

# **Oregon Wing, CAP**

## **Financial Management Procedures**

Effective: Feb 1, 2016

As a congressionally chartered 501(c)(3) corporation, Civil Air Patrol (CAP) must clearly and accurately document all financial transactions. The Wing Financial Management Procedure (FMP) (1) details the documentation requirements to comply with CAP Regulations, particularly CAPR 173-1 (Financial Procedures and Accounting), (2) explains Oregon Wing's Travel Policy, and (3) provides procedures for bank transfers, WEX card usage and reporting, expense reimbursement, and deposits.

### **1. Travel Policy**

- A. Historically, Oregon Wing has not reimbursed travel. Recognizing the travel required of Wing Commanders however, the Wing has allocated up to \$4,900 annually to cover required Wing Commander's travel. This exception to policy is based on the fact that Wing Commanders represent the Wing's interests rather than their own on these trips. CAP National Headquarters (NHQ) partially reimburses (up to \$400.00 per trip) Wing Commander's trips to two annual NHQ functions.
- B. For a mission critical need or emergency, members may submit a travel proposal via email to the Wing Commander, with a copy to Wing Finance, in advance of travel beginning. The request should include dates, business purpose of travel, and estimated cost. If the Wing Commander approves, his notification will specify which travel costs are reimbursable and to what extent.
- C. Within 30 days of returning from travel, the member will complete a Travel Report and Reimbursement Request. This form lists dates of travel, a summary of activities, and expenses related to the travel. The member should attach all receipts and the written commander approval. The business purpose of the travel (e.g. wing commander attendance at national conference) must be written on each receipt.
- D. Travel expenses should be limited to airfare (if corporate vehicle is not available or distance is too great), fuel expenses, hotel, rental car, parking, and registration. All costs will be reasonable. Estimated expenses should be approved by wing commander prior to travel.
- E. Routine travel to wing headquarters will not be reimbursed.
- F. If the wing uses the corporate vehicle to travel for corporate business, errands or daily use, fuel receipts must be documented with the vehicle usage report indicating miles driven, CAP business purpose, and destination. Fuel charges on the corporate card must also be supported with the vehicle usage report.

### **2. Bank Transfers**

- A. Electronic transfers of funds may only be accomplished by the Wing Commander, Vice Commander, the Wing Director of Finance, or the Wing Administrator.

- B. Transfers of unit funds require the approval of the unit finance committee, regardless of amount or account, except for transfers for monthly aircraft maintenance reimbursements to the Wing. Transfers can be performed in accordance with CAPR173-1 by email notification to the unit commander and finance officer that the funds will be transferred.

### **3. WEX Card**

- A. WEX Cards will be used for minor maintenance on corporate vehicles.
- B. Vehicle managers will use the assigned WEX Fleet Card to pay for the cost of minor maintenance to the vehicle. Oil changes and other routine maintenance under \$500 do not require prior approval. All other maintenance to the vehicle does require authorization and shall be obtained by the vehicle manager coordinating through the ORWG Transportation Officer.
- C. Vehicle maintenance that costs in excess of \$500 is considered major maintenance and requires a National Headquarters (NHQ) control number prior to having the maintenance performed. Requests for NHQ control numbers should be addressed to the Wing Transportation Officer. When the NHQ control number is issued, normal WEX procedures will be used. Reimbursement for major maintenance for which WEX Card usage is not approved will be paid for by the member/unit and reimbursement obtained from Oregon Wing following established collection procedures.

### **4. WEX Card Usage Procedures**

- A. Get the work done and pay with WEX card. Supply the PIN number and mileage, and key fob information for authorization of payment at place of service.
- B. Create a complete maintenance record in ORMS for the vehicle within three (3) days of the payment for services.
- C. Scan invoice and upload it into the ORMS maintenance record created in step 2 within three (3) business days of the payment for services.
- D. If you are unsure whether a purchase requires a control number, contact the Wing Transportation Officer for assistance.

