



**NEVADA WING FINANCIAL MANAGEMENT POLICY
CHANGE 2
18 May 2012**

APPOINTMENT OF FINANCE COMMITTEE

Nevada Wing and each squadron will use NVCAPF 173-4 to appoint their Finance Committees. This form combines a Personnel Authorization with a signature column to meet the requirements of NHQ. The NVWG WFA has reviewed and approved use of this form.

BANKING

Nevada Wing and each squadron will use the CAP Wing Banker system. All payments will be made by the Wing Administrator in response to properly approved Check Requests. A Check Request will be made by submitting NVWG Form 1 together with required documentation to the Wing Administrator. The Wing Administrator will upload this package to Sertifi and forward it to all required approvers. Detailed instructions on use of this form are posted on the NVWG Website. This process applies to both Wing and subsidiary units.

Nevada Wing, Civil Air Patrol will use online banking and 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.

INVOICES

All invoices submitted to the wing administrator for payment must be accompanied by an approved NVWG Form 1. Neither the director of finance nor the wing administrator should approve invoices, except for recurring expenses as listed below.

Type of Expense	Approval Limit Per Invoice
Monthly drinking water/coffee	100
Facility Water Bill	75
Monthly Phone / fax / internet	295

Facility gas and electric	230
Monthly office supplies	100
Monthly Hangar rent	500
Monthly Facility cleaning	150
Annual PO Box rent	225
QuickBooks Monthly Fee	25

For payments over \$1,500, majority finance committee approval is required through Sertifi or in meeting minutes.

Approved invoices less than \$500 may be paid online by the Wing Administrator without specific payment approval.

For invoices over \$500 the Wing Administrator will print the summary payment page of invoices to be paid. This summary page together with scans of the invoices will be submitted via Sertifi to the signatories on the account. As soon as TWO signatories have approved the list, the Wing Administrator may complete the process of payments online. The signature/approval page will be maintained in the books and records.

The Finance Committee will review a listing of all electronic payments made at each meeting.

Invoices paid online will be filed with all other invoices that have been paid.

RECEIPTS

All receipts for reimbursement or for Credit Card accounting must be detail receipts showing the items purchased, food ordered, etc. If tips are only indicated on the payment receipt, then both receipt forms should be submitted.

CREDIT CARDS

Issued Visa Credit Cards

Credit cards are provided as a privilege for purchases necessary and to keep out-of-pocket expenses for the members to a minimum. The Finance Committee has authorized use of the Wing VISA credit cards for the following wing staff officers subject to the credit limits shown below for each card:

Wing Commander	\$5000.00
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Wing Vice-Commander	\$5000.00
Wing Administrator	\$5000.00
Wing Chief of Staff	\$5000.00
Wing Director of Operations	\$5000.00
Wing Director of Finance	\$5000.00

Credit cards will not be used for cash advances.

Any credit card that is lost or stolen must be reported immediately to the credit card issuer, Wing Commander and Wing Finance Officer.

The credit card **will not** be used for personal expenditures at any time.

The current closing date for Wing Credit Card statements is the 13th of each month. After receipt of the monthly statements the Wing Administrator will email to each cardholder a reminder and a blank Credit Card Reconciliation form. Within five days each cardholder will complete the reconciliation form, attach all receipts and email to Wing HQ. All receipts must show what the expenditure was for to facilitate posting to the correct accounts. Vehicle identification numbers, aircraft N numbers, mission numbers, the purpose of the expense and any other identifying information necessary to facilitate the categorization of these expenditures must be supplied.

The Bank of America Certification statement will be reviewed by a non-cardholding member 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 Wing Administrator. The form must be signed only by a member performing the review/reconciliation.

The Wing Administrator will verify the reconciliation forms against the consolidated bill, inform card holders of any discrepancies and submit the verified bill to the Finance Committee for approval via Sertifi.

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 above. Purchases over \$1500 continue to require finance committee approval.

Cardholders are also authorized to pay mission-related expenses, such as RON's, 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 24 hours of return from the mission.

The card holder is responsible for the credit card at all times. He/she will insure that it is used only for authorized purchases.

Charges related to business meals and entertainment must be documented on CAP Form 170. (Not related to per diem type single meals for the card holder) This form can be found on the Nevada Wing Headquarters website.

The following penalties will be imposed for failure to comply with the above requirements:

- Should misuse be determined the card will be immediately cancelled with the credit card company.
- 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.
- 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 card for personal purchases.
- 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.
- A warning will be issued for failure to turn in receipts on a timely basis. After the third warning the credit card will be deactivated.

Pre-Paid Credit Cards

Pre-paid credit cards may be used by personnel for travel and/or event purposes in lieu of advanced funds. The Wing Administrator is authorized to issue a pre-paid credit card with a designated credit balance under the same terms and conditions as issuing a cash advance in the same amount.

The pre-paid credit card must be returned with a Credit Card Reconciliation Form and all receipts within one week of completing travel.

Otherwise, the same rules apply to pre-paid cards as to regular credit cards.

Automotive Gas Credit Cards

Gasoline credit cards may be used by personnel for travel in lieu of advanced funds.

Several Wing Staff members have vehicle fuel credit cards issued to them. Other members may request temporary issue of a vehicle fuel credit card for specific travel through the

Wing Administrator.

