



CAP REGULATION 173-1

28 MAY 2021

APPROVED/J. MISTICH/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

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

Paragraph 6.i. All expenditures must have supporting documentation. Added. E-mail .pdf files are the preferred method of receiving documentation.

Paragraph 6.n. Added. Use the most current version of Nevada Wing (NVWG) NVWG Worksheets (NVCAPWs) and NVWG Forms (NVCAPFs) as found on the NV Wing website at <http://www.nvwg.cap.gov/members/documents/finance>. Detailed instructions are given on each worksheet and form. Completely fill out all blocks of the forms to include full names of individuals or organizations as applicable. Below is a list of applicable worksheets and forms:

Paragraph 6.n.(1). Added. NVCAPW 173-2, NV Wing Deposit Advice Worksheet for Wing and Units Below Wing Level. Used by wing and units below wing level (WG, SQ, FLT) to submit deposit advices.

Paragraph 6.n.(2). Added. NVCAPW 173-3, NV Wing Check Request Worksheet for Units Below Wing Level. Used by units below wing level to submit reimbursement requests.

Paragraph 6.n.(3). Added. NVCAPF 173-4 NV Wing Civil Air Patrol Fundraising Request Form for Wing and Units Below Wing Level. Used by members to request approval for fundraising.

Paragraph 6.n.(4). Added. NVCAPF 173-B, NV Wing Civil Air Patrol Budget for Units Below Wing level. Used by unit to submit budget for posting.

Paragraph 6.n.(5). Added. NVCAPW 176-6, NV Wing Scholarship/Sponsorship Applications for Wing and Units Below Wing Level. Used by members to request approval for scholarships.

Paragraph 9.c.(1).(a). Added. The information on the CAPF172 must match the Finance Committee assignment in eService.

Paragraph 11.u. Added. Nevada Wing and each squadron will use the Nevada Wing Civil Air Patrol online banking and QuickBooks online bill paying in order to reduce the burden and cost of traditional check payments and postage. The following procedures are necessary in order to maintain an adequate system of internal controls. Traditional check writing procedures may also be used to pay invoices.

Paragraph 11.u.(1). Added. All invoices and reimbursements will be processed through DocuSign; unless the vendor is listed as recurring on the CAPF-172 or the expense was approved and documented on finance committee minutes to be included in the SmartVault document upload package.

Paragraph 11.u.(2). Added. All payments will be made by the Nevada Wing Administrator (NVWG/WA). A reimbursement request will be made by submitting the NVCAPW 173-3 Check Request Worksheet together with required documentation to the NVWG/WA. The NVWG/WA will send NVCAPW 173-3 Check Request Worksheets and supporting documents as a package to DocuSign and forward it to all required approvers. This process applies to both Wing and all subsidiary units.

Paragraph 11.u.(3). Added. Incomplete NVCAPW 173-3 Check Request Worksheets or missing/incomplete receipts will not be processed. Reimbursement requests over 60 days from the expenditure date will not be processed as per CAPR173-1, paragraph 18. Submit forms and receipts in .PDF to the Nevada Wing Administrator at SBrewer@capnhq.gov.

Paragraph 11.v. Added. Units making deposits will utilize the NV Wing Deposit Advice (NVCAPW-173-2). Unclaimed deposits will be held by the Nevada Wing until the proper documentation is submitted to the NVWG/WA up to one year. All bank fees to obtain copies of unclaimed deposit records will be billed to the squadron.

Paragraph 16.e. Added. Nevada Wing Finance Committee intends to allocate a portion of its reserves to benefit Nevada Wing of the Civil Air Patrol.

Paragraph 16.e.(1). Added. Half of the Nevada Wing reserves will be invested in diversified Exchange Traded Funds (ETF) at the discretion of the Nevada Wing Finance Committee.

