



NM WING SUPPLEMENT 1

CAP REGULATION 173-1

6 February 2023

APPROVED/K. BAKER/CAP/FM

Finance

FINANCIAL MANAGEMENT PROCEDURES

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

9.b.(4) Added:

(a) State Operations & Maintenance funds provide for state-funded facilities, utilities, wing secretary, wing supplies, and equipment. State O&M funds are budgeted by wing staff and approved by the wing finance committee. All allowable O&M purchases are contracted and paid by NM State Department of Military Affairs (DMA) via purchase request submitted by NM Wing HQ.

(b) State Proficiency training funds provide for pilot, aircrew, and ground SAR team training. Proficiency training funds are budgeted by NM Wing Operations and approved by the wing finance committee. All allowable proficiency training expenses are reimbursed by DMA via invoice submitted by NM Wing HQ.

(c) State School Enrichment Program (SEP) funds provide for instructors and supplies at participating middle schools. The SEP funds are budgeted by the Group 800 finance committee and approved by the wing finance committee. All allowable SEP expenses are reimbursed by DMA via invoice submitted by NM Wing HQ.

(d) Member dues rebates from NHQ and donations to NM Wing provide for discretionary expenses not otherwise payable or reimbursable. These include wing commander and staff travel plus incidental expenses necessary for wing operations. The discretionary budget is a prediction of those expenses, not an allowance to be spent.

(e) Special activities such as cadet encampment, glider encampment, etc. shall submit a zero balance budget to the wing finance committee at least 30 days prior to commencement of the activity. A zero balance budget means that income from fees, donations, etc. must equal expenses.

11.c. Duplicate copies of field checks used for special activities shall each be attached to a NMWG Form 173E *Expenditure Report* along with applicable receipts. The completed forms 173E and receipts shall be submitted to wing finance within 7 days of issuance of the check.

11.r. Written receipts will be issued for all cash payments of \$10.00 or more. Duplicate receipts are recommended, with the original copy given to the payor. Duplicate copies shall be retained as required by CAPR 10-2 *Files Maintenance and Records Disposition*.

12. Aircraft Minor Maintenance. Added:

a. Squadrons having custody of an aircraft at the end of the month shall submit a NMWG Form 6 *Aircraft Financial Report* to wing finance by the 10th of the following month. An aircraft in maintenance or deployed is considered in the custody of the last unit that had custody prior to going to maintenance or

deployment. NMWG Form 6S (Excel version) is used to report flight activity for one aircraft, dry rate. NMWG Form 6B (pdf version) may be used in lieu of NMWG Form 6S, when Excel (or equivalent) is not available. NMWG Form 6M (Multiple Aircraft) may be used by a squadron having multiple aircraft and a wet rate. The flight log for the aircraft for the month shall be submitted with the NMWG Form 6.

17. Deposits. Added:

a. Deposits are reported to wing finance using NMWG Form 173D *Deposit Advice*. Payments for member-paid flying must include a description of the flight: pilot, date, aircraft tail number and flight hours. Mission and sortie number may be included.

b. Deposits may be made at a local Wells Fargo branch or sent to wing finance for deposit. Wing finance can provide preprinted deposit slips, or a blank deposit slip may be used. Wing finance will provide the appropriate account number, name and address for entry on a deposit slip. Checks should be endorsed "Civil Air Patrol." If checks are sent to wing finance for deposit, include a NMWG Form 173D.

c. Copies of the NMWG Form 173D, checks, deposit slip and deposit receipt shall be sent to wing finance within 7 days of the deposit.

d. Payments for special activities such as cadet encampment, glider encampment, etc. shall be made to the individual's home unit, and deposited to that unit's account. Special activity fees, including any unit supplement, shall then be transferred to the appropriate special activity account using NMWG Form 173T. Refunds will be processed in a reverse manner.

18. Payments. Added:

a. Requests for payment will be submitted to wing finance using NMWG form 173C *Request for Payment*.

(1) Enter unit name and charter number, or wing special activity (cadet encampment, etc.).

(2) Enter all required payee information (person or company to receive the payment).

