



INDIANA WING SUPPLEMENT 1
CAP REGULATION 173-1

APPROVED/L.CAMPBELL/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

CAP Regulation 173-1, dated 15 November 2012, including ICL 17-02, dated 15 March 2017, is supplemented as follows:

3. This supplement incorporates all prior supplemented policies and financial management procedures into a single document to provide a more organized and user-friendly publication for its users. Furthermore, in addition to the supplemented paragraphs below, the following attachments are included to prescribe financial management procedures for their respective policy area. These attachments are added and formatted in accordance with the publications re-engineering process to enable a more efficient transition when the parent regulation is republished and improve readability.

3a. Attachment 2 – Indiana Wing Travel Policy. Added. Establishes the wing travel policy and associated financial management procedures as required by CAPR 173-1, paragraph 24, *Travel*.

3b. Attachment 3 – Wing Banker Program Management. Added. Establishes the financial management procedures used to administer and execute the wing banker program.

3c. Attachment 4 – National Headquarters Provided Credit Card Program. Added. Establishes financial management procedures for Indiana Wing administration of National Headquarters provided credit cards.

3d. Attachment 5 – Indiana Wing SuperFleet Card Program. Added. Establishes financial management procedures for use and administration of the SuperFleet card program.

3e. Attachment 6 – Indiana Wing Corporate Visa Card Program. Added. Establishes financial management procedures for use and administration of the Wing's Visa credit card program.

3f. Attachment 7 – Hot Air Balloon Operations Financial Management Procedures. Added. Establishes the financial management procedures unique to the balloon program to ensure proper accounting of all money associated with the Wing's Balloon Program.

7c. INWG/FM may delegate any responsibilities in this supplement, and as authorized by CAPR 173-1 and the National Headquarters Wing Procedures for Wing Administrator "May Do and May Not Do" list, to the Wing Administrator (INWG/WA) with concurrence of the INWG/CC. INWG/FM and INWG/WA will both be members of a shared mailbox (fm@inwg.cap.gov) from which to manage the wing's finance duties and workflow. Division of duties internal to the wing finance

officer will be recorded in writing and maintained on in the FM directory in WingDrive (SharePoint) by INWG/FM.

18. Members seeking reimbursement for authorized expenses from the wing headquarters will complete an INWG Form 100-RR, *Reimbursement Request*, and submit the form and associated receipts to fm@inwg.cap.gov. INWG/FM will pay invoices either by ACH, credit card, or through the Chase BillPay service. INWG/FM will maintain a list of vendor contact information as necessary to pay bills incurred by the wing. This list will include the vendor name, phone number, website, and account credentials.

20e. Wing Credit Card Programs. Added. Indiana Wing utilizes three credit card programs. Financial management procedures have been established for each card program to avoid confusion and ensure clear administration of each of these distinct programs. If any card, regardless of program/issuer, is found to be lost or stolen, INWG/FM will be notified immediately (fm@inwg.cap.gov) and the member's commander will be notified by phone immediately. Commanders will ensure immediate notification to INWG/FM, or INWG/CC in the absence of INWG/FM, is made. For additional information on using these cards, login to the Indiana Wing intranet (SharePoint) (<https://inwg.sharepoint.com/sites/fm>). The wing credit card programs are:

20e(1). National Headquarters Provided Credit Card Program. Added. This is the credit card program provided by and ultimately managed by national headquarters. The procedures for its use are established in Attachment 4, *National Headquarters Provided Credit Card Program*. The procedures for this card are generically written to accommodate changes in card programs without a change in administrative and use procedures locally where possible. This card is used to pay for Air Force Assigned Mission expenses and other expenses as authorized by National Headquarters and this supplement.

20e(2). Indiana Wing SuperFleet Card Program. Added. The SuperFleet Card Program provides each Corporate Owned Vehicle (COV) a designated card for the purchase of fuel and certain maintenance actions when authorized and funded by INWG. The financial management procedures for this program are established in Attachment 5, *Indiana Wing SuperFleet Card Program*.

