



SD WING SUPPLEMENT 1  
**CAP REGULATION 173-1**

18 DECEMBER 2020  
APPROVED/K.BAKER/CAP/FM  
Finance

**FINANCIAL PROCEDURES AND ACCOUNTING**

CAP Regulation 173-1, dated 15 November 2012, is supplemented as follows:

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

**Paragraph 6.m. Advance Funds Requests Added.** Use SDWF 173-1, Deposit/Reimbursement Form, for advance requests. Email the completed form to the Wing Administrator (WA) who will get the request approved through DocuSign by the Wing Commander or Finance Committee, if needed.

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

**Paragraph 6.n. (1) Added. SDWF 173 – 1 – Deposit/Reimbursement Form, dated 4 Jun 20.** Used by wing and units below wing level to submit deposit advices and reimbursement requests. Units below wing level may be asked to approve expenditures electronically using DocuSign.

**Paragraph 6.n. (2) Added. SDWF 173-4 – Fundraising Form, dated 4 Jun 20.** Used by units below wing level to request wing commander's approval for a proposed unit's fundraising activity and report the results of the unit's fundraising activity for both interim and final reports.

**Paragraph 9.d. Added. Financial Procedures Applicable to all Personnel using Wing Assets.**

**Paragraph 9.d. (1) Added. General Receipt Information Requirements.** The following information must be on all receipts: (1) Name of business from where the purchase occurred; (2) Cost per gallon [fuel purchases]; (3) Total gallons [fuel purchases]; (4) Total cost; (5) Date/time of purchase; (6) Vehicle Identification; (7) Mission and sortie number; and, (8) member's printed name. Missing information will be annotated on the receipt.

**Paragraph 9.d. (2) Added. Aircraft Fuel Expenses.**

**Paragraph 9.d. (2) (a) Added. Air Force Assigned Missions (AFAM).** Use the **EFS MasterCard** in the aircraft binder. The PIN number is the first 4 digits of the tail number. If there are not 4 digits use a "0" for the last digit. The aircraft tail number on the card should match the tail number of the aircraft that the card is in. If a zip code is requested use 36112. This card is 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"

2. Middle digit (x) in mission name 20-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 9.d. (2) (b) Added. Non-AFAM Funded Missions** (i.e., Animal tracking, pilot proficiency 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 possible.

**Paragraph 9. d. (3) Added. Corporate Vehicle Fueling and Maintenance.**

**Paragraph 9. d. (3) (a) Added.** For AFAM funded missions use the **EFS MasterCard** in the vehicle binder. The PIN number is the first 4 digits of the vehicle number. If asked for the odometer, use your CAP ID, not the odometer. If a zip code is requested use 36112. This card is for fuel, oil and approved maintenance only (oil changes, wipers, vehicle mx 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 9.d. (3) (b) Added. Non-AFAM Funded Missions** (i.e., Wing or squadron funded activity). Use the WEX cards which are the vehicle binder. **Do not:** (1) check the “NHQ credit card paid” box in WMIRS; (2) use the WEX Card to fuel any vehicles other than the one that it belongs to; and (3) give out your WEX code to other CAP members [you will be held accountable for any charges made by another member]. The SDWF 173B, WEX Application, will be used to obtain a WEX PIN code; the application will be submitted to the Wing Transportation Officer and “cc” the WA. A WMIRS mission will be created anytime a CAP vehicle is fueled; in addition, on the “Debrief” form state who will pay for the fuel, i.e., Wing or Squadron, in the “Remarks” section.

**Paragraph 17.a. Added. Deposits.** SDWF 173-1, Deposit/Reimbursement Form. Part 1 of this form will be used for all deposits. A copy of all checks and the deposit slip will be attached to the SDWF 173. Units who fail 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 will be submitted, via mail, scan, or e-mail, 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 will be used for all check requests to pay invoices and reimbursements of non-AFAM [For AFAM funded missions use a CAPF 108]. Only itemized receipts and invoices will be attached to the SDWF 173-1.

**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. Travel will be reimbursed when prior authorization has been given by the Wing Commander. Members are expected to observe CAP regulations, policies, and procedures when traveling on CAP business; in addition, members are official representatives of Civil Air Patrol and the SD Wing; it is expected that their public behavior will, at all times, project an image that is a credit to the organization.

**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 of the wing commander (via e-mail is acceptable). Acceptable expenses include, but are not limited to, lodging, air transportation, vehicle fuel, taxi fare or car rentals, and purpose-related telephone calls.

**Paragraph 24.c. Added. Travel Reimbursement.** SDWF 173-1, Deposit/Reimbursement Form, is to be

used to document travel and obtain reimbursement. The SDWF 173 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 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. Air Travel Requirements.**

**Paragraph 24.e. (1) Added.** When air travel is required, airline reservations will 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 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 will reimburse 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. A member will need to obtain three price quotes using a travel service such as Orbitz or Travelocity. Reimbursement will be for the lowest of the three quotes without regard to whether that fare is selected for travel. The member will pay the fare difference.

**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 will be reimbursed. The member will be 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 will select the lowest cost rental vehicles that meet mission's requirement. Members shall 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 the required documents are uploaded in WMIRS, the wing may reimburse fuel for members who use a personal vehicle for travel. 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 will not compensate the member using his/her own vehicle for any physical automobile damage incurred during the trip. Nor will vehicle maintenance, servicing, washing or repairs be paid.

