



## IOWA WING SUPPLEMENT

### CAP REGULATION 173-1

06 November 2023

APPROVED/L. CAMPBELL/CAP/FM

### FINANCIAL MANAGEMENT PROCEDURE

#### IOWA WING FINANCE FORMS

CAP Regulation 173-1, dated 15 NOVEMBER 2012 (Including ICL 17-02 Date 15 MARCH 2017), is supplemented as follows:

**Paragraph 17a Added.** All deposits are to be recorded on Iowa Wing Form 10 Deposit Advice. This form is to be submitted as soon as possible after the deposit is made and must be submitted within 7 days of the deposit.

**Paragraph 17b Added.** Iowa Wing Form 10 Deposit Advice documents will be sent to the Wing Administrator, with a copy to the Wing Finance Director. A copy of the deposit slip from the transaction and a copy of any checks in the transaction is to be submitted with the Form 10 Deposit Advice.

**Paragraph 17c Added.** If an electronic copy of the Form 10 Deposit Advice of Paragraph 17a is submitted, the title of the document must use the format:

**DEP YYYYMMDD IAXXX AMOUNT.EXT**

where YYYY is the year of the deposit, MM is the month of the deposit, DD is the day of the month of the deposit, XXX is the squadron unit number, AMOUNT is the amount of the deposit in dollars and cents (a decimal point is to be included) and EXT is the file extension (e.g. PDF or DOC).

**Paragraph 18a Added.** All payments made from the Wing Account must be requested by submitting a Wing Form 10A Headquarters Check Request. This form is to be submitted as soon as possible after the original expenditure is made and must be submitted within 60 days of the original expenditure.

**Paragraph 18b Added.** All payments made from the Wing Banker squadron accounts must be requested by submitting an Wing Form 10B. This form is to be submitted as soon as possible after the original expenditure is made and must be submitted within 60 days of the original expenditure.

**Paragraph 18c Added.** All payments made from the Wing Banker Squadron Account in excess of \$500 must be accompanied by a Form 10C Expense Authorization.

**Paragraph 18d Added.** Wing form 10A and 10B documents will be sent to the Wing Administrator with a copy to the Wing Finance Director. A copy of all receipts that support the expense are to be submitted with the Wing Form 10A or 10B.

**Paragraph 18e Added.** If an electronic copy of the Wing Form 10A of Paragraph 18a or From 10B of Paragraph 18b is submitted, the title of the document must use the format:

**YYYYMMDD IAXXX NAME AMOUNT.EXT**

where YYYY is the year of the expense, MM is the month of the expense, DD is the day of the month of the expense, XXX is the squadron unit number, NAME is the last name of the person to who the expense is to be remitted, AMOUNT is the amount of the deposit in dollars and cents (a decimal point is to be included) and EXT is the file extension (e.g. PDF or DOC).

**Paragraph 18f Added.** Advances to members will be made using the Wing Form 10A or 10B (depending on whether the advance is related to a Wing or Squadron expense). To designate the request as an advance the word ADVANCE will be included in the Purpose of the Funds section of the form.

#### **FINANCIAL MANAGEMENT PROCEDURE - TRAVEL**

CAP Regulation 173-1, dated 15 NOVEMBER 2012 (Including ICL 17-02 Date March 15 2017), is supplemented as follows:

**Paragraph 24a. (Added).** Wing travel should be undertaken when the benefits of the trip serve to execute or improve Civil Air Patrol programs or services. Iowa Wing will pay for member travel incurred when authorized in advance by the Wing Commander or when authorized and directed by National Headquarters. Members are expected to observe CAP regulations, policies and procedures when reporting expenses related to travel. Members are expected to obtain the lowest rate available for all travel related expenses. If available, members are encouraged to utilize "government rates" for all travel expenses.

**Paragraph 24b. (Added).** While this supplement strives to be comprehensive, it is impossible to anticipate every situation encountered by a traveling member. It remains the right of Iowa Wing Command Staff and Finance Committee (if more than \$1,500) to review and approve or disapprove each expenditure and as such each member is expected to maintain sufficient records to justify each expenditure. In addition, travel funded by Regional or National HQ that is expensed for reimbursement through Iowa Wing must conform to the travel policies of those entities as they may differ from those of Iowa Wing.