(3) Enter a description and amount for each item. For reimbursements, use one line per receipt. Enter credit for returns on a separate line.

(4) Unit expenditures must be approved by a member of the unit finance committee. Approvers may not sign a request made payable to themselves, their spouse or members of their household.

(5) Attach copies of the bill, receipt, invoice or other written request for payment. The bill, receipt, invoice or other written request for payment shall be annotated with the name of the CAP member receiving the goods or service.

(6) Unit expenditures in excess of \$500, include a copy of the unit finance committee minutes approving the expenditure.

(7) Send the NMWG Form 173C and supporting documentation to Wing Finance for processing.

b. Requests for reimbursement of vehicle fuel expenses will be submitted using NMWG Form 104G *Ground Vehicle Fuel Usage Data*. Reimbursable vehicle sorties will be entered in WMIRS.

c. Reimbursements to CAP members may not be paid using special activity field checks. All requests for reimbursement to CAP members must be submitted to wing finance as above.

d. Units below wing will request transfers of funds using NMWG Form 173T *Finance Transfer Request*. Transfers may be accomplished between checking and savings accounts, between units, to

special activity accounts, or to wing. Transfers from unit funds must be approved by a member of the unit finance committee. Transfers of \$500 or more must be approved by the unit finance committee of the unit providing the funds to be transferred.

20. Credit Cards and Credit Accounts. Added:

e. NM Wing maintains three types of credit cards - aircraft, vehicle and administrative. Lost or stolen credit cards must be reported immediately to the Wing Commander and Director of Finance, who will notify the credit card issuer. The Wing Administrator shall also be notified.

f. NM Wing aircraft credit cards will be issued to each corporate airplane and kept with the plane in the Aircraft Information File (AIF) binder at all times. These cards will be used for the assigned airplane for the purchase of fuel and oil for approved missions only.

(1) The mission number, sortie number(s), PIC and hours flown will be noted on the receipt and/or on NMWG Form 104F *Aircraft Fuel Usage Data*. Use of NMWG Form 104F is optional with full size (8 ½ inch by 11 inch) fuel vendor receipts, required for all other receipts. Information required on NMWG Form 104F shall be noted on the full size receipts. Receipts and NMWG Form 104F for each use of the card will be uploaded to WIMRS within 24 hours of such usage. The NMWG Form 104F and original receipt must be sent to Wing HQ within 7 days of the expense.

g. NM Wing Vehicle fuel credit cards are maintained by Wing Headquarters and are available for missions and special activities for use in refueling CAP vehicles.

(1) The driver's name, mission number and purpose of the expense will be recorded on a NMWG Form 104G *Ground Vehicle Fuel Usage Data*. The NMWG form 104G with fuel receipt attached will be uploaded to WIMRS within 72 hours.

(2) The original receipt attached to the NMWG Form 104G will be returned to Wing HQ within 7 days of the expense. Receipts from special activities will be submitted wing finance within 7 days of completion of the activity. The special activity name or abbreviated reference will be written on each receipt.

h. Administrative credit cards are maintained by Wing HQ, and may be issued to Wing Staff and other wing members for temporary use. These cards are intended for the purchase of items required for the daily operation of Wing HQ and/or special activities.

(1) All wing credit card purchases will be substantiated by a purchase receipt or invoice returned to Wing HQ within 7 days of the expense. The receipt shall be annotated with the name of the person making the purchase. All administrative (non-fuel) credit card usage and expenses shall be reported to wing finance using NMWG Form 173E (preferred) or a similar manner providing all pertinent information.

(2) Receipts from special activity purchases will be documented on NMWG forms 173E and submitted to wing finance with the special activity finance paperwork within 7 days of completion of the special activity. The special activity name or abbreviated reference will be written on each receipt.

i. CAP NHQ also issues credit cards for vehicle and aircraft use. Those NHQ credit cards are not addressed here.