Paragraph 16.e.(2). Added. Some income from the ETF investments will be used to provide Professional Development opportunities, as well as participation in certain National activities to Nevada Wing Cadets and Senior members. Amount of sponsorship will be determined by the Nevada Wing Finance Committee on case-by-case basis and availability of funds. The NV Wing Scholarship/Sponsorship Application (NVCAPW 176-6) should be submitted 30 day prior to the event when possible and will be reviewed at each Nevada Wing Finance Committee meeting.

Paragraph 20.d.(1). Added. Any credit card that is lost or stolen must be reported immediately to the NVWG/WA, Wing Commander and Wing Director of Finance for notification to the issuer.

Paragraph 20.e. Added. After receipt of the monthly statements each cardholder will complete a Bank Reconciliation Report, attach all detailed receipts and email to the NVWG/WA for reconciliation.

Paragraph 20.e.(1). Added. The Credit Card Certification statement will be reviewed by Director of Finance each month. All receipts must be legible in their original form, e.g. handwriting the total charges onto a photocopy of the receipt is not acceptable. Chart of Account fields may be left blank and will be assigned by the NVWG/WA.

Paragraph 20.e.(2). Added. The NVWG/WA will verify the reconciliation forms against the consolidated bill and inform card holders of any discrepancies and submit the verified bill to the Finance Committee for approval via DocuSign.

Paragraph 20.f. Added. The credit cards may be used to pay for expenditures directly related to those activities within the staff officer's scope of duty. The aggregate balance on each account at any one time may not exceed the credit limit shown on the Statement. Large purchases should be reviewed prior to approval by the Finance Committee.

Paragraph 20.f.(1). Added. Cardholders are also authorized to pay mission-related expenses, such as RONs, for other members to limit the out-of-pocket liability of wing members. The member is responsible to the Card Holder for receipts required for mission reimbursement and credit card accounting within 4 hours of return from the mission.

Paragraph 20.g. Added. The card holder is responsible for the credit card at all times and will ensure that it is used only for authorized purchases.

Paragraph 20.h. Added. The following penalties will be imposed for failure to comply with the above requirements:

Paragraph 20.h.(1). Added. Should intentional misuse be determined the card will be immediately cancelled with the credit card company.

Paragraph 20.h.(2). Added. For failure to report or failure to report on time: First incident: A written warning will be issued to the user. Second incident: The user will lose the privilege of having a credit card.

Paragraph 20.h.(3). Added. One warning will be issued if the card is used for personal expenses. Should this happen a second time the credit card will be deactivated. The intent to reimburse the Wing is not justification to use the Wing VISA credit card for personal purchases, however any accidental purchases must be immediately reported to the NVWG/WA, Wing Commander and Wing Director of Finance and reimbursed immediately.

Paragraph 20.h.(4). Added. One warning will be issued if the card is used for cash advances. Should this happen a second time the credit card will be deactivated.

Paragraph 20.h.(5). Added. A warning will be issued for failure to turn in itemized receipts on a timely basis. After the third warning the credit card will be deactivated.

Paragraph 20.i. Added. Vehicle fuel and maintenance credit cards are issued to each vehicle. Depending on the Mission type, a member will use either the EFS Visa Master Card Credit Card (issued by NHQ) for fuel and maintenance or the WEX Credit Card (issued by NVWG) for fuel. Contact the NVWG/WA with questions.

Paragraph 20.i.(1). Added. These credit cards will be used for authorized business only.

Paragraph 20.i.(2). Added. These credit cards are to be used ONLY for the vehicle to which they are assigned.

Paragraph 20.i.(3). Added. Vehicles should be fueled with only regular graded gasoline.

Paragraph 20.i.(4). Added. Vehicle fuel credit card receipts must include the appropriate information as listed on the Ground Sortie Fuel Worksheet and be uploaded to the appropriate sortie in WMIRS.

Paragraph 20.i.(5). Added. The EFS Master Card credit card (issued by NHQ) is to be used for all A mission types and required Vehicle servicing.

Paragraph 20.i.(6). Added. Purchases for car washes or non-required supplies is not authorized.

Paragraph 20.i.(7). Added. Maintenance receipts must be obtained and forwarded to the NVWG/WA within 4 hours of purchase.