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

**Paragraph 24d. (Added). Member Reimbursement.** Typically, travel reimbursement may be requested when round trip travel exceeds 100 miles and/or an overnight stay occurs, the travel is directed by the Wing Commander, and an Iowa Wing Form 173A "Travel Authorization" is submitted and approved. Travel reimbursement will not exceed the pre-approved amount and Finance Committee approval is required in advance of the travel if the amount exceeds \$1,500; the Wing Commander may preapprove travel reimbursement up to \$1,500. Please note, when costs exceed the pre-approved amount the incremental

amount must be approved either by the Wing Commander (up to \$1,500 total expenditures) or by the Finance Committee.

**Paragraph 24e. (Added). Documentation.** Proper documentation must be submitted for reimbursement. An Iowa Wing Form 10B (Wing Banker), check request form for travel reimbursement, will be used to summarize expenses. Itemized receipts for all expenses must be attached to the check request, regardless of the amount of the expense. Appropriate signature approval for all expenses must be included on the Form 10B. All personal reimbursement requests should be submitted within 30 days of incurring an expense or receiving an invoice. Requests for reimbursement presented after 60 days will not be honored IAW CAPR 173-1. All requests/receipts should be submitted in the fiscal year in which they are incurred.

**Paragraph 24f. (Added). Travel Advances.** The Finance Committee may approve travel advances on a case-by-case basis. The member must submit an Iowa Wing Form 173A to the Wing Commander (or the Finance Committee if the request exceeds \$1500) detailing the estimated costs of the Wing-related travel. The Wing will determine the authorization and amount of the travel advance. Traveling members receiving travel advances will be required to repay any funds that are in excess of actual expenses incurred. The member will submit a Form 10B listing expenses incurred and will attach respective original receipts to the form. If the member does not submit the report with all receipts IAW CAPR 173-1, the member will be responsible for reimbursing the Wing the entire amount of the advance.

**Paragraph 24g. (Added). Acceptable Expenses.** Member costs for travel, fuel, etc. must be reasonable and in accordance with CAP regulations and wing policies to be eligible for reimbursement. Acceptable expenses include, but are not limited to, lodging, air transportation, vehicle fuel, taxi fare or car rentals, and purpose-related telephone calls. The general criteria for a reimbursable expense are reasonableness of the expense and a Wing-related purpose.

**Paragraph 24g(1). (Added). Ground Transportation.** Allowable modes of ground transportation include Corporate Vehicles, Privately Owned Vehicles, Rental Cars, Taxis, Railways and Subways, Ride Sharing Services (e.g. Uber, Lyft), and Hotel Courtesy Vans. Fees and tolls related to this method of transportation are reimbursable.

**Paragraph 24g(1)(a). (Added). Corporate Vehicles.** Corporate vehicles should be used whenever possible. Actual fuel costs will be reimbursed. Payment by credit card and use of credit card receipts is encouraged.

**Paragraph 24g(1)(b). (Added). Privately Owned Vehicles.** Privately owned vehicles may be used however, members will not be compensated for any physical damage to the member's vehicle or for any amount that may be deductible from the member's collision insurance coverage. Reimbursement will be based on actual mileage from and to the member's residence at the rate authorized by the IRS [5 U.S.C. 5707(b)(2)] on October 1 of the fiscal year in which the travel occurred.

**Paragraph 24g(1)(c). (Added). Rental Vehicles.** Use of a rental vehicle shall be limited to out-of-state travel only. The lowest rental cost/most economical vehicle shall be selected. Luxury sedans and SUVs, although not prohibited, must have prior Iowa Wing Commander (up to \$1500.00) or Iowa Wing Finance Committee (in excess of \$1500.00) approval. The use of luxury sedans and SUVs received as free from car rental agencies to compensate for unavailability of the reserved model is acceptable without prior approval.

**Paragraph 24g(2). (Added). Air Transportation.** Commercial air travel is permissible. Use of Corporate aircraft is encouraged when financially beneficial compared to commercial air travel. Landing and tie down fees associated with this method of transportation are reimbursable. The use of privately owned aircraft is not permissible.

