



MISSISSIPPI WING SUPPLEMENT 1

CAP REGULATION 173-1

24 February 2023

APPROVED/H. LAGERMAN/CAP/FM

FINANCIAL MANAGEMENT PROCEDURES

CAP Regulation 173-1, dated 15 Nov 2012 (Includes ICL 17-02 15 Mar 2017) is supplemented as follows:

9. b. Appointment to the Finance Committee; Removal: This committee is composed of the wing commander as chair, the director of finance, and at least three other staff members. The wing administrator will serve as recorder and advisor for the finance committee. Members will serve at the pleasure of the wing commander unless removed IAW CAPR 173-1 paragraph b.

9. b. (5). Check Limits: All checks in excess of \$1,500 will require the associated expense invoice to receive finance committee approval prior to the release of the check. This approval will be through DocuSign.

9. b. (6). Recurring Expense Policy: Each expense invoice will be reviewed and approved by at least one member of the finance committee.

11. o. Transfers from one account to another and changes to the status of bank accounts will take place IAW CAPR 173-1 and the MSWG CAPF 172.

11. k. Check Signatories:

11. k. (1). Added. Checks under \$500 should have two signatures. All checks over \$500 require two signatures.

11. k. (2). Added. In the event a check inadvertently receives a single signature, the associated expense invoice shall be ratified by the finance committee via DocuSign.

11. k. (3). Added. Check signers must be members of the finance committee. Membership on the committee does not necessarily mean that a member is a check signatory. Check signers will comply with applicable identification requirements of the wing's banking institutions to become signatories on wing accounts.

11. i. The wing administrator may be an authorized check signatory with the following restrictions:

11. i. (1). Added. All checks signed by the wing administrator must have a second signature.

11. i. (2). Added. The wing administrator will not sign any check(s) payable to a member of the same household.

18. a. Added. Invoice Approval Policy: All invoices will be submitted to the wing administrator for payment. At least one member of the Finance Committee will approve payment thereof. **Expenses on CAPF172 are considered approved for payment.**

18. b. Added. Invoice Payment Policy: Expense invoices may be paid via check, credit card or via an electronic payment method IAW CAPR 173-1 and the MSWG CAPF 172. The wing administrator may render payment of an expense invoice via an electronic payment method only when no less than two members of the finance committee, who also have check signing authority, obtain approval through DocuSign. Expenses on CAPF172 are considered approved for payment. All credit card accounts including fuel must be submitted and approved per regs on DocuSign.

20. b. The wing commander shall control all Mississippi wing credit cards and their use and authorized users. No credit card accounts will be issued in the name of any MSWG subordinate unit.

20. e. Added Listed are general requirements for each Wing Visa Credit Card (“Card”) use.

20. e. (1). Added. The Card may not be used for cash advances, is not for personal use, and must be used for authorized purchases only.

20. e. (2). Added. Personal expenditures are not authorized including personal proficiency flying.

20. e. (3). Added. The Card user is responsible for its security and all transactions made with it.

20. e. (4). Added. The Card user shall not exceed the credit limit assigned to the Card.

20. e. (5). Added. All Card transactions shall comply with the MSWG CAPF 172

20. e. (6). Added. IF THE CARD IS LOST OR FRAUDULENT USE IS SUSPECTED, THIS WILL BE IMMEDIATELY REPORTED TO THE WING COMMANDER, WING FINANCE OFFICER, ANY WING FINANCE COMMITTEE MEMBER, OR THE WING ADMINISTRATOR.

20. e. (7). Added. All Card purchases must be documented with receipts. Receipts will be legible and list the amount of charges and shall be transmitted to the wing administrator as soon as possible but not later than 21 days of the statement closing date.

20. e. (8). Added. The forwarded receipts will be reconciled against the credit card statement by the wing administrator. If a receipt is lost or otherwise unavailable, the Finance Committee may approve the expense after verifying the expense with the cardholder. The cardholder will submit a memo for record to document the circumstances surrounding the loss and detail the expense.

20. f. Added. The Mississippi Wing uses two different ground vehicle credit cards to manage fuel purchases for squadron, wing and Air Force funded missions. Each card has specific uses and members must be aware of each card’s specific use and how to properly identify the mission when submitting the receipt and how the receipt is submitted. The EFS Fleet card is used for Air Force funded mission fuel and routine maintenance on the vehicle. The Wing WEX (Sourcewell) credit card is ONLY used for vehicle fuel on Wing Commander directed missions and squadron approved missions. The new ground vehicle fuel receipt is attached and available on the MSWG website. Follow the procedures below when using each card.

20. f. (1). Use phone to scan or copy receipt as soon as fueling is complete to ensure receipt is preserved.

