requested via an email to the Wing CC, with cc: to the Wing Administer and Director of Finance. If the request is for \$1,500 or more, use the SDWF 173-1. The event or activity may not spend more than is received from attendance fees and other funding sources. If the funds were approved on the current CAPF 172, additional approval is not required, however, the Wing Director of Finance and Wing Administrator must be kept up to date about planned spending.

Paragraph 24.g. Added. Lodging.

Paragraph 24.g. (1) Added. Except as provided for in CAPR 173-3, all lodging and payment methods must be approved prior to the event by the wing commander in writing. The following guidance in Paragraph 24.g. (2) to (5) applies to wing expenses (not Air Force Assigned Missions).

Paragraph 24.g. (2) Added. In-state lodging is reimbursed at the prevailing South Dakota state rate. When making reservations, request the state rate, or other lower rate available, such as the military rate. Updated state rates for lodging and per diem are at:

<https://sdsos.gov/about-the-office/board-of-finance/bof-perdiem.aspx>

Paragraph 24.g. (3) Added. If members incur lodging expenses more than the approved rates, they are reimbursed only up the approved state rate.

Paragraph 24.h. Added. Miscellaneous Travel Expenses:

Paragraph 24.h. (1) Added. Reasonable charges for communications made for wing-related purposes are reimbursed. Receipts for those charges must be attached to the SDWF 173-1.

Paragraph 24.h. (2) Added. Personal laundry and cleaning and pressing of clothing are not reimbursed.
Paragraph 24.h. (3) Added. Reasonable tips for baggage handling and taxi may be reimbursed.

Paragraph 24.h. (4) Added. Pre-registration fees may be reimbursed.

Paragraph 25. Added. Business Meals and Entertainment.

Paragraph 25.c. Added. Business meeting meals or entertainment must include two or more persons and be pre-approved by the Wing Commander.

Paragraph 25.d. Added. Reimbursement. Out-of-pocket expenses for meals or entertainment must be submitted for reimbursement on CAPF 170. Tips for business meeting meals or entertainment are reimbursable up to 20% of meal cost. CAPF 170 is submitted with the SDWF 173-1.

Paragraph 26. Added. Fundraising.

Paragraph 26. a. Added. Members at all levels proposing to apply for grants shall send a completed SDWF 173-3 to the Wing Administrator, who shall place it in DocuSign for approval of the Wing Commander. In some cases, approval may be preliminary, pending review of the final application document. The Wing Administrator shall assist the Wing to ensure that it is following NHQ fundraising guidelines and proper tax

information is sent to the donor. The SDWF 173-1 should be submitted to the Wing Director of Finance and Wing Administrator at least 14 days before the grant application is to be submitted.

Paragraph 26.b. Added. Units below wing level should submit SDWF 173-4, Fundraising Form, Part A, to the Wing Administrator at least 14 days prior to the requested fundraising activity. The Wing Administrator obtains the approval signature and returns a copy of the approval to the unit requestor. The activity may not proceed until the requesting unit receives written approval.

Paragraph 26. c. Added. Within 15 days after the fundraising activity, the units below wing level shall submit SDWF 173-4, Fundraising Form, Part B, to the Wing Commander, Wing Director of Finance and the Wing Administrator.

MICHAEL MAREK, Colonel, CAP
Commander

Attachment 1 – COMPLIANCE ELEMENTS

There are no additional compliance elements with this supplement.