



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

6. h. All wing and subordinate unit CAPFs 172, bill payments, reimbursements, funds transfers and fundraising/activity requests will be approved by electronic signatures of the appropriate finance committee using the DocuSign electronic signature service provided by CAP/FM.

20. b. The NJ Wing Commander does not authorize credit cards for units below wing level.

20. d. Any credit card that is lost or stolen must be reported immediately to the Wing Administrator who will notify the credit card issuer, Wing Commander, and Wing Director of Finance.

20. e. Added. Multiservice credit cards are provided by NJ Wing for the purchase of aviation fuel on non-reimbursable corporate missions where the NHQ EFS credit cards cannot be used. Individual cards are assigned to specific aircraft and shall not be used for any other aircraft. FBO's are not authorized to keep these card numbers 'on file'.

20. e. (1). Added. Member flights are to be reimbursed to NJ Wing by the member. The member shall write a check for the cost of the flight: HOBBS time multiplied by the wing hourly rate. (The NJ Wing aircraft hourly rate is published and posted on DragonNET.) The check will be annotated with the tail number and HOBBS time and placed in the aircraft book's zippered pouch immediately after the flight.

20. e. (2). Added. Fuel receipts, member checks, flight logs, and any other flight operations related paperwork will be collected at the end of each month by the aircraft manager and sent to NJ Wing HQ for reconciliation. These documents must arrive at NJ Wing HQ no later than the 7th day of the following month. The Wing Administrator will cross-check EFS Air and Multiservice invoices with aircraft flight logs and WMIRS sorties to insure data entry and billing are correct.

20. e. (3). Added. The Wing Administrator will cross-check monthly EFS Air credit card statement notifications sent from CAP/FM with WMIRS and wing records, correct transaction entries if needed and validate or dispute any draft backs charged by CAP/FM.

20. f. Added. Global Fleet credit cards are provided by NJ Wing for the purchase of vehicle fuel on non-reimbursable corporate missions where the NHQ EFS credit cards cannot be used. Individual cards are assigned to specific vehicles and may not be used for any other vehicle. Members with valid CAP Driver's License status in CAP e-Services may use these cards. Each card is assigned a vehicle specific PIN. Vehicle fuel tanks must be topped off prior to use by an event, mission, or another unit.

20. f. (1). Added. Units are responsible for paying for vehicle fuel used on unit activities/events. Unit expenses will be invoiced periodically to the unit by the NJWG/FM.

20. f. (2). Added. Fuel used to attend NJ Wing Sponsored activities/events will not be billed to units provided the vehicle fuel is topped-off before departing the home unit and topped-off immediately upon return to the home unit. The fuel receipt and mileage log should be annotated with the name of the wing activity/event.

20. f. (3). Added. Fuel receipts and vehicle mileage logs will be scanned then emailed to the wing email: LGT@njwg.cap.gov no later than the 7th day of the following month to allow enough time to reconcile both fuel card accounts. Unit Finance officers should keep copies of the NJWF 77 and fuel receipts to verify proper invoicing by NJWG/FM and ensure the unit maintains enough funds to cover their fuel purchases. The Wing Administrator will cross-check EFS Ground and Global Fleet invoices with vehicle mileage logs and WMIRS sorties to ensure data entry, billing and any draft backs by CAP/FM are correct.

20. f. (4). Added. The Wing Administrator will cross-check monthly EFS Ground credit card statement notifications sent from CAP/FM with WMIRS and wing records, correct transaction entries if needed, submit maintenance receipts, and validate or dispute any draft backs charged by CAP/FM.

20. g. Added. Individuals designated by the Wing Commander (such as Project Officers and Wing Staff) may be assigned credit cards to help minimize out-of-pocket expenses for purchases needed to perform their duties. These cards are the preferred method of payment for expenses for their assigned purpose.

20. g. (1). Added. Upon receipt of the monthly credit card statement, the Wing Administrator will enter the line item purchases on NJWF 173-X, Credit Card Expense Justification Report for each credit card monthly statement and send it to each individual card holder for substantiation.

20. g. (2). Added. Each cardholder will complete, sign and return the NJWF 173-X report with legible, detailed receipts and any required CAPFs 170 to the Wing Administrator.