20e(3). Indiana Wing Corporate Visa Card Program. Added. INWG maintains a corporate Visa account for use by authorized staff members. Cards may be issued to staff members in accordance with CAPR 173-1, *Financial Procedures and Accounting*, and Attachment 6, *Indiana Wing Corporate Visa Card Program*.

24. Travel. INWG establishes financial management procedures prescribing travel policy in Attachment 2, *Indiana Wing Travel Policy*.

33. State of Indiana Sales Tax Exemption. Added. Indiana Wing has been assigned a tax exemption number as a non-profit entity and is available for use by Indiana Wing and subordinate units. The tax exempt number is 0003517403.

33a. Authorized Uses. Added. Use of the state sales tax exemption is only authorized when payment is made directly by Civil Air Patrol to the vendor. Members paying for a service via their own payment method with subsequent reimbursement are not authorized use of this tax exemption. Social activities are not exempted from sales tax. Attempted use for personal or private uses is prohibited and grounds for termination. For additional information reference the Indiana Department of Revenue, Information Bulletin #10, Sales Tax.

33b. State Sales Tax Exemption Certificate. Added. The Indiana Department of Revenue Form ST-105, General Sales Tax Exemption Certificate, may be necessary. When an exempted purchase is to be made, contact fm@inwg.cap.gov for guidance in ensuring the required prerequisite steps are completed correctly.

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Commander

Attachment 1
COMPLIANCE ELEMENTS

No compliance elements are established by this supplement.

Attachment 2 INDIANA WING TRAVEL POLICY

A2.1. Overview. This attachment prescribes financial management policy applicable to any member using Indiana Wing (INWG) funds for authorized travel as approved by this supplement, the Indiana Wing Finance Committee, or the Indiana Wing Commander (INWG/CC). Members will exercise good judgement when planning travel to ensure they are being good stewards of the limited travel funds available. If an organization other than INWG is the funding source for authorized travel that organization's travel policy will be used. This policy applies to all subordinate units of INWG where CAP funds are used for travel.

A2.2. Travel Budgets. The Indiana Wing Annual Budget may include funding to cover planned or unplanned travel expenses. Directors and higher headquarters staff personnel may request funding for travel for the performance of duties associated with their directorate or staff function. The Indiana Wing Finance Committee may further allocate funds for member travel expenses. Activity Directors and Project Officers may designate funds for travel when building the activity budget. Use of those funds are subject to the requirements of this policy.

A2.3. Authorized Uses of Travel Funds. The following list establishes authorized uses of budgeted travel funds. Before travel, an INWG Form 100-TA, *Travel Authorization*, must be completed and receive approval for the travel expense(s) to be covered. Listing of covered expenses in this section does not guarantee coverage of the expense until approved on a travel authorization.

A2.3.1. Fuel may be covered for travel to and from meetings, conferences, or other activities, where attendance is expected or required as a member of the wing staff and the roundtrip travel (driving) distance exceeds 100 miles. Fuel expenses may also be covered when approved by a finance committee or other approving officer with authority to approve the expense amount.

A2.3.2. Lodging may be covered when travel by surface and/or air transportation time to an activity plus time required for official duties at the activity cannot be accomplished within the duty day limitations required by CAPR 60-3, CAPR 70-1, other directive publication, or a subsequent and/or replacement version of these publications. Lodging expenses may also be covered anytime commercial air travel is required for completion of the trip. When lodging is covered, the covered amount will not exceed the current General Services Administration (GSA) Lodging table allowance (<https://www.gsa.gov/travel/plan-book/per-diem-rates>). If the event being attended has an arranged or designated hotel for event participants that hotel and the activity advertised special rate, if arranged, will be covered.