Paragraph 20.j. Added. Aircraft credit cards are issued to each aircraft. Depending on the Mission type, a member will use either the EFS Visa Master Card Credit Card (issued by NHQ) or the AVCARD Credit Card (issued by NVWG). Contact the NVWG/WA with questions. See Nevada Wing Supplement to CAPR 173-3 for details.

Paragraph 20.j.(1). Added. Fuel cards will be used ONLY for the aircraft to which they are assigned. The use of these credit cards for other than the assigned aircraft may only be waived by the NVWG/WA, Wing Commander, Vice Commander, Chief of Staff or the Director of Operations when unique mission requirements dictate this is necessary.

Paragraph 20.j.(3). Added. Receipts must be obtained for all fuel purchased and must be uploaded to the specific WMIRS sortie with appropriate information as listed on the Aircraft Sortie Fuel Worksheet.

Paragraph 24.a. Added. Travel for the NV Wing should be undertaken when the benefits of the trip will serve to execute or improve Civil Air Patrol programs and services. Wing will pay for member travel

incurred in pursuit of CAP goals, when authorized by Wing or requested by Region or National Headquarters. This includes a reasonable fee for flight reservation insurance, so that the Wing will not incur any additional expenses for last minute travel plan changes. Squadron Commanders may authorize travel which is to be paid by the Squadron. Members are expected to observe CAP regulations, policies and procedures when reporting expenses related to travel. 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. The member should be aware of the right of Wing Staff to review claims and should therefore maintain sufficient records to validate expenses incurred. Members on Wing business travel are official representatives of Civil Air Patrol and the Nevada Wing, and it is expected that their public behavior will, at all times, project an image that is a credit to the organization.

Paragraph 24.a.(1). Added. Because of the time and expense involved, travel should be undertaken only when personal contact is necessary to conduct the required mission or purpose and when no other form of communication may be substituted. Should travel be necessary, it is the member's responsibility to keep the costs associated with the trip to a reasonable minimum.

Paragraph 24.a.(2). Added. Routine, expectable travel is automatically approved without need for the Finance Committee to approve each trip. This includes (but may not be limited to) such things as attendance by the Wing Commander at two National Board meetings per year; required Region meetings (Ops Conference; Region CC Call, etc.); attendance at Wing staff meetings by staff members and Squadron Commanders; and travel by cadets and chaperones to color and honor guard competitions and encampments.

Paragraph 24.a.(3). Added. Reimbursement for non-routine travel should be approved by the Finance Committee in advance. Wing finance committee may require prior approval of travel budget. If unanticipated travel is necessary, written approval can be given by any member of the Finance Committee. The matter will then be approved by the full Finance Committee at their next meeting.

Paragraph 24.a.(4). Added. Airline, hotel, and rental car reservations should be made using the lowest rate available. Lodging rates for conferences and meetings where a group rate has been established will be reimbursed at that rate.

Paragraph 24.a.(5). Added. 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 reasonableness of the expense and Wing-related business purpose. For those members choosing to stay at another facility at higher rate than the standard negotiated rate, Wing will only reimburse the member at the standard negotiated rate.

Paragraph 24.a.(6). Added. Food may be reimbursed based on actual expense on if pre-approved by the Wing finance committee, per-diem rates are not authorized at this time. Contact the NVWG/WA for specific guidance. Acceptable expenses include, but are not limited to, lodging, air transportation, vehicle fuel, car rental or other surface transportation, and purpose-related communication costs. Privately Owned Vehicles (POV) mileage may be reimbursed at current year federal rate per mile and will not require fuel receipts as some travel may not necessitate refueling of the vehicle. If a member opts to submit a reimbursement request for mileage, they may not submit an additional reimbursement request for fuel expenses.

Paragraph 24.a.(7). Added. Communications fees: Reasonable charges for telephone, fax, internet use and copies made for Wing-related purposes will be reimbursed. Receipts for those

charges must be attached unless included on the hotel statement; sometimes this is listed as a RESORT FEE.