20. f. (2). Complete the Ground Vehicle Fuel Receipt form (MSWG F4) and attach the receipt to the form.

20. f. (3). Check appropriate card on the Ground Vehicle Fuel Receipt form according to the funding source and complete remaining about the mission including date, vendor, gallons, oil, total cost, driver's name/CAPID, and vehicle number.

20. f. (4). Email all forms and receipts to fuel@mswg.cap.gov.

20. g. Added. EFS Fleet Credit Card.

20. g. (1). Added. Use this card when supporting AFAM missions.

20. g. (2). Added. Fill in mission and sortie number.

20. g. (3). Added. Upload the form and receipt to the appropriate mission in WMIRS and complete the required WMIRS information.

20. h. Added. WEX (Sourcewell) Credit Card

20. h. (1). Added. Use this card when supporting MSWG or squadron approved missions.

20. h. (2). Added. Check WEX (MSWG funded) for missions approved and funded by the MSWG/CC.

20. h. (3). Added. Check WEX (Squadron Funded) for missions approved and funded by the squadron.

20. h. (4). Added. Identify the purpose of the travel.

24. With prior approval of the wing commander or his designee, reimbursable Mississippi wing travel may be undertaken when the benefits of the trip will serve to execute or improve Civil Air Patrol programs and services. MSWG members expecting reimbursement or payment must observe CAP policies and procedures when reporting travel expenses.

24. a. Added. Guidelines: Wing members should be forward thinking in looking for the best return on investment. This policy is intended to provide guidelines for wing members to ensure effective use of time and to minimize expenses. While this policy strives to be comprehensive, it is impossible to anticipate every situation encountered by a traveling member.

24. a. (1). Added. The member should be aware all claims for reimbursement are subject to review and approval by the wing commander and/or wing finance committee and should therefore maintain sufficient records to validate expenses incurred.

24. a. (2). Added. Because of the time and expense involved, travel should be undertaken only when necessary to conduct the required mission or purpose. Should travel be necessary and approved by the wing commander or designee in advance, it is the member's responsibility to keep the costs associated with the trip to a reasonable minimum. **When the member requests travel approval, a Travel Authorization (TA) is required. The member should request this from the CC or authorized Senior Staff member.**

24. a. (3). Added. Airline, hotel, and rental car reservations should be made using the lowest rate available. Lodging rates for CAP Command Council meetings and region/wing conferences may be reimbursed at the conference or host hotel rate.

24. a. (4). Added. Members on wing business travel are official representatives of Civil Air Patrol and the MS Wing, and it is expected that their public behavior will, at all times, project an image that is a credit to the organization.

24. b. Added. Reimbursement of member expenses: To be reimbursed, member costs incurred for travel, fuel, per diem etc., must be reasonable and in accordance with CAP regulations and wing policies.

24. b. (1). Added. The general criteria for a reimbursable expense are:

- Prior authorization of member travel by wing commander or his designee
- Reasonableness of the expense, and
- Wing-related purpose

24. b. (2). Added. Reimbursable expenses include, but are not limited to, lodging, air transportation, per diem (IAW GSA rates and wing commander approval) vehicle fuel, taxi fare or car rentals, and CAP-related communications expenses, such as telephone and Internet services expense. Meals will not ordinarily be reimbursed except as provided hereinafter.

24. c. Added. Travel Expense Report: The CAPF 108 or the MSWG Corporate Travel and Expense Report shall serve as the Travel Expense Report and must be filed by the member desiring reimbursement within two (2) weeks after the completion of the travel. Only reasonable wing-related expenses shall be reimbursed on an expense report. All required receipts must clearly indicate the member concerned and the purpose for said travel (e.g. CAP Command Council meeting, SER Region Conference etc.). Approval to use the wing credit card for travel related expenses shall be IAW the MSWG CAPF 172. On the Travel and Expense Report please select to appropriate purchase method (Personal or Corp CC) to ensure members are reimbursed correctly. The traveling member must sign and date the expense report verifying validity, and the wing commander or designee must review and, if appropriate, authorize reimbursement.

24. d. Added. Travel expenses, generally: If authorized in advance by the wing commander or designee, the wing may reimburse members required to travel on CAP/MSWG business for reasonable costs incurred, excluding meals except as otherwise hereinafter provided.

24. d. (1). Added. In cases of travel where time is also taken for personal leisure, expenses are allowed only for the days on which wing-related activity is conducted. Travel arrangements and additional costs related to personal travel are the responsibility of the member.

24. d. (2). Added. Members must retain and submit receipts for all travel expenses regardless of dollar value.

