



NE WING SUPPLEMENT 1
CAP REGULATION 173-1

7 DECEMBER 2020

CAPR 173-1 ICL 17-03

APPROVED/H. LAGERMAN/CAP/FM
FINANCIAL MANAGEMENT PROCEDURES

CAP Regulation 173-1, dated 15 Nov 2012 (Includes ICL 17-02 dated 15 Mar 2017), is supplemented as follows:

Paragraph 12.a. Added. Units assigned a corporate aircraft email the monthly aircraft logs by the fifth of each month to the Wing Administrator (WA) and Director of Operations (DO). An invoice emailed from Quick Books on the tenth of each month for their proficiency flying gathered from the logs and due by the end of the month billed in. If the "Bill To" is not complete, the Pilot in Command (PIC) will be billed. The wing finance committee will determine course of action for all overdue invoices beyond sixty days.

Paragraph 12.b. Added. Units may elect to pay for their pilot flights by submitting a WBF 380, Unit Check Request, to the WA. The WA will create a check payment from the unit account to the wing account.

Paragraph 16.a. Wing certificates of deposit (CD's) are held at First State Bank & Trust in Fremont Nebraska. The wing finance committee will make decisions for renewals, to obtain new CD's and the disposition of funds. Interest at maturity date of each CD is in Quick Books.

Paragraph 16.c. Unit certificates of deposit (CD's) are held at First State Bank & Trust in Fremont Nebraska. The wing finance committee will make decisions for renewals, to obtain new CD's and the disposition of funds.

Paragraph 16.c.(1). Added. Annotation of all CD interest upon maturity is in Quick Books. Unit's CD interest distribution will be prorated by the total CD interest for the year and the unit's bank balance at the end of the maturity date.

Paragraph 17.a. Added. Deposits slips for the unit checking account are a two-part form including white and yellow copies. The unit submits the white and yellow copies along with the WBF 381, Deposit Advice Form, to the WA for deposit into the unit checking accounts. The wing currently pays for new deposit slips.

Paragraph 18.a. Added. Members will use the form NEWGF 326, Payment-Reimbursement Request Form, for all payment requests from wing funds. A completed NEWGF 326 will be sent to the WA via email or through the U.S. Postal Service. All requests must have a legible copy of the receipt(s) for the total reimbursement amount and include an explanation of the purchase. A typed signature on the form is acceptable when sending by email but must come from the requestor and received within 60 days from the date of the receipt(s).

Paragraph 18.b. Added. Members will use the form WBF 380, Unit Check Request, for all payment requests from unit funds. A completed WBF 380 will be sent to the WA via email or through the U.S. Postal Service. All requests must have a legible copy of the receipt(s) for the total reimbursement amount and include an

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explanation of the purchase(s). A typed signature is acceptable by email when sent by the requestor. The unit finance committee must show approval for all expenses for \$500 and over on their finance committee meeting minutes and attached to the request.

Paragraph 20.d.(1). Added. Aircraft Shell cards are used only for Air Force Assigned Missions (AFAM's) and limited to fuel and oil purchased against the aircraft assigned to the card. Types of use strictly prohibited include personal use of any kind; cash advances; payment of a pre-heated hangar; hangar expense or tie down of any aircraft or payment of use for privately owned aircraft of CAP members. Any pro-ration of aircraft fuel receipts between different USAF funded missions is against regulations expecting each wing pilot to understand and follow. All members will enter their fuel receipts into their WIMRS sortie within 72 hours of completing the sortie.

Paragraph 20.d.(2). Added. Aircraft World Service (Phillips 66) cards are to be used for fuel costs on aircraft maintenance flights (B-9), only when authorized by the wing commander, director of operations or the wing aircraft maintenance officer. This information is necessary for the billing by the wing administrator (WA). Only the wing commander or director of operations will authorize any "B" or "C" missions funded by an outside agency.

Paragraph 20.d.(3). Added. Vehicle Shell cards assigned to each corporate vehicle are only to be used for that vehicle for purchase of fuel only for AFAM missions and vehicle maintenance up to \$500.00 per occurrence. At the discretion of the wing transportation officer and wing commander, credit cards used for any other purpose will cause removal of the corporate vehicle from the unit. The members are responsible to upload all fuel receipts for missions into their WIMRS sortie within 72 hours of completing the sortie.

