



TENNESSEE WING SUPPLEMENT 1

CAP REGULATION 173-1

30 September 2021

APPROVED/S. STEELE/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

CAP Regulation 173-1, dated 15 November 2015, is supplemented as follows:

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

33. a. Added. TNWGF 173-001 will be used for a check request. It will be completed by the member requesting the check and will be submitted to TNWG/FM or the Wing Administrator.

33. b. Added. TNWGF 173-003 is the Deposit Advice Form and will be used for Group or Squadron banking deposits. The form should be submitted to TNWG/FM or the Wing Administrator when deposits are made.

33. c. Added. TNWGF 173-004 will be used for advance funds (cash) requests. It will be completed by the member making the funds. It will be reviewed by the unit commander and the finance committee (if the amount is greater than \$500) and will then be submitted to TNWG/FM or the Wing Administrator.

33. d. Added. TNWGF 173-005 is the advance funds request closeout form. It will be completed by members who made an advance funds request no later than ten (10) days after the event for which the funds were requested. It will be sent to TNWG/FM or the Wing Administrator.

33. e. Added. TNWGF 173-006 is the Travel Request Form. It will be completed by members requesting reimbursement for travel and will be sent to TNWG/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. Added. TNWGF 173-007 is the unit budget form. It is used to report the unit's annual budget to TNWG/FM and/or the Wing Administrator.

33. g. Added. Unit fundraising activities will be requested using the request form on the Tennessee Wing Website. This form automatically routes the request through the chain of command to the Wing Commander. If the unit is unable to use this form, the fundraising activity may be requested via email (containing the same information gathered on the web form) through the chain of command to the Wing Commander.

34. Added. This supplement provides financial management procedures for Tennessee Wing. Unless otherwise specified herein, waivers to this policy must be approved in advance by the Tennessee Wing Finance Committee.

a. No member will at any time obligate Tennessee Wing to pay any amount except as authorized in this policy. This includes placing charges which are not on the pre-authorized transaction list on credit cards help by the Wing that require the Wing to pay transactions.

b. Only the Wing Commander may authorize the obligation of funds. Others may exercise verbal authorizations from the Wing Commander up to the limits in the Wing's CAPF172. Members may, with verbal or written authorization of the Wing Commander, obligate Wing funds up to the limits specified in CAPR 173-1 para 9b.

c. Any obligated expenditure undertaken other than as authorized in this policy may be the responsibility of the individual obligating the funds and not Tennessee Wing.

35. Added. Event Budgets. The principal method to obtain advance approval to obligate funds is an event budget approved by the Finance Committee. Event budgets will be submitted to the Finance Committee for approval not less than 21 days in advance of the event (the Wing Commander may waive this time limit).

a. Event budgets will contain the following information:

- 1) Expected number of participants, broken down by Senior Member and Cadet Members.
- 2) Total expected expenditures in at least the following categories: food, lodging, mileage, aircraft fuel, and awards.
- 3) Expected income in the form of fees to be charged, grants (local, state, or federal), and donations to be solicited.
- 4) Expected Tennessee Wing contribution to or receipt from the event.

b. After approval of the event budget, the event director will advise the finance committee of any material changes to expected expenses or income. Any change that increases Tennessee Wing's expected contribution or decreases expected receipts by more than 10% must be approved by the finance committee.

36. Added. Wing Credit Cards.

36.a. Added. Fleet Fuel Cards. Tennessee Wing members must complete the current fiscal year's TNWG Fleet Fuel Card Training prior to using "fleet fuel cards" issued by National Headquarters. Members who completed the prior fiscal year's training but have not yet completed the current year's training may continue using the cards until 31 Oct of the current fiscal year. Proof of completion of the training course should be submitted with, and will be required prior to approval of, applications for CAP driver's license or CAPF 5. If no such training course has been posted by 1 Oct of the respective fiscal year, the training requirement and restriction on use of fleet fuel cards will not apply for that fiscal year. Fleet fuel cards will only be used for the aircraft or vehicle to which they are assigned.

36.b. Added. General-Purpose Credit Cards. Authorized expenses on these cards include: lodging and associated taxes, automobile rentals, means (when pre-authorized), fuel for rental automobiles, commercial airline tickets, taxi fares, shuttle transportation used in conjunction with air travel, hotel and/or airport parking, tolls (for roads, bridges, and tunnels), and event registration fees. The Wing Commander may authorize other types of expenses on these cards.