### **5. Expenditure Approval**

- A. Absolutely no commitments will be made to spend any money without prior approval.
- B. Oregon Wing has three types of expenses within the meaning of this policy. They are Reimbursed, Recurring and Non-recurring. Each type of expenditure has a different approval process.
  - 1. **Reimbursed** – Prior to expending or committing to expend Wing funds expected to be reimbursed by outside agencies, approval must be secured from the funding agency. For any mission-related expenses, the existence of a mission number in WIMRS is an indication of approval by the funding agency. The IC must authorize the

expenditures before funds may be used. All requirements of the funding agency must be met and documented and funds received at Wing Headquarters before reimbursement is issued.

2. **Recurring** – Approval of all recurring expenses will be done by the Finance Committee at the beginning of each fiscal year and listed on the CAPF172. Any new recurring expenses must be approved by the Finance Committee prior to making any commitment to spend the money.
3. **Non-recurring** – There are two types of non-recurring expenditures, discretionary and non-discretionary.
  - a. **Non- discretionary** – These are items that are required and for which we have no discretion. An example is required aircraft maintenance.
  - b. **Discretionary** - Oregon Wing uses a Zero Based Budget (ZBB) process to budget and monitor income and expense accounts in the wing. All commitments for Wing Funds must be preapproved either through the ZBB process or by the Finance Committee.
- C. All reimbursements will be processed in accordance with CAPR173-1 (Financial Procedures and Accounting), CAPR173-3 (Payment for Mission Support) and Oregon Wing Supplements.
- D. All check request approvals will be submitted to the Wing Administrator with receipts and approved via Sertifi before a reimbursement is issued.
- E. Reimbursement requests over 60 days from expenditure will not be processed IAW CAP regulations.

## **6. Procedure for expense reimbursement request**

- A. Complete ORWG Form 36. This is a pdf fillable form located on the Wing Website.
- B. Email completed pdf form plus all documentation (invoices, receipts, etc.) to the Wing Administrator at [orwghq@yahoo.com](mailto:orwghq@yahoo.com).
- C. The Wing Administrator will quality-check the request and all documentation and will upload the request and documentation as one pdf document to Sertifi for approval by the Finance Committee, or the appropriate person listed on CAP Form172.
- D. When all required approvals have been received, the Wing Administrator will upload to Sertifi all reimbursement requests for the week as a Check Run and send to the Wing Commander and Wing Director of Finance for approval.
- E. The Wing Commander and the Wing Director of Finance will check to ensure all requirements have been met. Once they have approved the Check Run, the Wing Administrator will issue a reimbursement check through the Bank's online bill pay system.

## **7. Documentation Requirements for Reimbursement Requests**

A. All expenditures must have supporting documentation.

### **B. Receipts must detail**

1. Amount
2. Date
3. Vendor Information
4. Description of expense (credit card receipts aren't acceptable if they don't include a detailed description of expense)
5. Fuel receipts must have price per gallon, total gallons purchased, and vehicle number or aircraft tail number.

C. Item purchased with a warranty must include warranty information and serial number with reimbursement request – regardless of cost of item.

D. Unit activities must be preapproved for reimbursement. Approval for the activity must be attached to reimbursement requests.

## **8. Deposit Procedures**

A. All funds will be deposited in accordance with CAPR173-1 (Finance Procedures and Accounting) & CAPR173-4 (Payment for Mission Support).

B. Submit completed pdf ORWG Form 34 (available on the Wing Website) along with deposit slips, receipts and all supporting deposit information to the Wing Administrator at [orwghq@yahoo.com](mailto:orwghq@yahoo.com).

C. Funds collected for any activity, including fundraising, must be deposited upon receipt.

D. Funds collected on site must not be used to pay any expense. Expenses for the activity must be paid via check from the unit funds held by wing or paid by the member who must request reimbursement from the unit funds held by the wing.

## **9. Documentation Requirements for Deposits**

- A. Deposit Slip
- B. Copy of Checks deposited
- C. Deposit Receipt
- D. For donations send a copy of any supporting documentation.

Policy approved by the Wing Finance Committee on\_\_\_\_\_.

John R. Longley, Jr., Colonel, CAP  
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