



CAP REGULATION 173-1

16 December 2020

APPROVED/L.CAMPBELL/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

CAPR 173-1 dated 15 November 2012, Includes ICL, 17-02, 15 March 2017, is supplemented as follows:

12. Aircraft Minor Maintenance: Flying hour rates have been established for all Corporate Aircraft flights conducted as Air Force-Assigned Non-Reimbursable (B Symbol) Missions and CAP Corporate Missions (C Symbol). These rates are based on the hours indicated on the Hobbs meter. If the Hobbs meter is inoperative, simply multiply the tach time by 1.2 to obtain an approximate Hobbs time and base the rate on this amount. The pilot is responsible to refuel the aircraft with the appropriate amount of fuel and pay the costs incurred.

12.1. For non-reimbursable missions, including Air Force Non-Reimbursable Missions (B symbol) and Corporate Missions (C symbol); the aircraft rate is as follows:

Cessna 182	\$40.00 per Hobbs hour
Cessna 172	\$35.00 per Hobbs hour

12.2. Units with assigned Corporate Aircraft will submit payment for all non-reimbursable flight hours for full payment due with the monthly aircraft utilization report (WVF 70-2 C172 or WVF 70-2 C182, Attachment 1). The monthly aircraft utilization report and payment must be submitted to Wing Headquarters and Assistant Director of Operations no later than the 10th of the month following the end of the reporting period.

12.3. The unit having possession of the aircraft on the 1st calendar day of the month will be responsible for completing the monthly WVF 70-2 C172 or WVF 70-2 C182 report and paying the full payment due from individual members for the use of the aircraft during the reporting period. Units will not have members send individual payments to Wing for the usage of the aircraft and will instead have the individual reimburse the unit that paid the full amount with the monthly WVF 70-2 C172 or WVF 70-2 C182 submission.

12.4. NOTE: WV Wing subsidizes the difference between the reduced rate of \$35.00 or \$40.00 per hour and the aircraft rate established by National Headquarters to encourage pilot proficiency.

20-e. Added. State Submissions: Guidance for expenditures of the WV Wing/Unit Allocated Funds.

20e.1. All units receiving State Allocations will provide monthly submissions on expenditures being charged against the State Allocated Funds. The monthly submission is due to the WV Wing Administrator no later than the 10th calendar day of the month.

20-e.2. Units failing to submit the monthly reports on time will be placed on immediate financial freeze (only EFT will be paid by the squadron credit card), by the Wing Commander on the 11 day of the month. The offending unit(s) will mail squadron credit card(s) to the WV Wing Administrator until freeze is lifted or the credit card will be cancelled immediately. The offending unit(s) will pay any late fees and interest

charged to the squadron credit card account. If a unit is placed on financial freeze, they will not be eligible for additional funds above their annual allocation from wing for a period of one year.

20e.3. State Allocated funds will not be used to donate or to purchase items to be donated to other organizations. Allocated funds are for West Virginia Civil Air Patrol units only. Unit members are allowed to participate in these activities on their own and with their own individual funds.

20e.4. Food purchases for cadets and senior members allowed during and after a Civil Air Patrol mission/activity (Note: A normal meeting night activity is not a reason to provide food with taxpayer dollars). Unit finance officers must submit the approved Activity Request for the mission/activity. If you do not have an approved Activity Request and purchase food, your purchase will be deducted out of the squadron's general fund.

20e.5. Food and other related purchases for parties are not allowed under the State Allocated Funds and shall be supplied by donated funds or from unit fund-raising activities (i.e. potlucks, donations, etc.).

20e.6. CAP is a tax-exempt corporation. All members buying items for use by the corporation shall use the WV State Tax Exempt Form signed by the Wing Commander to remove all sales taxes, if at all possible. Taxes not able to be removed will not be listed on the State Allocated Funds Submissions. It is the responsibility of the unit or member to pay those taxes out of other non-State Allocated Funds.

20e.7. State Allocated Funds are subject to audit by WV State Auditors, WV Adjutant General's Office and Wing Finance Committee members. After-the-fact line items charges will be denied and removed from the monthly submissions, if it is determined to be an unallowable charge to the State Allocated Funds.

20e.8. Squadrons will retain original detailed receipts for the period of 10-years for all charges allocated against the State Allocated Funds for audit purposes. Squadrons will provide a copy of invoice/statement and detailed receipts along with the monthly State submission form.