37. Added. Wing Travel Policy. Travel on Wing Business may be authorized and reimbursed only in accordance with this policy. Any travel not authorized in accordance with this policy will not be reimbursed.

37.a. Added. Requests for Travel Authorization made under this policy should typically be submitted not less than 21 days in advance of such travel and shall be submitted to the Finance Committee for review and recommendation to the Wing Commander. The Wing Commander may waive the 21 day requirement. Requests for travel will include the purpose of the trip, names of members traveling, destination, start and end dates, method of transportation, and estimated cost of the trip. If a cash advance is deemed necessary, the request will accompany the travel request. Requests will be made on TNWG Form 173-006, *Wing Travel Authorization and Reimbursement Form*.

37.b. Added. Travel arrangements that are not 100% refundable will not be made before authorization for travel is received IAW this policy. The following provisions apply to travel arrangements:

1. Airline tickets should be purchased as far in advance as possible to obtain lowest possible fares.
2. First Class travel is not permitted.
3. Rental cars must have a CAP purpose. The least expensive car adequate to the event will be rented. Upgrades must be approved in advance by the Wing Commander to satisfy legitimate needs.
4. CAP-owned vehicles are the preferred vehicle for travel, followed by personal vehicles (when approved in advance by the Wing Commander), followed by rental vehicles.
5. CAP aircraft or personal aircraft (when authorized by the Wing Commander) may be used if they are an economical option for CAP pilots.

37.c. Added. Event registration fees for meetings, conferences, or training may be reimbursed if authorized IAW this policy.

37.c. Added. Lodging is authorized if the destination is greater than 60 miles from the traveler's home. Room charges and applicable taxes will be reimbursable. Personal charges, such as movies and personal phone calls must be paid by the traveler and will not be reimbursed. Travelers may not be reimbursed for rooms charged to someone else. Government rates and tax exemptions should be used whenever possible.

37.d. Added. Business meals. Business meeting meals or entertainment must have a business purpose and must include two or more persons. Costs should be reasonable and customary for the location. Out-of-pocket expenses for business meals should be submitted for reimbursement on the travel expense report with itemized receipts. Alcoholic beverages associated with a business meeting meal will not be reimbursed. Tips up to 20% of the meal check are reimbursable. CAP Form 170 must be submitted for all business meals or entertainment.

37.e. Added. Personal meals. Wing members may not be reimbursed for personal meals during same-day travel (IRS regulations require an absence from home of substantially more than an ordinary day's work and an overnight stay to reimburse meals). Meal reimbursement will be paid on the state's per diem method. 75% of the allowable rate is paid on the travel days (first and last); 100% of per diem is paid for any days between. Per diem is intended to cover all meal and tip expense, plus any incidental personal expenses incurred. If meals are provided during an activity, then a deduction of a percentage of per diem is withheld according to which meal is provided. 25% of per diem for breakfast, 25% of per diem for lunch and 50% of per diem for dinner. It is the member's determination whether food provided constitutes a meal to accommodate health or religious eating concerns. The GSA published rates of per diem (the M&IE column) will be used to determine the per diem rate per city or area travelled to. [see GSA.gov website]

37.f. Added. Corporate Aircraft Travel. Travel by corporate aircraft while operating on an “A” mission in WMIRS shall be governed by applicable rules in CAPR 70-1, CAPR 60-3, and applicable mission planning documents. Use of aircraft for other CAP business travel may be done with the approval of the Wing Commander when such travel is the most economical or if other factors (time required, capability demonstration, etc.) weigh in favor of air travel. Travel absent Wing Commander approval will be considered “Member Paid Flying” and the member will be invoiced appropriately.

37.g. Added. Land Vehicle Fuel. Travel by corporate vehicles is reimbursed by actual fuel cost per receipt. If a corporate card is used, the expense is reimbursed through that method and is not listed on the ‘actual’ section of the travel form. Travel by POV is reimbursed based on mileage and is paid at the IRS mandated business rate as updated each January 1.

DENT W. YOUNG II
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Commander

Attachment 1
COMPLIANCE ELEMENTS

There are no compliance elements for this supplement.