Paragraph 24.a.(8). Added. Laundry: Ordinary personal laundry expenses are the responsibility of the traveling member. Under certain circumstances (i.e., an occurrence / accident renders a uniform unfit for wear, laundry/dry cleaning may be reimbursed. A written explanation must be included with the reimbursement request.

Paragraph 24.a.(9). Added. Tips: Reasonable tips for baggage handling may be reimbursed; however, there must be a receipt to document the tip.

Paragraph 24.a.(10). Added. Registration fees: Reasonable charges for registration fees may be reimbursed including late fees if unavoidable.

Paragraph 24.b. Added. A NVWG Travel Voucher is required to document travel and obtain reimbursement. This Voucher is available on the Wing website under Forms. The NVWG Travel Voucher should be filed within 10 days after the completion of the travel. Only reasonable Wing-related expenses may be reimbursed. All required receipts for reimbursed expenses should be attached to the reimbursement request and a member of the Finance Committee must authorize the reimbursement either electronically or by signature.

Paragraph 24.b.(1). Added. The Finance Committee will approve travel advances on a case-by-case basis. The advance may be either cash or pre-paid credit card. The member must submit a budget report to the finance committee detailing the estimated costs of the Wing-related travel. The Finance Committee 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 allowed. The member will submit a report listing expenses incurred and will attach respective original receipts to the report. If the member does not submit the report with all receipts within 10 days, the member will be responsible for reimbursing the Wing the entire amount of the advance.

Paragraph 24.c. Added. When a Wing aircraft cannot be used for necessary air travel, all airline reservations and ticket purchases will be made by the member's personal credit card or a Wing Staff members credit card. Non-refundable, cheapest 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 written authorization from a member of the finance committee. Flights should be booked as far in advance as possible to obtain advance purchase prices on tickets.

Paragraph 24.c.(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 expenditures should be itemized on a NVWG Travel Voucher and receipts should be attached.

Paragraph 24.c.(2). Added. When making reservations, members should accept the lowest fare in the marketplace (with a reasonable schedule) 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. However, since a member's time has value, inconvenient schedules including long delays / layovers, "red-eye" flights, and extremely early / late flights will not be mandatory.

Paragraph 24.c.(3). Added. Coach class (or lowest available) should be used by all members. However, airline upgrades may be approved (in advance) by the Wing Commander or Director

of Finance if availability or length of trip are issues. In general trips in excess of 3 hours would allow upgrades due to length of the flight.

Paragraph 24.c.(4). 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.

Paragraph 24.c.(5). Added. Private aircraft expenses may be paid if the pilot has the approval of the Wing Commander, Chief of Staff, or Director of Operations. Reimbursement will only be made for the cost of fuel.

Paragraph 24.d. Added. Members are encouraged to rely on lowest cost local transportation, such as hotel courtesy vans, UBER, LYFT, CAP owned vehicles, metro / subways, shuttles, or taxis 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 should retain and submit 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 finance committee. It is acceptable to receive free upgrades from car rental agencies when offered to compensate for unavailability of reserved model.

Paragraph 24.d.(1). Added. While use of COVs is strongly encouraged, the Wing may choose to reimburse fuel for members who use a personal vehicle for travel. Tolls and parking charges may also be reimbursed for both personal and rented vehicles. A receipt is necessary for a toll expense or a photo of the parking meter. When possible park in a facility that provides a receipt. Members are responsible for all other expenses incurred while driving their personal vehicles, including moving traffic violations and parking tickets.

Paragraph 24.d.(2). Added. The Wing may not compensate the member using his / her own vehicle for any physical automobile damage or for any amount which may be deductible from the member's collision insurance coverage.

Paragraph 25.a. Added. Business meeting meals or entertainment must have a business purpose and must include two or more persons. The CAPF170 is on the wing website. Costs should be reasonable and customary for the location. A credit card is the preferred method of payment for these expenses. If the expense was out-of-pocket, it may be submitted for reimbursement on the form. Tips for business meeting meals or entertainment are reimbursable up to 20% of meal cost. The Detailed/itemized receipt of the meal and the credit card signature receipt listing the tip are both required.