A2.3.3. Rental car, taxi, public transportation, or ride share (i.e. Uber, Lyft, etc.) service expenses may be covered when a corporate owned vehicle (COV) is not available for use and surface transportation is required. If a rental car will be used, at least two different rental companies will be evaluated. Only standard or smaller vehicles will be rented unless larger vehicles are available at an equal or lessor rate, or, are the only available vehicle.

A2.3.4. Commercial air travel may be covered when necessary to attend official Civil Air Patrol functions outside of the Great Lakes Region. When purchasing tickets, members will only purchase economy tickets (Y fare or lessor product). Members will evaluate at least three air carriers for possible itineraries that meet the departure/arrival timing requirements for the trip and select the lessor of these options. Fees for one checked bag and one carry one bag where applicable may be covered and will be included in the total itinerary cost.

A2.3.5. Parking fees may be covered when incurred in conjunction with authorized commercial air travel only. The economy parking option, or off-site alternatives when less, may be covered.

A2.3.6. Meals & Incidentals (M&IE) may be reimbursed up to the M&IE total as reported on the GSA Meals & Incidentals Breakdown table allowance (<https://www.gsa.gov/travel/plan-book/per-diem-rates>). M&IE may only be authorized when in conjunction with trips exceeding 48 hours of time away from home or on trips where commercial air travel has been authorized.

A2.3.7. Expenses other than those listed in this section may be authorized in advance by the finance committee and concurrence of the INWG/CC.

A2.4. Requesting Funded Travel. Members requesting funded travel will complete an INWG Form 100-TA, *Travel Authorization*. Travel authorizations should be submitted as soon as the need for travel is confirmed, up to six months in advance of the planned travel, and no later than 45 days prior to the planned travel. The INWG Form 100-TA will be submitted to fm@inwg.cap.gov or via the online travel authorization form when available.

A2.4.1. Travel Advance. Travel advances are requested, if necessary, when completing the INWG Form 100-TA, *Travel Authorization*. When making the request, a detailed cost estimate will be included. Following travel, any funds in excess of the actual expenses incurred, as shown on the submitted receipts, will be repaid to Indiana Wing. Once the INWG Form 100-TV, *Travel Voucher*, is processed the excess amount will be invoiced to the member for payment. Additional restrictions to advances are applicable and found in CAPR 173-1, *Financial Procedures and Accounting*, paragraph 6m.

A2.4.2. Non-Refundable and Non-Transferable Bookings. When non-refundable and/or non-transferable bookings will be made, the requesting member will include the cost of a refundable and/or transferable booking option for comparison if such an option exists for the booking type.

A2.5. Travel Approval Process. INWG/FM will receive all requests for travel. The following process serves as the chronological sequence of travel processing.

A2.5.1. The member requesting travel will complete an INWG Form 100-TA, *Travel Authorization*, and submit to the initial approving officer:

A2.5.1.1. Funded by Directorate Travel Budget. When travel is funded by a directorate's designated travel budget, Directors will receive and review the member's request. Directors authorizing use of their directorate travel funds will endorse the INWGF 100-TA and route to fm@inwg.cap.gov.

A2.5.1.2. Funded by General Wing Travel Budget. When travel requests for use of the General Wing Travel Budget are made, the member will submit the INWGF 100-TA to fm@inwg.cap.gov.

A2.5.1.3. Funded by a Wing Activity or Project. When an activity budget will cover the expense of a member's travel, the member will submit an INWGF 100-TA to the activity director or project officer. The activity director or project officer will review the request and forward to fm@inwg.cap.gov if approving the travel authorization.

A2.5.1.4. Funded by Subordinate Unit Budgets. Subordinate INWG units funding member travel will have the member receiving funded travel complete an INWGF 100-TA. The INWGF 100-TA will be reviewed and approved (or denied) by the unit finance committee following internal unit financial procedures.