24. a. Added. NJ Wing travel may be undertaken when the benefits of the trip will serve to execute or improve NJ Wing programs and services. Travel should be planned to ensure effective use of time and to minimize expenses. Members on wing travel are official representatives of Civil Air Patrol and their public behavior must, at all times, project an image that is a credit to the organization.

24. b. Added. Prior approval of travel including purpose for travel, itinerary, estimated expenses and payment methods will be submitted for using NJWF 173-T, Travel Expense Approval and Report, at least 10 business days prior to the travel departure date. Review and prior approval will be via DocuSign by a quorum of the finance committee. Acceptable expenses include, but are not limited to, lodging, air transportation, meals not to exceed \$50.00 per person per day, personally owned vehicle fuel, internet access fees if required for CAP business, parking fees and tolls.

24. c. Added. Upon return from travel, members will complete the post travel section of NJWF 173-T and submit it with detailed receipts, any CAPFs 170, to document the all travel expenses both member paid and corporate credit card paid expenses within 20 days of return to wingbanker@njwg.cap.gov.

24. d. Added. Member paid expenses during travel are reimbursed using a NJWF 173-R, Payment Request Form, which must be submitted at the same time as NJWF 173-T and supporting documentation. Only actual member costs, documented by detailed receipts, will be reimbursed.

27. Due to the cost of licensing and multiple legal issues in the State of New Jersey and its many local municipalities, the Wing Commander does not authorize raffles in New Jersey Wing.

33. Added. NJ Wing Finance Forms

33. a. Added. All NJ Wing finance forms and documents are stored online in the DragonNET Forms and Publications webpage: <https://sites.google.com/a/njwg.cap.gov/wingforms/>. Members should check this site for the most current versions and destroy all obsolete documents.

33. b. Added. Submitting finance documentation to NJ Wing Finance Department.

33. b. (1) Added. The preferred method of submission of finance forms and documentation to NJ Wing Finance Department is by email to: wingbanker@njwg.cap.gov

33. b. (2) Added. Regular mail (First Class US Postal Service) may be used but will add several days to processing time. Unless otherwise directed by the wing finance department, specialty mail services like Certified, Priority, or Express Mail should not be used as they add unnecessary expense and additional time to pick-up through the Joint Base MDL mail system. Mail finance documents to:

Civil Air Patrol - NJ Wing / FM
PO Box 16099
Joint Base MDL, NJ 08641-6099

33. c. Added. The following forms allow NJ Wing Finance Department to document, process and approve finance transactions and maintain adequate financial records and controls IAW CAPR 173-1.

33. c. (1) Added. NJWF 173-A, *Wing Event Purchase Authorization Form*, is submitted to the event director to pre-authorize purchases for wing level events ensuring they are necessary and cost effective.

33. c. (2) Added. NJWF 173-C, *Cash Collection Worksheet*, is submitted with deposit documentation sent to wing finance. It allows appropriate control of cash received.

33. c. (3) Added. NJWF 173-D, *Deposit Advice Form*, is submitted with supporting documentation to wing finance to ensure that deposited funds are credited to the proper unit's account in QuickBooks.

33. c. (4) Added. NJWF 173-E, *Direct Deposit Sign Up Form*, is submitted by individuals wishing to be reimbursed electronically rather than by check.

33. c. (5) Added. NJWF 173-R *Payment Request Form*, is submitted with supporting documentation and appropriate approving signatures for processing the payment bills and/or expense reimbursement requests.

33. c. (6) Added. NJWF 173-T, *Travel Expense Approval and Report*, is submitted prior to travel to approve the travel. Upon return from travel, the approved form is resubmitted to the finance department with receipts, any CAPFs 170, and if reimbursement is requested NJWF 173-R.

33. c. (7) Added. NJWF 173-X, *Credit Card Expense Justification Report*, is submitted with supporting receipts and any CAPFs 170 to the finance department to clarify and validate charges on corporate credit cards issued to individuals.

33. c. (8) Added. NJWF 77, *Vehicle Mileage Log*, is used to track vehicle fuel expenses and determine which unit or activity will be invoiced for fuel charged to the NJ Wing Global Fleet fuel credit cards. Monthly logs and fuel receipts are submitted to lgt@njwg.cap.gov by the 7th day of the next month.

33. c. (9) Added. NJWF 10-173, *Activity and Fundraising Request Form*, is used to submit unit fundraising and activity request packets to wing for review and approval.