24. Travel. Added:

a. Ordinary travel by New Mexico Wing CAP members is at the member's expense. NM Wing recognizes that members may incur travel expenses that are over and above a reasonable amount expected. Official travel includes direct and indirect support of CAP programs and missions, and is generally reimbursable or paid directly by CAP. Non-official travel includes transportation to and from CAP meetings, encampments and other activities. Non-official travel is solely at the risk of the individual CAP members and their passengers. Non-official travel is generally not reimbursable.

b. Air Force, CAP NHQ or other agency funded travel. NMWG CAP members will comply with all applicable travel policies and procedures of agencies providing funding for CAP travel.

(1) Funded travel may be authorized by CAP NOC on approved missions.

(2) Authorized hotel and per diem expenses are entered as a Remain Over Night (RON) Expense in WMIRS. The request is usually done by the mission coordinator in advance of travel for approval per CAPR 173-3.

(3) Record mission number on receipt.

(4) Member scans and uploads receipts in the WMIRS mission number, under member name on the RON screen.

(5) Wing finance reviews and submits the reimbursement e108 to NHQ.

(6) Member will have CAPF 179 (direct pay authorization) on file at NHQ to receive reimbursement.

c. NM Wing funded travel. If a member travels to a function as the designated representative of the Wing, his/her expenses may be reimbursable.

(1) A request for travel reimbursement authorization from NM Wing funds shall be submitted to the wing finance committee not less than two weeks prior to the anticipated travel dates. A maximum requested reimbursement amount shall be specified. There is no guarantee of approval. Wing finance committee approval of a budget item does not automatically constitute approval of expenses.

(2) Reimbursable expenses include airfare, vehicle fuel, rental car, parking fees, taxi, airport limousine and lodging. Meals, other than official functions, are not reimbursable. Per diem will not be paid. Incidental expenses are not reimbursable. All travel expenses shall be reported to wing finance within 14 day after return, using NMWG Form 173C or equivalent. All receipts shall be included, marked with members name and event name.

d. Each Corporate Owned Vehicle (COV) to be used on an authorized CAP activity requiring travel in excess of 50 miles shall be entered as a ground sortie in WMIRS using the mission number provided by the event project officer or mission number "NM-MISC". Vehicle fuel and oil expense will be recorded on NMWG Form 104G, with receipt attached and mission number annotated on the receipt and/or on the form 104G. The NMWG Form 104G will be scanned and uploaded to WMIRS against the sortie. The original NMWG Form 104G with receipt(s) attached will be sent to NM Wing HQ within 7 days.

e. When available, a COV may be assigned to a unit. Delivery of a COV to a unit will be at the expense of the unit receiving the vehicle, including any chase vehicle required. NMWG HQ may request return of the COV to NMWG HQ (or other location designated by NMWG HQ) at any time. Fuel for return of the vehicle is reimbursable by wing, as well as fuel for a chase vehicle to return the COV driver.

f. Generally, travel by a Personally Owned Vehicle (POV) is not reimbursable. Approved travel by POV shall be by the most direct, time efficient route, unless directed otherwise. Side trips for personal business are not authorized. POV travel for distances less than 50 miles is not reimbursable. RTB travel must occur within one duty day of completion of the approved CAP activity.

(1) Reimbursement for use of a POV is limited to automobile fuel actually used while enroute to/from and while performing an assigned mission or task; the member will assure the POV is fully fueled before travel starts. Vehicle fuel and oil expense will be recorded on NMWG Form 104G, with receipt attached. The purpose, assigned task and event information will be recorded on the NMWG Form 104G. The NMWG Form 104G will be scanned and uploaded to WMIRS against the sortie. The original NMWG Form 104G with receipt(s) attached will be sent to NM Wing HQ within 7 days. No reimbursement is provided for maintenance, repairs, depreciation or insurance.

(2) For reimbursable non-official travel, in lieu of a fuel receipt POV drivers may establish fuel and oil cost at the rate per mile established by the Internal Revenue Service for charitable travel. Drivers must report odometer readings at the start and end of CAP usage in NMWG form 104G

(3) The wing commander may authorize reimbursement, consistent with adopted budgets, for non-official use of a POV for participation in CAP activities when ground travel in excess of 50 miles is required. Authorization for reimbursement is not automatic, and may be disapproved. The commander shall notify wing finance of such authorization.

g. The wing commander may authorize reimbursement, consistent with adopted budgets, for other travel expenses such as overnight housing when applicable.

h. Subordinate units within the New Mexico Wing may adopt a Travel Financial Management Procedure applicable to their unit for travel expenses payable from unit funds.