Paragraph 20.d.(4). Added. Visa Corporate credit cards issued to the wing commander, director of operations, chief of staff and WA have designated limits stated on the CAPF 172 for the wing headquarters and used for approved purchases only. Any credit card holder will surrender his/her corporate card upon leaving the position, transferring from NEWG or terminating their CAP membership.

Paragraph 20.d.(5). Added. Lost or stolen credit cards issued are the responsibility of the person reporting to the wing director of finance and wing commander. Any member, if requested by the wing commander, vice wing commander or director of finance, will surrender their card immediately if any misuse is determined.

Paragraph 20.d.(6). Added. All charges on credit cards by members will submit original receipts to the wing director of finance or WA as shown against the monthly statement.

Paragraph 20.d.(7). Added. Squadron Credit Cards are provided for purchasing fuel or supplies for Squadrons as assigned. The credit card will be maintained by the Unit Commander and will be used at his/her discretion by assigned Squadron Members. Use of the Squadron credit card eliminates the need for CAP Members to pay for fuel or supply purchases out of pocket when providing service to NEWG. It does not eliminate the requirement to submit receipts. Receipts must be accompanied by a signed NEWG Form 380. A Form 13 will be provided so that member may utilize the State Tax Exemption when appropriate.

Paragraph 20.d.(8). Added. CUSTODIAL UNIT COMMANDER RESPONSIBILITIES: The custodial unit commander is responsible for the Squadron credit card at all times. He/she will ensure that the card is

used only for approved purchases. He/she will approve/authorize Squadron members to use the card. The Squadron Credit Card is available for all Squadron Members who have completed the required Statement of Understanding (SOU) form for use. In addition, he/she will further ensure that all members of their Squadron understand and comply with this policy.

Paragraph 20.d.(9). Added. MEMBER RESPONSIBILITIES: Upon purchasing fuel or supplies, the CAP member will annotate the receipt with the mission & sortie number (if applicable) vehicle number, and the member's name and CAP I.D. number. He/she should also ensure that the receipt is clearly marked with the details of purchase (i.e. vendor information, date, quantity, and cost.) The receipt(s) will be scanned and uploaded and forwarded to NEWG WA, Donna Tope at dtope@capnhq.gov within 21 days.

Paragraph 20.d.(10). Added. All losses incurred from the use of these credit cards will be the responsibility of the approving unit. If cardholders do not submit receipts in a timely manner or any other violation of the above occurs (including personal usage), the responsible unit's Finance Committee must send the cardholder a warning letter/e-mail documenting the violation, cc'ing the NEWG FM Committee and WA. The member is required to acknowledge receipt of the letter and his/ her understanding of the violation of the credit card policy resulting in the warning letter. Any personal use of the credit card must be immediately reimbursed to the unit. Upon the third warning the card will be deactivated. Credit card accounts and individual credit cards may be closed, deactivated or revoked at any time by the commander approving the account or the card without recourse. Any Squadron Credit card that is lost or stolen must be reported immediately to the Wing Commander, Wing Finance Officer and Wing Administrator.

Paragraph 24.a. Added. Acceptable expenses include but are not limited to, lodging, air transportation, vehicle fuel, taxi fare or car rentals, purpose-related phone calls, tips for baggage handling and reasonable charges for registration fees. A NEWGF 326 submitted to the WA must include all receipts with explanation. Non-reimbursed items include personal laundry, cleaning and pressing of clothing, any alcoholic beverages or in-room movie rentals.

Paragraph 24.b. Added. All travel by air will require airline reservations and tickets, with prior approval by the wing commander or wing finance committee, purchased using the member's personal credit card or the wing credit card. The requester will submit all receipts for the credit card used, whether personal or wing for any reimbursements. In the case of a non-refundable ticket or if the itinerary changes prior to departure and a change fee is charged, the wing will reimburse the change fee only. Reduced rates are encouraged to use as a cost saving measure to the wing and the lowest fare (coach is acceptable, business and first-class fares are not authorized) should be utilized. If private aircraft is used, the wing commander's approval is required, and the wing finance committee approves reimbursement of fuel to the destination.