**Paragraph 24g(2)(a). (Added). Corporate Aircraft Use.** The use of Corporate Aircraft is permitted with prior approval of the Wing Commander and the Iowa Wing Director of Operations. Reimbursement will be for the standard aircraft hourly rate and the actual fuel costs. The member will pay directly for all fuel and include these charges in their reimbursement request. Unless prior approval is obtained, use of the National Shell Credit Card is not permitted. Use of a wing credit card for fuel is permissible with advance permission from the Wing Commander.

**Paragraph 24g(2)(b). (Added). Privately Owned Aircraft Use.** Privately owned aircraft may not be utilized.

**Paragraph 24g(2)(c). (Added). Commercial Aircraft Use.** When air travel is required and corporate or aircraft are unobtainable/impractical, the Iowa Wing Commander (up to \$1500.00) or wing Finance Committee (in excess of \$1500.00) may approve the use of commercial aircraft. Written approval must be obtained prior to ticket purchase. Airline ticket purchases shall be made on the member's personal credit card. Non-refundable tickets are to be used for the ticketed flight. In the event a member's itinerary changes prior to departure and a "change fee" is assessed, the member will be reimbursed for the change fee upon written authorization from a member of the finance committee.

Coach class (or lowest priced available) shall be used by all members. Business and First Class fares are not authorized. If a trip is cancelled, the unused non-refundable tickets shall be applied to future travel/flight. Members are reminded of their responsibility to reschedule nonrefundable tickets in order not to lose the value of the airfare when a trip is cancelled.

**Paragraph 24g(3). (Added). Lodging.** Only commercial lodging shall be reimbursed. It is the member's responsibility to request and obtain the lowest rate available at the time of making reservations.

A member, who due to a handicap may require special lodging consideration, shall be reimbursed for the actual cost of the lodging.

**Paragraph 24g(4). (Added). Meals.** Personal meals are individual, everyday meals consumed during travel. Members shall be reimbursed for a maximum of three personal meals per day. Alcoholic beverages will not be reimbursed. Maximum allowable meal expenses shall be: \$8.00 Breakfast, \$12.00 Lunch, \$20.00 Dinner.

**Paragraph 24g(5). (Added). Communications.** Reasonable charges for communications (including internet charges) made for wing related business will be reimbursed. Receipts for those charges must be attached to the check request unless included on the hotel statement.

**Paragraph 24(h). (Added). Non-reimbursable Expenses.** Unless specified above, or with prior written approval members should consider expenses to be non-reimbursable. Alcoholic beverages are not reimbursable without exception. Traffic citations, parking citations or legal expenses related to infractions of local or state ordinances are not reimbursable without exception. Personal laundry, cleaning and pressing of clothing is not reimbursable unless travel is longer than 5 consecutive days.

#### **FINANCIAL MANAGEMENT PROCEDURE – MEMBER FUNDED FLYING**

CAP Regulation 173-1, dated 15 NOVEMBER 2012 (Including ICL 17-02 Date March 15 2017), is supplemented as follows:

**Paragraph 13(a). (Added).** All non-NHQ-reimbursed flying for the previous month must be recorded in Quickbooks and invoiced to the financially responsible member or subordinate unit within ten (10) days of the start of each subsequent month. All pilots and subordinate units that have a new or outstanding balance shall receive an invoice by the 15<sup>th</sup> of each month via both electronic and postal mail.

**Paragraph 13(b). (Added).** All member and subordinate unit flying expenses are expected to be paid within 30 days of receipt.

**Paragraph 13(c). (Added).** Members whose invoices are 30+ days past due will receive a second electronic and postal mail copy, which shall also be copied to the member's unit commander and unit finance officer. Members whose invoices are 60+ days past due will receive a third electronic and postal copy and a letter of warning, which shall also be copied to the Wing Commander, the Director(s) of Finance, and the Director of Operations, and Wing Legal Officer. Any member whose invoice is 60+ day past due shall be administratively grounded from further flying.

**Paragraph 13(d). (Added).** For any member whose invoice is 90+ days past due, the member's home unit shall be responsible for that members' unpaid flying expenses and such funds will be transferred from the unit's Wing Banker account.

Jonathan W. Lartigue, Colonel, CAP  
Commander

**Attachment 1**  
**Compliance Elements**

There are no compliance elements to this supplement.