20e.9. The State Submissions Log Sheet will be under State Submission Policy and Procedures and will be identified as form number WVF 173-1SS (Attachment 2).

20e.10. Units should always remember if they are using State Allocated funds, they are using State taxpayer dollars. These funds should be solely used to further the missions of CAP.

24. Travel: Official West Virginia Wing travel should be undertaken to execute or improve Civil Air Patrol (CAP) programs and services. The Wing will pay for member travel expenses incurred in pursuit of CAP goals, missions and objectives when authorized by the Wing, or when requested or required by National Headquarters. Members are expected to observe and comply with CAP regulations, policies and procedures where appropriate and imposed, when requesting travel and reporting expenses related to travel.

24.1. Guidelines: Members of the Wing who are eligible to receive reimbursement for their travel with all applicable CAP regulations and this Wing supplement. Out-of-Wing travel normally requires advance approval from the Wing Commander or designee. Members seeking approval and ultimate reimbursement will request advance approval using the Wing's **Travel Authorization** form. Upon completion of travel, members will prepare and submit documentation of all travel related expenses, including all receipts, using the Wing's **Travel Voucher** within 30 days of travel completion.

24.1.1. Members should be forward thinking in looking for the best return on investment when planning and booking travel. This procedure is intended to provide guidelines for members to ensure effective use of time and to minimize expenses. While this procedure strives to be comprehensive, it is impossible to anticipate

24.1.2. every situation encountered by a traveling member. Members are to be aware of the requirement of Wing staff to review reimbursement claims and must, therefore, maintain sufficient records to validate expenses incurred.

24.1.3. Because of the time and expense involved, travel will be undertaken only when personal contact is necessary to conduct the required mission or purpose and when no other form of remote communication can be utilized. Should travel be necessary, it is the member's responsibility to keep the costs associated with the trip to a reasonable minimum.

24.1.4. Airline, hotel and rental car reservations will be made using the lowest economy rate available. Lodging rates for Command Council meetings and Wing/Region conferences will be reimbursed at the conference or host hotel/group rate.

24.1.5. With advance Wing Commander's approval, Wing Command Staff, Director of Emergency Services, Director of Operations, Director of Communications and Inspector General are authorized, without advance Finance Committee approval, to incur in-state and out-of-state travel expenses for necessary and recurring meetings and events including, but not limited to, squadron meetings and events, governmental meetings and events, CAP, wing, region and national conferences/training/exercises, maintenance/repair of communications assets and unit inspections. Compliance with the travel request approval requirements of this supplement is mandatory in the absence of exigent short-notice circumstances.

24.2. Reimbursement of Member Expenses: To be reimbursed, member costs for travel, fuel, etc. must be reasonable and in accordance with CAP regulations and Wing policies. The general criteria for a reimbursable expense are the reasonableness of the claimed expense and whether the expense was incurred for a legitimate CAP-related business purpose.

24.2.1. Acceptable expenses include, but are not limited to, lodging, air transportation, vehicle fuel, taxi/TNC fare or car rentals, parking, tolls, hotel basic Wi-Fi, and purpose-related telephone calls.

24.3. Travel Authorization & Travel Voucher Forms: The Wing **Travel Authorization** form, which can be downloaded from the West Virginia Wing website, must be used to request advance approval of travel for which a member will be seeking reimbursement. The **Travel Authorization** form must be submitted at least two weeks before the planned travel is to begin, or immediately upon learning of the travel need in the event of exigent short-notice of the travel need. Members will not be reimbursed for travel-related expenses without an approved **Travel Authorization** in the absence of verified, exigent circumstances.

24.3.1. The Wing Travel Voucher form, which can be downloaded from the West Virginia Wing website, must be submitted within 30 days after completion of the travel. Only reasonable Wing-related expenses will be reimbursed. All required receipts for reimbursable expenses shall be attached to the Travel Voucher. The expenses claimed will not be reimbursed until the Travel Voucher is reviewed and approved by the Wing Commander, Vice Commander, Chief of Staff or Wing Administrator.

24.4. The Wing Finance Committee will approve travel advances on a case-by-case basis. The requesting member must submit a Travel Authorization to the Wing Finance Committee detailing the estimated costs of the CAP-related travel. The Finance Committee will determine whether to authorize the travel advance and the amount of the travel advance. Traveling members receiving travel advances will be required to repay to the Wing any unused funds in excess of actual expenses incurred. If the traveling member fails to submit the requisite Travel Voucher within 30 days of travel completion, the member will be responsible for reimbursing the entire amount of the advance to the Wing.