These cards will be used for authorized business only. Vehicle fuel credit card receipts must be submitted to Wing with appropriate explanation of the business purpose. Fax or scanned copies of these bills are acceptable.

Receipts as well as any temporarily issued credit cards must be submitted to Wing HQ within one week of completing travel. If any of the fuel purchases are mission-related,

copies of the receipts must also be uploaded to the specific sortie in WMIRS.

Aircraft Fuel Credit Cards

In order to improve control, assure that proper receipts are available for all fuel expenses and to improve operational efficiency, Nevada Wing has established “wet” rates for the use of corporate aircraft. Members will be charged one hourly rate to cover maintenance, fuel and other operational expenses, and these rates will be published, from time to time as required, in Wing Supplements to CAPR 66-1.

Fuel credit cards are available in all Wing aircraft and should be used for fueling the aircraft whenever possible. If fuel must be purchased at a location which will not honor the fuel cards, then separate procedures exist for the member to pay and be reimbursed.

These credit 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 Wing Commander, Vice Commander, Chief of Staff or the Director of Operations when unique mission requirements dictate this is necessary.

Receipts must be obtained for all fuel purchased with the Wing Fuel Credit Cards. All A/C fuel receipts must be uploaded to the specific WIMRS sortie.

NEVADA WING MEMBER FLYING

This instruction prescribes the procedures for payment of the monthly invoice for member flying.

The Wing Administrator will create and distribute to all Squadron Commanders a monthly bill for member flying.

This bill will be submitted to unit commanders via the email distribution list. Since this is a “pass through” bill which will be collected from individual members, squadron Finance Committee approval for this bill is not required.

The Wing Administrator will allow a reasonable time for squadrons to question any potential errors on the bill, and will then transfer the funds from the squadron account to the Wing account. The squadrons will **not** need to generate check requests.

Squadrons will collect checks from the individual members, but will not deposit them until receipt of the monthly flying bill. Squadrons will compare the checks to the monthly flying bill and seek corrected checks as necessary from members. Squadrons will make **one single deposit to the unit account in the exact amount shown on the monthly flying bill**, and forward the required deposit advice and supporting documents to Wing HQ via email or fax.

If an error is discovered that cannot be reconciled, the Squadron will inform the Wing Administrator and seek instructions before making any deposit.

TRAVEL POLICY

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. 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.

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.

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.

Reimbursement for non-routine travel should be approved by the Finance Committee, in advance if possible. 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.

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.

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.

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.

Food may be reimbursed based on actual expense or, if more convenient, at the per diem rates established by the Air Force. Contact the Wing Administrator for specific guidance.

Acceptable expenses include, but are not limited to, food, lodging, air transportation, vehicle fuel, car rental or other surface transportation, and purpose-related communication

costs. Mileage may be reimbursed at a rate of \$.50 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, he/she may not submit an additional reimbursement request for fuel expenses.

Reimbursement Requests

A CAP Travel Voucher is required to document travel and obtain reimbursement. This form is available on the Wing website under NVWG Publications. The 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.

Travel advances

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 30 days, the member will be responsible for reimbursing the wing the entire amount of the advance.

Air travel

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 credit card. Non-refundable 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.

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 Travel Voucher and receipts should be attached.

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.

Coach class (or lowest available) should be used by all members. Business and First class fares are not authorized. However, airline upgrades may be approved (in advance) by the

Wing Commander if availability or length of trip are issues

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.

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.

Ground transportation

Members are encouraged to rely on lowest cost local transportation, such as hotel courtesy vans, 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 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.

The wing may 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. No receipt is necessary for a toll expense or for parking meters. Members are responsible for all other expenses incurred while driving their personal vehicles, including moving traffic violations and parking tickets.

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.

Business Meeting Meals or Entertainment

Business meeting meals or entertainment must have a business purpose and must include two or more persons. Costs should be reasonable and customary for the location. Itemized receipts are required. A CAPF 170 is required to accompany receipts for these expenses.

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.

Personal Meals

Personal meals are individual, everyday meals consumed during business travel. A maximum of three personal meals per day may be reimbursed. Per diem may also be used in lieu of individual receipts and is the preferred method of reimbursement. The current rates can be found at the following website <http://www.gsa.gov/portal/category/21287>. If individual receipts are used instead of per diem, the actual meal receipts with a specific itemization on the receipt showing what was ordered must be submitted. Credit card receipts will not be accepted. Alcohol may not be reimbursed for personal meals.

Meals during same-day travel are not reimbursable. 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.

Miscellaneous

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.

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.

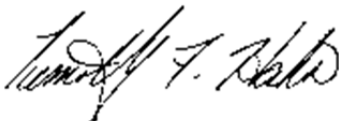
Tips: Reasonable tips for baggage handling may be reimbursed, however there must be a receipt to document the tip. This is another good reason for using per diem, which has an allowance for incidentals.

Registration fees: Reasonable charges for registration fees may be reimbursed including late fees if unavoidable.

BANK TRANSFERS

Electronic transfers of funds may only be accomplished by authorized account signers. All electronic transfers of funds will be conducted in accordance with CAPR 173-1. All electronic transfer greater than \$1,500 require the approval of the Wing Finance Committee via Sertifi.

Transfers of unit funds require the approval of the unit finance committee, regardless of amount or account, except monthly flying bill funds as described above



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