**Paragraph 24.g. Added. Lodging.**

**Paragraph 24.g. (1) Added.** Except as provided for in CAPR 173-3 all lodging must be approved prior to the event by the wing commander in writing.

**Paragraph 24.h. Added. Miscellaneous Travel Expenses:**

**Paragraph 24.h. (1) Added.** Reasonable charges for communications made for wing-related purposes will be 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 will not be 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 Finance Committee.

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

**Paragraph 26. Added. Fundraising.**

**Paragraph 26. a. Added.** All fundraising and grant activities must comply with CAPR 173-4.

**Paragraph 26. b. Added.** The WA must be informed, in writing (email is acceptable), of all grant requests so the wing can ensure it is following NHQ fundraising guidelines and proper tax information is sent to the donor.

**Paragraph 26.c. Added.** Units below wing level must submit SDWF 173-4, Fundraising Form, Part A, to the WA at least two weeks prior to the requested fundraising activity. The WA will obtain the approval signature and return a copy of the approval to the unit requestor. The activity will not proceed until the requesting unit receives written approval.

**Paragraph 26. d. Added.** Within 15 days after the fundraising activity, the units below wing level must submit SDWF 173-4, Fundraising Form, Part B, to the WA. If the fundraising activity has multiple events, an interim report will be submitted. This can be scanned and e-mailed.

NICHOLAS GENGLER, Colonel, CAP  
Commander

**Attachment 1 – COMPLIANCE ELEMENTS**

Checklist and Tab	Compliance Question	How to Verify Compliance	Discrepancy Write-up
<p><b>SUI D3</b></p>	<p>01 Are Consolidated Finance Authorizations (CAPF 172) and Procedures IAW CAP regulation? Verification - Both must be yes for current FY. a) A unit CAPF 172 must be reissued annually (1 October) and at each change of command.  b) The unit CAPF 172 will be approved by the Finance Committee. The unit CAPF 172 must be signed by the Finance Committee members at the bottom of the form.</p>	<p>a &amp; b) Review CAPF 172s.</p>	<p>a) (Discrepancy): [xx] (D3 Question 1) Unit Consolidated Finance Authorizations (CAPF 172) were not current IAW CAPR 173-1 para 6g.  b) (Discrepancy): [xx] (D3 Question 1) Unit Consolidated Finance Authorizations (CAPF 172) were not complete IAW CAPR 173-1 para 6g.</p>
	<p>02 Are all financial transactions completed IAW CAP regulation?  a) All expenditures must be approved in writing by a designee listed on the CAPF 172. If the unit expenditure is over \$500, two authorized unit signatures are required.  b) Expenditures, journal entries and deposits must have supporting documentation identifying the transaction.</p>	<p>a) Inspector will review the approval for a sample of wing and unit expenditures.  b) Inspector will review the supporting documentation for a sample of unit expenditures, journal entries, and deposits.</p>	<p>a) (Discrepancy): [xx] (D3 Question 2) Unit financial transactions were not properly approved IAW CAPR 173-1 paras 6i, 9b(5), para (11), 9c(4), 18.  b) (Discrepancy): [xx] (D3 Question 2) Unit financial transactions were not properly supported with appropriate documentation IAW CAPR 173-1 paras 6i, 6j, 20c, 24, 25.</p>
	<p>03 Does the Finance Committee meet IAW CAP regulation?  a) The Finance Committee must meet at least once per quarter.  b) A written record of these minutes must be saved.</p>	<p>a &amp; b) Review Finance Committee meeting minutes.</p>	<p>a) (Discrepancy): [xx] (D3 Question 3) Unit Finance Committee did not have a meeting at least once per quarter IAW CAPR 173-1 para 9c(8).  b) (Discrepancy): [xx] (D3 Question 3) Minutes for a Finance Committee meeting were not recorded IAW CAPR 173-1 para 9c(8).</p>
	<p>04 Does the unit complete its budget IAW CAP regulation? Verification - 100% for current FY. All budgets must be balanced, meaning income equals expenses.</p>	<p>Review budget for the current fiscal year to see if they are balanced.</p>	<p>(Discrepancy): [xx] (D3 Question 4) Unit does not have a budget which is balanced IAW CAPR 173- 1 para 9c(9).</p>
	<p>05 Has the unit appointed all necessary members of the Finance Committee IAW CAP regulation? Verification - 100%.  a) The Unit Commander must appoint a finance committee in writing within 30 days of assuming command.  b) The Unit Commander must appoint a finance committee in writing within 30 days of assuming command. The committee will be composed of the unit commander as the chairperson, the Finance Officer, and at least one other senior member.</p>	<p>a) Review eServices' Duty Assignment report.  b) Request documentation of Finance Committee appointment and review for accuracy.</p>	<p>a) (Discrepancy): [xx] (D3 Question 5) Unit does not have a Finance Officer appointed IAW CAPR 173-1 para 9c.  b) (Discrepancy): [xx] (D3 Question 5) Unit does not have a Finance Committee appointed IAW CAPR 173-1 para 9c.</p>