A2.5.2. When a travel authorization is received by INWG/FM the request will be reviewed for accuracy, completion, and to determine if travel funds are available from the identified travel funding source. The total trip cost value determines the approval authority. Final authorization will be made as follows:

A2.5.2.1. For directorate-funded requests with Director approval, the travel authorization will be approved up to the amount available in the Directorate's travel budget.

A2.5.2.2. For General Wing Travel Budget requests less than \$1,500, the travel authorization will be submitted to the Indiana Wing Chief of Staff – Support (INWG/CSS) who will in turn approve or reject the request.

A2.5.2.3. For General Wing Travel Budget requests of \$1,500 or more, the travel authorization will be submitted to the Finance Committee for approval.

A2.5.2.4. For travel requests less than \$1,500 by the Wing Commander, Vice Commander, Chief of Staff – Missions, and Chief of Staff – Support, INWG/FM and one of the officers of this paragraph will approve. For requests of \$1,500, the INWGF 100-TA will be submitted to the finance committee for approval.

A2.6. Post Travel Reporting. The travel voucher will be submitted, in accordance with paragraphs A2.6.1 or A2.6.2 as applicable, within 14 calendar days after the travel is completed except for travel where an advance was paid. For travel where a travel advance was paid, the travel voucher must be submitted within 10 days of the completion of the activity. Submissions will include all receipts for all approved, covered expenses. Expenses not approved in the travel authorization will not be reimbursed.

A2.6.1. Wing Budget or Activity Funded Travel Reporting. After any authorized travel an INWG Form 100-TV, *Travel Voucher*, will be submitted to fm@inwg.cap.gov or via the online INWGF 100-TV when available.

A2.6.2. Subordinate Unit Post Travel Reporting. Members will complete the INWGF 100-TV and submit to their unit's finance officer. The unit finance officer will submit an INWGF 100-PR to

INWG/FM for payment to the member. INWG/FM is the “banker” in this process and does not require a copy of the INWGF 100-TV.

Attachment 3

WING BANKER PROGRAM MANAGEMENT

A3.1. Overview. For annual audit and overall financial transparency, Civil Air Patrol has implemented the Wing Banker Program. Under Wing Banker, subordinate units under INWG do not maintain bank accounts. Instead, most of the traditional banking functions are performed through INWG/FM as the unit's banker. This policy provides guidance on the implementation of the Wing Banker Program for Indiana Wing and subordinate units. Detailed explanatory guidance on the complete program and individual responsibilities is provided on the national finance website: <https://www.gocivilairpatrol.com/members/cap-national-hq/financial-management/wing-administrator-tool-box/finance-guide>.

A3.2. Deposits. Units may either deposit funds directly into the wing maintained consolidated account or mail the checks to wing headquarters for deposit on their behalf. Cash may not be sent for deposit. Cash must be converted to a money order before being sent to wing. All funds collected for any activity must be deposited in full. Deposit information must be submitted to wing within seven days of deposit. The deposit advice will collect the specific chart of accounts number or general information for INWG/FM to properly account for the deposit in the unit account. Checks and money orders must be made payable to "Civil Air Patrol – GLR-IN-xxx" (xxx = Unit Charter Number).

A3.2.1. Unit Made Deposits. When a unit deposits money into the wing maintained account, the unit will submit a copy of the deposit slip and an INWG Form 100-DA, *Deposit Advice*, to INWG/FM at fm@inwg.cap.gov.

A3.2.2. Wing Made Deposits on Behalf of the Unit. Units may submit checks and money orders to the wing headquarters for deposit on their behalf. An INWG Form 100-DA must be included with the checks to be deposited.

A3.2.3. Unclaimed Deposits. INWG/FM will provide three unclaimed deposit notices each fiscal year. Any unclaimed deposits will be allocated equally among all INWG units. The notice will include the date of deposit and deposit amount.