Paragraph 24.c. Added. All ground travel includes taxis, metro-subways, hotel courtesy vans or CAP wing vehicles for transportation during wing-related travel. Luxury size sedans or SUV's are not allowable expenses without prior approval of the wing finance committee and consideration of the lowest cost rental vehicle to meet the proposed requirements. All fuel, tolls and parking charges for both rental and personal vehicles are reimbursable. Any moving traffic violations or parking tickets incurred will be the responsibility of the member. The uses of corporate vehicle are encouraged. Members are responsible for physical damage to privately owned vehicles (POVs).

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Colonel, CAP Interim Command

Attachment 1					
COMPLIANCE ELEMENTS					
OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-Up	How to Clear Discrepancy
Activity FM	01	a. Are overdue pilot payments discussed and action taken by the wing finance committee members?	a. Examine wing finance records for compliance.	a. Written documentation has not been verified.	a. Remind committee members to take action.
Activity FM	02	b. Are the PIC's notified when payment is late?	b. Examine wing finance records for compliance.	b. Written documentation has not been verified.	c. Remind applicable personnel to contact PIC's.
Activity FM	03	c. Are monthly aircraft logs received from units by custodial units by 5th of month following flying?	c. Examine wing finance records for compliance.	c. Copies of logs have not been dated to show receipt on time.	c. Remind applicable personnel to contact aircraft managers.
Unit or Activity FM	04	a. Is the WB Form 380 submitted for all payment/reimbursements with legible receipts?	a. Examine unit or wing records for compliance.	a. WB Form 380 was not submitted or receipts were not legible.	a. Remind applicable personnel to submit copies of WB Form 380 and legible receipts.
Unit or Activity FM	05	b. Is the WB Form 381 submitted for all deposits along with the white & yellow copies of the deposit slip?	b. Examine unit or wing finance records for compliance.	b. WG Form 381 was not submitted or deposit slip was not included.	b. Remind applicable personnel to submit copies of WB Form 381 and legible receipts.
Wing Staff	06	Is the NEWG Form 326 submitted for all payment/reimbursements and legible receipts?	Examine wing records for compliance.	NEWG 326 was not submitted within the required 60 days for expense verification.	Remind applicable personnel to submit copies of NEWG Form 326 and legible receipts.
Vehicle Custodial Units or Wing FM	07	Are vehicle invoices for maintenance submitted to the wing prior to the report from NHQ?	Examine wing records for compliance.	Receipts of vehicle maintenance were not submitted for expense verification.	Remind applicable personnel to submit credit card receipts after maintenance on vehicles.
Wing Staff	08	Are original wing credit card receipts to verify expenses received on a timely basis from Wing CC/DO/WA?	Examine wing records for compliance.	Receipts of wing credit card expenses were not submitted on time.	Remind applicable personnel to submit all receipts for expenses against the wing credit cards as issued.
Travel FM	09	a. Was a budget submitted to finance committee for approval 60 days prior of travel request?	a. Examine wing records for compliance.	a. Budget was not submitted 60 days prior to travel request.	a. Remind applicable personnel of time of 60 days to submit a budget travel request.
Travel FM	10	b. Was the NEWG Form 380 submitted for a travel advance request?	b. Examine wing records for compliance.	b. NEWG Form 380 was not submitted in time to receive travel advance.	b. Remind applicable personnel of time needed to approve request of advanced travel request.
Travel FM	11	c. Are non-reimbursable items checked on travel requests?	c. Examine wing finance records for compliance.	c. Written documentation has not been verified.	c. Remind committee members to take action.

Unit or Activity FM	12	Are all fundraising events submitted using NEWG Form 316 & received 30 days prior to any event?	Examine wing records for compliance.	Receipts of NEWG Form 316 to verify request and approval of fundraising event.	Remind applicable personnel of receipt of NEWG Form 316, 30 days in advance as required.
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