24. e. Added. Travel Advances: The finance committee may approve travel advances on a case-by-case basis. The member must submit a budget report to the finance committee detailing the estimated costs of the wing-related travel. The finance committee shall determine the authorization and amount of the travel advance. Traveling members receiving travel advances must repay any funds advanced in excess of actual expenses incurred. The member shall submit a report listing expenses incurred with related receipts within one week after the completion of travel.

24. f. Added. Air travel: If air travel is required, all airline reservations and ticket purchases shall be made by the member's personal credit card or, with prior authorization of the wing commander or IAW the MSWG CAPF 172, the wing credit card.

24. f. (1). Added. Members are encouraged to economize on airport parking where practicable. Cost saving measures should include parking in longer-term lots for trips. All parking receipts must be submitted to enable reimbursement.

24. f. (2). Added. When making reservations, members should accept the lowest fare in the marketplace without regard to the airline providing the service. For purposes of obtaining the best fare possible, the member should be reasonably flexible regarding flight times. Every attempt should be made to take advantage of reduced rates. Coach class (or lowest available) should be used by all members. Business and First Class fares are not authorized unless upgrade is available at no cost or minimal additional cost.

24. f. (3). Added. Unused non-refundable tickets are to be applied to future tickets. Members are reminded of their responsibility to reschedule non-refundable tickets in order not to lose the value of the scheduled airfare when a trip is cancelled.

24. g. Added. Ground transportation: Members are encouraged to rely on taxis, public transportation, buses, metro/subways, hotel courtesy vans, and CAP vehicles for transportation during wing-related travel. If a rental car is required, members will select the lowest cost rental vehicles that meet purpose requirements. Members must retain receipts ground transportation and any fuel purchased. Luxury size sedans or SUVs are not allowable without prior approval of the wing commander or his designee. It is acceptable to receive free or minimal additional cost upgrades from car rental agencies.

24. g. (1). Added. The wing may reimburse fuel for members who use a CAP or personal vehicle for authorized travel. Tolls and parking charges may also be reimbursed. Members are responsible for all other expenses incurred while driving a personal vehicle, including maintenance and repairs, collisions, traffic violations and parking tickets. The wing shall not compensate the member using his/her own vehicle for any physical or property damage incurred. If a CAP vehicle is used and maintenance on the vehicle is required during the trip, the wing may reimburse maintenance expense.

24. h. Added. Meals: Business Meeting Meals, Entertainment, and/or Personal Meals: Ordinarily, meals will not be reimbursed, except as otherwise provided hereinafter or as may be authorized by the wing commander or his designee. If so authorized, all reimbursements must be conducted IAW CAPR 173-1 and CAPR 173-3.

24. i. Added. Per Diem Reimbursement:

24. i. (1). Added. FEMA and AF-Assigned Missions: Per diem may be reimbursed IAW the guidelines and rate published in the latest CAPR 173-1.

24. i. (2). Added. Corporate: The wing commander and such other members as he may designate, may be reimbursed per diem up to but not exceeding the published GSA rate while attending CAP functions and/or events. Per GSA guidelines, travelers will be reimbursed 75% of the allowable per diem on the first and last day of travel. Members are expected to ensure that all reimbursement requests are reasonable. The GSA per diem rates, which are published in the Federal Travel Regulation, can be located at <http://www.GSA.gov/perdiem>. Evidence of "overnight stay" (e.g. hotel bill) must accompany all requests for per diem reimbursement.

24. i. (3). Added Same day travel: Wing members do not qualify for personal meal reimbursement during same-day travel. IRS regulations require that an employee be away from home substantially longer than an ordinary day's work and during the time away from home, need sleep or rest.

24. j. Added. Miscellaneous: Telephone and fax: Reasonable charges for communications made for wing-related purposes while traveling may be reimbursed. Receipts for those charges must be attached unless included on the hotel statement. Internet charges may also be reimbursed with prior approval.

24. j. (1). Added. Laundry: Personal laundry and cleaning and pressing of clothing shall not be reimbursed.

24. j. (2). Added. Tips: Reasonable tips for baggage handling may be reimbursed.

24. j. (3). Added. Registration fees: Reasonable charges for registration fees may be reimbursed.

24. j. (4). Added. Alcoholic beverages: Alcoholic beverages shall not be reimbursed.

24. k. Added. CAP Command Council meetings and Region/Wing Conference Travel: Travel for the wing commander and such other wing members as he may designate is authorized at his discretion. Travel policy guidelines and reimbursement shall be in accordance with the procedures set forth in this policy.

Robert P. Mims, Colonel, CAP
Commander

**ATTACHMENT 1
COMPLIANCE ELEMENTS**

There are no additional compliance elements with this supplement.