A3.2.4. Multiple Units and Single Deposits. An individual deposit may not be split between two or more units. A single unit must assume responsibility for depositing any funds for a multiple unit activity or each unit must collect and deposit money individually. When a unit deposits the funds on behalf of all participating organizations that unit will submit the deposit in accordance with this paragraph A3.2.1 or A3.2.2. Following the deposit, the unit that made the deposit will also submit an INWG Form 100-PR, *Payment Request*, to fm@inwg.cap.gov directing INWG/FM to transfer the appropriate amount of money to the appropriate unit(s).

A3.3. Payments & Reimbursements. Payments are made by INWG/FM as directed by the unit. Units will complete an INWG Form 100-PR, *Payment Request*, any time money from unit funds needs to be paid to an individual (reimbursement) or vendor.

A3.3.1. Expense Approval Thresholds. Individual bills over \$500 require at least two approvals from the finance committee. A single INWGF 100-PR may include combined payment of over \$500 without two approvals as long as each individual payment amount is under \$500.

A3.3.2. Payment Request. To request an individual, another unit, or vendor be paid (or reimbursed), a completed INWGF 100-PR along with the receipt or invoice being reimbursed or paid will be sent to INWG/FM at fm@inwg.cap.gov. INWG/FM will issue payment via check as directed on the INWGF 100-PR. Requests for payment or reimbursement must be submitted within 60 days of incurring the expense or receipt of the invoice. Requests past 60 days will not be honored. Payment requests for invoices do not require a requestor signature on the WINGF 100-PR, only the required signatures from the appropriate approval authority.

A3.3.3. Recurring Expenses. CAPF 172, *Consolidated Finance Authorizations*, will be completed to authorize recurring expenses. A signed and scanned copy of this form must be submitted to fm@inwg.cap.gov. INWG/FM may facilitate signing through DocuSign at their discretion. Units will designate the wing address as the address of record with the account. Additionally, units will include the unit charter number in the address to ensure proper accounting by INWG/FM. The current wing address is always available on the wing intranet finance page. An example address format is provided below:

*Indiana Wing Civil Air Patrol
GLR-IN-XXX
PO Box 421102
Indianapolis IN 46242-1102*

Attachment 4
NATIONAL HEADQUARTERS PROVIDED CREDIT CARD PROGRAM

A4.1. Overview. National Headquarters (NHQ) provides each corporate aircraft and vehicle a credit card. These cards are provided to help members avoid out of pocket expenses when conducting operations on reimbursable AFAM or NHQ missions.

A4.2. Card Usage. The member using the card for an authorized purchase must review the purchase for accuracy and ensure that the amount being charged is the correct amount. Commanders will ensure their members are trained on the requirements of this policy.

A4.2.1. Aircraft Cards. The aircraft card is the primary means of purchasing fuel on all NHQ and AFAM reimbursed missions. This card is only to be used for NHQ and AFAM reimbursable missions and is kept in the aircraft. These cards are tail number specific and must only be used with the assigned aircraft.

A4.2.2. Vehicle Cards. The vehicle card is used to pay for all vehicle maintenance purchases as well as fuel purchases on NHQ or AFAM reimbursable missions. These cards are vehicle number specific and must only be used with the assigned vehicle. The card will remain in the vehicle. All maintenance actions must be coordinated and approved in advance through INWG/LGT before any maintenance is performed or charged.

A4.2.3. Unauthorized Use. Anytime a member becomes aware that an unauthorized charge was made on the card they will notify their commander and INWG/FM at fm@inwg.cap.gov. INWG/FM will coordinate with the member and/or unit to solve the discrepancy. INWG/FM will notify units when unauthorized use is discovered. Funds may be draft back from the unit's funds to the wing to cover any unauthorized expense.

