



COLORADO WING SUPPLEMENT 1
CAP REGULATION 173-1

2 June 2020

APPROVED/L.CAMPBELL/CAP/FM

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

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

6. n. If a unit needs an advance for an event, the unit may request a cash advance from Wing Finance. Units will request the advance by submitting COWGF 173a. The type of event and specific event dates will be included on the COWGF 173a. Requests for advances must be submitted no earlier than twenty-one (21) days prior to the event.

Following the event, units receiving advances will submit a second COWGF 173a and will include copies of all receipts to cover the amount of the advance. If advanced funds are left over after the event, these funds will be re-deposited into the unit checking account and the deposit ticket will be included with the second COWGF 173a. This second COWGF 173a must be submitted to COWG Finance no later than ten (10) days after completion of the event.

If after the ten (10) day limit, the unit fails to submit copies of receipts, or if the total of submitted receipts and left-over funds re-deposited into the unit account is not equal to the funds advanced, all unit funds will be frozen until the discrepancy is corrected and advanced funds are accounted for.

17. a. Deposits. It is recommended that all deposits for the Unit Account are made directly at any branch of the bank. Wing needs the COWGF 173b, *Colorado Wing Deposit Advice for Units Below Wing Level* as well as the deposit receipt from the bank (copy is acceptable) in order to properly credit the deposit. Deposit advices are required **within 7 days** of making the deposit.

20. e. Wing Credit Card Policy. The Wing Commander has authorized use of Colorado Wing VISA credit cards for the following Wing Staff officers subject to the credit limits set by NHQ FM: Wing Administrator, Assistant Wing Finance Officers. The Wing Finance committee will authorize use of a Colorado Wing Visa credit card for the Wing Commander. All uses of the Colorado Wing credit card will be documented with detailed receipts and reported to the Wing Finance Office within 21 days of the transaction and will show the purpose of the expenditure, as well as the approval of the Wing Finance Committee where applicable.

20. f. Wing Fuel Cards. Wing fuel credit cards are assigned to a specific aircraft or vehicle, MultiService Aviation for aircraft and WEX for ground vehicles, and may not be used in any other aircraft or vehicle without prior consultation with the Wing Director of Operations and the Wing Director of Finance. For replacement of worn out cards, contact the Wing Director of Finance. In the event that a vehicle or aircraft is retired from Wing use, the card assigned to that asset shall be returned to the Colorado Wing Finance Office and shall under no circumstances move to another vehicle or aircraft. If an aircraft or vehicle is loaned to a CAP unit or Wing outside of Colorado Wing, the Wing credit card for that asset shall be removed prior to sending that asset out of the Wing.

20. g. All vehicle or aircraft credit card receipts for missions (released through WIMRS) must contain the following information: vehicle identification number or aircraft tail number, mission and sortie number(s), total hobbs hours or vehicle mileage, pilot or driver's name and CAPID. WEX card receipts for vehicle fuel not in conjunction with a mission should be sent to the wing administrator.

20. h. Vehicle Maintenance Cards. Detailed invoices must be uploaded into ORMS for the online record and submitted to both the Wing Transportation Officer and Wing Administrator within 10 days of the completion of maintenance. Cash register or credit card receipts are not sufficient and it is the responsibility of the member to obtain a detailed invoice.

24. a. Wing Travel Policy. Acceptable expenses include: lodging, air transportation (including one checked bag fee and seat assignment fee for standard economy), vehicle fuel, taxi or uber fares, rail or metro fares, car rental, parking fees and trip insurance or cancellation fees. Other travel expenses may be approved by the Wing Commander or Wing Director of Finance in writing.

24. b. Civil Air Patrol is a tax-exempt organization. Please make all vendors aware that Colorado sales tax should not be charged. A copy of the sales tax exemption certificate is provided in every vehicle or aircraft.

24. c. Personal Vehicle. CAP Colorado Wing will not reimburse members for travel in Privately Owned Vehicles (POV) without prior approval of the wing commander, or designee. Approval is limited to unusual circumstances where lack of transportation or capability for CAP members adversely impacts important activities. An example of an unusual circumstance might be an excessively long drive to obtain a COV. However, user convenience is not an unusual circumstance.