34. Added. NJWP 202, *Wing Finance Officer Handbook*

This handbook for group and squadron finance officers is a comprehensive reference for their duty assignment.

JOE H. ABEGG, Colonel, CAP
Commander

Attachment 1 - COMPLIANCE ELEMENTS

Checklist and Tab	#	Compliance Question	How to Verify Compliance	Discrepancy Write-Up	How to Clear Discrepancy
DA	03	<p>Are wing forms published IAW CAP Regulations? If the wing publishes wing forms, is the use of each form specified in an official wing directive publication</p>	<p>Wing will provide access to online forms or copies of forms for review. NOTE: A form is a tool used for the collection, recording, and/or extraction of information whereby a predetermined set of data fields have been established and defined to meet a definitive CAP purpose or objective. All forms, regardless of the issuing headquarters, must be prescribed in an official directive publication.</p> <p>(1) A new form and the prescribing publication must be published and distributed simultaneously. Revised forms may be published and distributed independently.</p> <p>(2) The prescribing publication directs organizations and individuals to use the form, how and when to complete it, and how to submit it.</p> <p>Note: We no longer have policy letters; a memorandum style letter is acceptable.</p>	<p>(A-Discrepancy): [xx] (D4 Question 3) Wing failed to issue a prescribing publication for the following wing forms IAW CAPR 5-4 para a(1). NOTE: Use sub-bullets to specify the forms in question.</p>	<p>Attach a copy of the prescribed official directive publication or documentation that the form has been rescinded to the discrepancy in the Discrepancy Tracking System (DTS)</p>
FM	02	<p>Are all financial transactions completed IAW CAP regulations?</p> <p>a) Are all expenditures approved in writing (or Sertifi) by a designee listed on the CAPF 172?</p> <p>b) If the wing had expenditure is over \$1,500, did the Finance Committee approve through Sertifi? - If unit(s) had expenditures over \$500, were two authorized signatures obtained?</p>	<p>a, b) WFA will review the approval for a sample of wing and unit(s) expenditures</p>	<p>a, b) (A Discrepancy): [xx] (D3 Question 2) Wing and unit financial transactions were not properly approved IAW CAPR173-1 paras 6i, 9b(5), 9b(11), 9c(4), & 18 - An A-Discrepancy should only be used for a trend of missing approvals - Give details of the trend including number of items missing approvals</p>	<p>For all discrepancies: To clear a discrepancy for failure to obtain properly approved transactions the Wing will conduct Internal Financial Reviews for 3 consecutive months, complete CAPF 173, upload all 3 months' CAPF 173 to SmartVault and attach to the discrepancy in the Discrepancy Tracking System (DTS).</p>

Checklist and Tab	#	Compliance Question	How to Verify Compliance	Discrepancy Write-Up	How to Clear Discrepancy
FM	02	c) Do expenditures, journal entries and deposits have proper supporting documentation?	c) WFA will review the supporting documentation for a sample of wing and unit expenditures, journal entries, and deposits	c) (A Discrepancy): [xx] (D3 Question 2) Wing and unit financial transactions were not supported with appropriate documentation IAW CAPR 173-1 paras 6i, 9b(11), 20c, 20d, 24, 25 - An A-Discrepancy should only be used for a trend of missing documentation - Give details of the trend including number of missing documents	For all discrepancies: To clear a discrepancy for failure to obtain properly approved transactions the Wing will conduct Internal Financial Reviews for 3 consecutive months, complete CAPF 173, upload all 3 months' CAPF 173 to SmartVault and attach to the discrepancy in the Discrepancy Tracking System (DTS).
FM	07	Does the Wing ensure credit card compliance IAW CAP regulation? a) Was written notification issued for noncompliance? b) Were cards deactivated or revoked after three warnings?	WFA will review a sample of credit card statements and all supporting documentation for compliance issues. WFA will then review how the wing handled any instances of noncompliance.	(A Discrepancy): [xx] (D3 Question 7) Wing did not formally notify cardholder of noncompliance or deactivate cards for non-compliance IAW CAPR 173-1 para 20d.	Wing must issue letters for any past non-compliance, cancel any cards if applicable, and attach a copy of the Plan of Action approved by the Wing/CC to prevent reoccurrence to the discrepancy in the Discrepancy Tracking System (DTS).