A4.3. Post Use Requirements. All fuel and oil receipts will be uploaded to the WMIRS sortie and completed within 72 hours. When entering the sortie total cost on the debrief sortie page ensure the "NHQ Credit Card" paid check box is checked. For aircraft fuel and oil receipts, the pilot will complete the INWG Form 100-FR, *Aircraft Fuel Receipt*, and upload the INWGF 100-FR with the receipt to the WMIRS sortie page receipt upload. For vehicle maintenance expenses, the receipt will be submitted to INWG/FM (fm@inwg.cap.gov). INWG/FM will provide a copy of all maintenance invoices to INWG/LGT for their record keeping.

Attachment 5
INDIANA WING SUPERFLEET CARD PROGRAM

A5.1. Overview. The SuperFleet Card Program is managed by INWG and provides a credit card for expenses associated with corporate vehicle use that are not covered by the National Headquarters credit card program (reference Attachment 4 of this supplement).

A5.2. Member Authorization for Card Use. Use of the SuperFleet cards requires that each member using the card be approved prior to its use. Any senior member with a corporate driver's license may apply for a SuperFleet Driver ID number. Application is made via the INWG Form 100-SF, *SuperFleet Driver ID Application* (INWGF 100-SF).

A5.2.1. INWG 100-SF Submission. Members with a corporate driver license will complete the INWGF 100-SF and submit to their unit commander. Unit commanders will sign the form and forward to fm@inwg.cap.gov. The INWGF 100-SF requires signatures on the form and the scanned, signed form, submitted to INWG/FM.

A5.2.2. INWG/FM will process all received requests and notify the unit commander and applicant upon approval of their application by providing a form letter with a summary of procedures and responsibilities.

A5.3. Authorized SuperFleet Card Uses. The driver using the SuperFleet card is responsible for all charges made using the SuperFleet card and their Driver ID. Use is for official CAP activities where expenses have been approved in advance by the funding unit. Only the fuel cost for the approved activity may be charged to the SuperFleet card. It is the user's responsibility to obtain and maintain written or electronic (email) documentation from the commander or activity director with authority to approve the fuel expense. The SuperFleet card will not be used on any funded Air Force Assigned Mission or National Headquarters reimbursed mission. INWG/LGT may authorize certain maintenance expenses when coordinated and approved in advance. Commanders must exercise good judgement and discretion when authorizing members SuperFleet card privileges as any unauthorized use of the card will be drafted from the unit's funds to cover the charge.

A5.4. Participating Locations. The SuperFleet card should only be used at participating locations. At the time of publication of this supplement this includes Speedway and Marathon stations. While the card may work at other vendors, additional charges may be imposed by its use. In the event of additional charges resulting in using the card at nonparticipating vendors the user or funding unit will be assessed the fee at the discretion of the member's commander.

A5.5. Post Use Reporting Requirements. Receipts will be sent to fm@inwg.cap.gov within 72 hours of use. Failure to provide a receipt within 72 hours may result in suspension of the user's SuperFleet use authorization. The submission to INWG/FM will include: legible copy of receipt that includes vendor, purchase description, quantity, cost, and total. Additionally, the host or funding unit charter number must be included.

A5.6. Billing. INWG/FM will provide an invoice to each unit with fuel charged at the end of the billing statement. Units will complete an INWG Form 100-PR, *Payment Request*, and submit to INWG/FM (fm@inwg.cap.gov) to affect funds transfer from the unit account to the wing account. INWG/FM will make all SuperFleet payments. Units that fail to submit an INWGF 100-PR within 10 days of receipt of invoice from INWG/FM may have funds drafted from the unit account.

Attachment 6
INDIANA WING CORPORATE VISA CREDIT CARD PROGRAM

A6.1. Overview. INWG maintains a corporate Visa account. Cards are issued to wing members as needed or by duty assignment. The card permits the member to make purchases without incurring out of pocket expense while waiting for reimbursement. Spending on the card must be approved via the wing budget or finance committee, depending on the nature and total amount of the expense.

A6.2. Authorized Users. The finance committee will approve a CAPF 172, *Consolidated Finance Authorization*, to authorize members use of the corporate credit card and prescribe the credit limit applicable to each user.