24. d. The preferred method for booking reservations is via the Wing Administrator using the Wing Credit Card. Reservations should be made as far in advance as practical. A reason must be provided for any changes which incur additional charge and be approved by the Wing Commander or Wing Director of Finance. Travel under a DMVA travel authorization must be coordinated through the DMVA Division of Civil Air Patrol.

24. e. Lodging. Overnight lodging is allowable only if the destination is further than 60 miles from the traveler's home and must be approved by the Wing Commander or Wing Director of Finance. If the activity is multiple days, the Wing Commander can approve a waiver to the "60 Mile Rule." Members requesting overnight accommodation will consult with the Wing Commander or Wing Director of Finance for specific lodging arrangements, but generally Senior Members will be provided with single lodging and cadets will share rooms. No reimbursements shall be made for pets, mini-bar, safes, or other miscellaneous charges outside of the room charges and taxes. Fees or an increase in rate for family members not required by the travel will not be covered, even if CAP members. In the case of special circumstances where deviations from this section are necessary, prior approval is required from the Wing Commander or Wing Director of Finance.

24. f. Meals. Wing members do not qualify for personal meal reimbursement during same day travel. 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 and require sleep or rest (where overnight stay is required).

24. g. Business Meals. Business meeting meals or entertainment must have a business purpose and include two or more persons. The official CAP business purpose shall be detailed in the remarks section of the reimbursement request. Alcoholic beverages are not reimbursable. Itemized receipts are required. A COWGF 174 *Request for Reimbursement* shall be submitted for all business meals or entertainment.

24. h. Personal Meals. A maximum of 3 personal meals a day are allowable for a total of \$40.00 per day while on CAP approved business while away from home. There is no per diem rate authorized and itemized receipts are required. Only amounts for the CAP member(s) authorized to be traveling shall be reimbursed. Alcoholic beverages are not reimbursable. Members travelling under a DMVA travel authorization will comply with DMVA travel policies for per diem.

24. i. After travel, attach all reimbursable travel and lodging receipts to a COWGF 174TV Request for Reimbursement. A CAPF 170 *Business Meals and Entertainment Form* shall be submitted along with the COWGF 174TV for all business meeting meals and entertainment. Travel authorized by DMVA will comply with DMVA procedures for reimbursement.

33. The following forms are used in support of Colorado Wing Financial Procedures and Accounting. COWG/DA may authorize electronic versions of any of these forms provided that the electronic version has the same information as the paper version.

33. a. COWGF 174a is the request form for a Wing Expenditure.

33. b. COWGF 173a Unit Level Check Request will be used for all check requests. It will be completed by the member requesting the check and will be submitted to COWG/FM.

33. c. COWGF 173b is the Unit Deposit Advice Form and will be used for Group or Squadron banking deposits. The form should be submitted to COWG/FM when deposits are made.

33. d. COWG 174TV is the Travel Request Form. It will be completed by members requesting reimbursement for travel and will be sent to COWG/FM or the Wing Administrator. It will then be reviewed by the Wing Commander and, if the total amount is \$1,500 or more, the Wing Finance Committee.

33. e. Unit fundraising activities will be requested using the Colorado Wing Activity Approval Request Form, COWGF 173FR. This form automatically routes the request through the chain of command to the Wing Commander.

33. f. Wing Activities and Events. Budgets must be submitted for all activities and events a minimum of 30 days prior to the event for approval by the Wing Finance Committee. An approved budget gives the Activity Director authority to approve expenses in connection with the activity. Budgeted items may be adjusted without Finance Committee approval as long as the amount does not exceed 10% of the total budget. Contact the Director of Finance if it is necessary to exceed this amount.

John M. Rhoades, Colonel, CAP
Commander

ATTACHMENT 1 - COMPLIANCE ELEMENTS

There are no compliance elements to this supplement.