Paragraph 25.a.(1). Added. Nevada Wing HQ will pay for the banquet meal at each of the semiannual in-person Wing staff meetings.

Paragraph 25.a.(2). Added. Wing Commander, Wing Vice Commander, Wing Chief of Staff, Wing Director of Finance, and Wing Director of Operations are authorized to pay for occasional business meeting meal expenses up to \$500 as long as it has been budgeted and approved in advance.

Paragraph 25.b. Added. Personal meals consumed during a mission are not allowed as Per-diem expenses. Per-diem reimbursement may be allowed on a case-by-case basis. The current Per-diem rates can be found at the following website <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

Paragraph 25.b.(1). Added. Individual, everyday meals consumed during business travel are reimbursable up to a maximum of three personal meals per day. The actual meal receipts must be submitted with a specific itemization on the receipt showing what was ordered must be submitted. Credit card receipts just showing a total amount, will not be accepted. Alcohol will not be reimbursed for personal meals.

Paragraph 25.b.(1). Added. A member must be away from home substantially longer than an ordinary day’s work **and** during the time away from home, need sleep or rest in order to receive per-diem and it is only approved on a case-by-case basis.

Paragraph 26.a. Added. Fundraising. All units planning to participate in fundraising must submit a NVCAPF 173-4 and finance meeting minutes to the Wing Commander for approval before the fundraising begins. The minutes of the unit finance meeting must detail the approval of fundraising, any expenses, and how the funds will be used in the future. The Wing Commander will provide the signed NVCAPF 173-4 back to the unit if approved or denied. Approved NVCAPF 173-4s must accompany Reimbursement Request(s) and Deposit Advice(s) to be included in the package uploaded to SmartVault.

DEBORAH PIERCE, COL, CAP
Commander

**Attachment 1
COMPLIANCE ELEMENTS**

OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-up	How to Clear Discrepancy
FM	1	Are deposits and expenditures handled IAW NVWG			

		Supplement 1 to CAPR 173-1?			
		a) Are deposits properly documented, submitted timely to NVWG WA, and represent all funds collected IAW NVWG Supplement 1 to CAPR 173-1, para 11?	a) Deposits are verified in SmartVault / QuickBooks to ensure proper documentation and timely submission to NVWG/WA.	a) (Discrepancy): [xx] (Question 1) Unit failed to document and/or submit deposit documentation timely IAW NVWG Supplement 1 to CAPR 173-1.	a) Attach a copy of the deposit and any supporting documentation to the discrepancy in the Discrepancy Tracking System (DTS). Submit a copy to the NVWG WA for additional processing.
		b) Are reimbursement requests properly documented, submitted timely to NVWG WA IAW NVWG Supplement 1 to CAPR 173-1, para 11?	b) Expense reimbursements are verified in QuickBooks with the scanned documentation attached and stored in SmartVault. Receipts verify timely submission and are itemized rather than summary charge slips.	b) (Discrepancy): [xx] (Question 1) Unit failed to submit appropriate documentation of an expense IAW NVWG Supplement 1 to CAPR 173-1.	b) Attach a copy of the appropriate expense receipt to the discrepancy in the Discrepancy Tracking System (DTS). Submit a copy to the NVWG WA for additional processing.
NVWG / FM	2	Are travel reimbursement approved and handled IAW NVWG Supplement 1 to CAPR 173-1, para 4?	Travel reimbursements are identified in QuickBooks, supporting documentation is verified and stored in SmartVault to ensure NVWG compliance with Supplement 1 to CAPR 173-1, para 4.	a) (Discrepancy): [xx] (Question) Unit failed to submit travel documentation IAW NVWG Supplement 1 to CAPR 173-1 para 4.	Attach a copy of the travel reimbursement and the supporting documentation to the Discrepancy Tracking System (DTS).