24.5 Air Travel: In the event a CAP aircraft cannot be used for travel and air travel is required, members may utilize airline travel booked at the economy rate. First Class and/or Business Class airline travel may not be booked and will not be reimbursed. In the event the member's itinerary changes prior to departure and a change fee is charged, the Wing will reimburse the change fee only with approval of the Wing Finance Committee.

24.5.1. Flights should be booked as far in advance as possible in order to obtain the benefit of lower advance airfare purchase prices. Members shall accept the lowest fare 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 and the number of stops. Members will utilize low-cost, online booking options such as Expedia, Travelocity, Kayak, Orbitz, etc., and comparison shop in order to obtain the lowest, reasonably-priced economy class fare. Travel agent fees will not be reimbursed. Members are also encouraged to economize on airport parking where practicable. Cost saving measures should include parking in longer-term lots for trips or parking at Wing Headquarters when departing from and returning to Charleston. All parking expenditures will be itemized on the Wing Travel Voucher and receipts must be attached.

24.5.2. Unused non-refundable tickets are to be applied to future tickets. Members are reminded of their responsibility to timely reschedule the use of cancelled non-refundable tickets so the value of the airfare (less any change fees) will not be lost.

24.5.3. Only in very rare, exigent circumstances, private aircraft expenses may be reimbursed if the pilot has the Wing Commander's approval along with a copy of an appropriate, current pilot certificate, flight review and proof of insurance. Reimbursement may be made for the cost of fuel only, to and from the same destination.

24.6. Ground Transportation: Members are encouraged to rely on taxis, TNCs, metro/subways, hotel courtesy vans, or CAP corporate vehicles for transportation during CAP-related travel. If a rental car is required, members will select the lowest cost rental vehicles that meet purpose requirements. Members should retain and submit rental car and fuel receipts. Luxury size sedans or SUVs are not permissible without prior approval of the Finance Committee. However, it is acceptable to receive free upgrades from car rental agencies when offered.

24.6.1. The Wing may reimburse fuel for members who use a personal vehicle (POV) for travel. Tolls and parking charges may also be reimbursed for both POVs and rental vehicles. Members are responsible for all other expenses incurred while operating POVs and rental vehicles, including moving traffic violations, parking tickets and other expenses.

24.6.2. The Wing will not pay for any physical damage or other loss to POVs, rental vehicles or their contents, nor for any amount which may be deductible from the member's physical damage/collision insurance coverage. Members are encouraged to consider the types and amounts of coverage available from their applicable personal auto insurance, and to select and pay for offered collision damage waivers and/or additional liability insurance where appropriate. The cost of any such insurance, waivers or coverage options will not be reimbursed.

24.7. Meals: Expenses for meals or entertainment must have a legitimate, CAP-related business purpose and must include one or more persons in addition to the traveler. Costs should be reasonable and customary for the location. Itemized receipts are required. Tips for business meeting meals or entertainment are reimbursable up to 20% of meal cost. Regardless of the payment method used, alcoholic beverages associated with a meal or entertainment expense will not be charged or reimbursed.

24.7.1. Personal meals are individual, everyday meals consumed during business travel. A maximum of three

personal meals per day may be reimbursed, but only up to the federal government (GSA) per diem rate.

24.7.2. Members do not qualify for personal meal reimbursement during same-day travel, i.e., where there is no overnight stay away from home. 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.

24.8. Miscellaneous: Reasonable charges for telephone, fax and Internet access charges for CAP-related purposes will be reimbursed. Separate receipts for these charges must be attached to the **Travel Voucher** unless they are included as part of a hotel bill or other similar receipt. Only basic Internet access charges are authorized and will be reimbursed. Additional or premium access charges will not be reimbursed.

24.8.1. Personal laundry and/or dry cleaning of clothing will not be reimbursed.

24.8.2. Reasonable tips for baggage handling, valet parking (only if required to accommodate oversized CAP vehicles or for security/safety purposes), etc. may be reimbursed.

24.8.3. Reasonable charges for registration fees may be reimbursed.

24.8.4. No expenses related to alcoholic beverages will be reimbursed.

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Commander

Attachment 1 - COMPLIANCE ELEMENTS

There are no additional compliance elements for this supplement.