A6.2.1. Duty Assignment Card Holders. Members assigned to the duty positions listed in this section may be authorized a corporate credit card. This section provides intent to issue and is not the authorizing document for the card holder. Users must be authorized via CAPF 172 before a card may be issued.

A6.2.1.1. Wing Commander.

A6.2.1.2. Vice Commander.

A6.2.1.3. Chief of Staff – Missions.

A6.2.1.4. Chief of Staff – Support.

A6.2.1.5. Director of Finance.

A6.2.1.6. Director of Logistics.

A6.2.1.7. Director of Operations.

A6.2.1.8. Maintenance Officer.

A6.2.1.9. Transportation Officer.

A6.2.1.10. Wing Administrator.

A6.2.2. Individual Credit Card Authorization. Credit cards may be issued to other members when necessary for performance of their duties or to support Indiana Wing activities. Members requesting a wing credit card will email fm@inwg.cap.gov and include justification for the request. INWG/FM will determine the validity of the request and submit to the finance committee for discussion. If approved, an amended CAPF 172 must be completed.

A6.3. Authorized Use and Spending Limits. Members may use the card for any purchase they would otherwise be authorized to make and seek reimbursement for. Spending limits for each

user are specified on the authorizing CAPF 172. The aggregate balance on each account at any one time may not exceed the credit limit as shown on the most current CAPF 172.

A6.4. Documentation Following Card Use. Every transaction placed on the card must have supporting documentation. Supporting documentation will be sent to fm@inwg.cap.gov no later than 14 days from the date of transition. The receipt, or other documentation, will include the name of the vendor/merchant, the item(s) purchased, quantity, and total charged amount. Failure to submit the required documentation within the prescribed time frame will result in suspension of that member's credit card privilege and the member will assume responsibility for all charges that documentation was not provided for.

A6.5. User Authorization Letter. INWG/FM will provide a memorandum to each authorized user upon initial issue of their credit card. This letter will reference this policy and provide a summary of the applicable rules for using the corporate card. Any individual specific spending limits or other restrictions will be included. This letter can be a template form letter.

Attachment 7

Hot Air Balloon Operations

A7.1. Overview. This policy applies to hot air balloon operations conducted by Indiana Wing and its subordinate units when those operations are not conducted on an Air Force Assigned Mission.

A7.2. Budget. The INWG Finance Committee will determine the amount to be budgeted from the wing budget for each fiscal year during the annual budget planning process. These funds are separate from the annual funding provided through the Cooperative Agreement with the Air Force (AFAM) and should not be used to fund activities that would be covered from an alternate funding source. Any funds allocated to balloon operations will be managed by the Director of Operations (INWG/DO) and the normal operations budget management process. Use of these funds will be first come, first serve or as otherwise allocated by INWG/DO.

A7.3. Authorized Expenses. All costs associated with operation of the hot air balloon not covered from another budget source may be paid with the funds allocated to the wing balloon budget. This includes, but is not limited to, propane, vehicle fuel costs for travel and chase, and miscellaneous operational expenses as determined necessary and appropriate by INWG/DO.

A7.4. Unit Funded Balloon Activities. When wing balloon operations funding is not available to support a balloon activity, the requesting unit may fund the cost of the operation. INWG/DO, or INWG/DO designee, will provide the requesting unit project officer an estimate of total costs for the activity. The project officer will obtain the necessary approval by the hosting unit commander and/or finance committee (where appropriate based on total cost estimate to ensure approved spending/approving amounts are met) for the estimated cost of the activity. Following the activity, the unit will be provided a total actual cost summary by INWG/DO. The unit will follow the prescribed wing banker procedures for transferring the total cost of the balloon activity to the wing headquarters. Reimbursements to the officer conducting balloon operation will be made by INWG/FM from the wing budget following receipt of a reimbursement request.