MIKE LEE, Colonel, CAP
Commander

Attachment 1
COMPLIANCE ELEMENTS

OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-up	How to Clear Discrepancy
Activity FM	01	a) Are duplicate copies of field checks attached to NMWG Form 173E?	a) Examine special activity records in wing finance for compliance.	a) Duplicate copies of field checks are not attached to NMWG Form 173E.	a) Remind applicable personnel to use NMWG Form 173E to report field checks usage.
		b) Are receipts attached to NMWG Form 173E?	b) Examine special activity records for inclusion of receipts.	b) Special activity receipts are not attached to NMWG Form 173E.	b) Remind applicable personnel to attach receipts to NMWG Form 173E.
Unit or Activity FM	02	Are written receipts issued for cash payments \$10 or over?	Examine unit or special activity records for copies of receipts.	Written receipts were not issued for cash payments of \$10 or over.	Remind applicable personnel to issue written receipts for all cash payments of \$10 or over.
Unit FM	03	Are aircraft NMWG Form 6 reports and flight log submitted to wing finance by the 10 th of each month?	Examine unit or wing finance records for compliance.	Aircraft NMWG Form 6 reports were not submitted to wing finance by the 10 th of each month	Remind applicable personnel to submit NMWG Form 6 reports by the 10 th of each month.
Unit or Activity FM	04	a) Are bank deposits reported to wing finance using NMWG Form 173D?	a) Examine wing finance records for compliance.	a) Bank deposits were not reported to wing finance using NMWG Form 173D	a) Remind applicable personnel to use NMWG Form 173D to report bank deposits
		b) Are copies of checks, deposit slip and deposit receipt submitted to wing finance within 7 days of the deposit?	b) Examine wing finance records for compliance	b) Copies of checks, deposit slip and deposit receipt were not submitted to wing finance within 7 days of the deposit	b) Remind applicable personnel to submit copies of checks, deposit slip and deposit receipt within 7 days of bank deposits
Unit or Activity FM	05	Are requests for payment submitted using NMWG Form 173C?	Examine wing finance records for compliance	NMWG Form 173C was not used with requests for payment.	Remind applicable personnel to use NMWG Form 173C when requesting payments.

Unit or Activity FM	06	Are requests for funds transfers submitted using NMWG Form 173T?	Examine unit or wing finance records for compliance.	NMWG Form 104t was not used with requests for transfer of funds	Remind applicable personnel to use NMWG Form 173T to request funds transfers.
PIC	07	Are aircraft fuel receipts submitted to wing finance within 7 days using NMWG Form 104F?	Examine wing finance records for compliance	Aircraft credit card fuel receipts were not submitted to wing finance within 7 days using NMWG Form 104F.	Remind applicable personnel to submit aircraft fuel receipts within 7 days using NMWG form 104F
Driver	08	Are vehicle fuel receipts submitted to wing finance within 7 days using NMWG Form 104G?	Examine wing finance records for compliance	Vehicle credit card fuel receipts were not submitted to wing finance within 7 days using NMWG Form 104G.	Remind applicable personnel to submit vehicle fuel receipts within 7 days using NMWG form 104G
Wing Staff	09	Are administrative credit card receipts submitted to wing finance within 7 days using NMWG Form 104E?	Examine wing finance records for compliance	Administrative credit card receipts were not submitted to wing finance within 7 days using NMWG Form 104E.	Remind applicable personnel to submit administrative credit card receipts within 7 days using NMWG form 104G
Wing Staff	10	Are travel expenses reported to wing finance within 14 days of return using NMWG Form 173C or equivalent, with receipts attached?	Examine wing finance records for compliance	Travel expenses were not reported to wing finance within 14 days of return using NMWG Form 173C or equivalent, with receipts attached.	Remind applicable personnel to report travel expenses within 14 days of return using NMWG form 173C or equivalent, with receipts attached.