

Wisconsin Wing, CAP

Financial Management Procedures

Effective: 12 January 2010
Updated/Reviewed: 18 September 2012

A. Invoice Approval Policy

All WI Wing invoices must have approval on WIWG F24 as listed below. This approval is to verify that the invoice/reimbursement is accurate, the items or services purchased are in working order and all items have been received or services completed and authorizes payment.

Wing Commander:	All types of budgeted expenses
Vice Commander:	All types of budgeted expenses
Chief of Staff – Support:	All types of budgeted expenses
Chief of Staff - Missions:	All types of budgeted expenses
Director of Finance:	All types of budgeted expenses
Director by Department	Expenses approved in fiscal year budget for directors department.

For WIWG payments over \$1,500, majority finance committee approval is required through Sertifi.

The unit finance officer, unit commander, or a designated finance committee member must initiate and approve any expenses under \$500.00 and provide the supporting documentation and WIWG F25. The units must have all expense transactions in excess of \$500.00 approved in writing or via email thread by the finance committee and supported with WIWG F25 and documentation.

B. Recurring Expenses

The following WIWG recurring expenses are authorized by the WIWG Finance Committee:

1. WIWG website vendor: Midphase for up to \$175.00 per quarter.

C. Credit Cards

Wisconsin Wing Units are authorized a Wisconsin Wing Unit Funds (UF) credit card as follows:

1. Prior to being issued a WIWG UF credit card, each unit must submit a written credit card financial management procedure to WIFM.
2. Any WI Wing unit may be issued two cards.
3. Each card will have a maximum credit limit of \$1,000.
4. The credit cards may only be used to pay for expenditures directly related to those activities within the scope of duty.
5. The aggregate balance on each account at any one time may not exceed the credit limit of the card, or the balance the unit has in the Unit Funds checking/savings account, whichever is lower. The UF credit card balance must be paid in full on a monthly basis.

6. Purchases over \$500.00 continue to require the Unit's finance committee approval.
7. All uses of the WI Wing Unit Funds credit card will be documented and reported to the Wing Administrator (WIWA).
 - a. All receipts must be turned in on a monthly basis with the unit's credit card statement. Statements and receipts must be submitted to the WIWA a minimum of 15 days prior to payment due date along with WIWG F25 (Check Request form).
 - b. All receipts must show what the expenditure was for to facilitate posting to the correct accounts.
 - c. 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 is a requirement.
 - d. All receipts must be legible in their original form. (i.e.: you cannot handwrite the total charges onto a photocopy of the receipt.)
 - e. A warning will be issued for failure to turn in receipts. After the second warning the credit card will be deactivated.
 - f. All usage must be documented with detailed (showing the amount, date, place, and essential character of each expense) receipts.
8. Personal use of the WI Wing Unit Funds credit card is strictly prohibited. The intent to reimburse the wing/unit is not justification to use the WI Wing Unit Funds card for personal purchases. ANY personal use of the WIWG UF card will result in the card being deactivated. The unit can then correct the problem that caused the personal use and apply for a new card.
9. The WI Wing Unit Funds credit card will not be used for cash advances. ANY cash advance use of the WIWG UF credit card will result in the card being deactivated. The unit can then correct the problem that caused the cash advance use and apply for a new card.
10. Any WI Wing Unit Funds credit card that is lost or stolen must be reported immediately to the credit card issuer, WI Wing Commander and WIWG Director of Finance.
11. The WI Wing credit card statement and expenses will be approved by the finance committee through Sertifi.
12. The Group/Unit monthly credit card statements and expenses will be approved by the finance committee along with WIWG F25 in order for Wing HQ to pay the credit card bill.
13. Units will approve as outlined in their written Financial Management Procedure and credit card usage procedure.

D. Travel Policy

The Wisconsin Wing travel policy provides oversight for travel of Wisconsin Wing staff members and Group Commanders. None of the travel expenses listed below (except for budgeted instate gas and oil) is reimbursable to any member unless the travel expenses have been specifically approved in advance by the Wisconsin Wing Finance Committee.

1. Authorized trips are reimbursable regardless of the type of transportation used. However, all travel shall be by the most direct and safest route. When a number of wing staff members are

traveling to the same destination, it is their responsibility to arrange for pooled transportation where practical.

2. Air travel reimbursement is limited to the most economical jet class available. Cost of tickets purchased for the wing staff member will be reimbursed. Travel and flight insurance will not be reimbursed. A copy of the credit-card statement or ticket voucher will be attached to the WIWG F24 Request for Payment.
3. Taxi fare will be reimbursed when other modes of travel are not available or practical. Original receipts will be attached to the WIWG F24 Request for Payment.
4. Privately owned vehicle expenses will be reimbursed for actual fuel and oil expenses only. Original receipts will be attached to the WIWG F24 Request for Payment.
5. Parking charges will be reimbursed. Original receipts will be attached to the WIWG F24 Request for Payment.
6. Car rentals will not be reimbursed, except in emergency situations with approval the Wing Commander or the Wing Commander's designee.
7. Meal expenses for National Board, Region Conferences, Region Commander's Calls, or other special meetings will be reimbursed up to \$35 (total for all meals) per day. Banquet fees will be reimbursed in full. Alcoholic beverages will not be reimbursed. Original receipts will be attached to the WIWG F24 Request for Payment.
8. Lodging expenses for National Board, Region Conferences, Region Commander's Calls, or other special meetings are limited to the single-room rate. If two or more authorized wing staff members share a room, the reimbursement rate will be at the double-room rate. Any charges in excess of the room rate plus applicable taxes will be the wing staff member's responsibility. Late room charges will not be reimbursed. Receipts will be attached to the WIWG F24 Request for Payment.
9. Registration expenses for the National Board, Region Conferences, or other special meetings will be fully reimbursed. A copy of the registration form should be attached to WIWG F24 Request for Payment. All reimbursement requests must be submitted on the WIWG F24 within 90 days (or prior to end of a fiscal year) of the return date of travel.
10. WIWG Staff and Group Commanders may use corporate aircraft for travel to in state wing business meetings. Reimbursement must be approved in the Wing Staff or Group Commanders budget. Reimbursement will be for aircraft fuel only unless approved by the WIWG finance committee.

E. Bank Transfers

1. Electronic transfers of funds may only be accomplished by the Wing Commander, Vice Commander, Chief of Staff – Missions, or the Wing Director of Finance.
2. All electronic transfers of funds require two signatures (or electronic approvals), regardless of the amount. All electronic transfer greater than \$1,500 require the approval of the Wing Finance Committee via Sertifi.
3. 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. These transfers can be performed in accordance with 173-1 by notification to the unit that the funds will be transferred.

F. Mobile Command Center (MCC) Fuel Card

1. The MCC Fuel Card is used for any authorized deployment such as an Actual mission, Practice mission, or public relations presentations, as long as the trip is authorized by the Wing Commander in advance.
2. The MCC Fuel Card will be locked in a secure area of the vehicle. Only the MCC Manager and drivers will have access to the card.
3. The MCC Fuel Card may only be used for charging fuel and lubricants that are necessary for the operation of the MCC during authorized deployments.
4. The MCC Fuel Card will not be used for Individual unit presentations.
5. Authorized MCC personnel will be listed in the WMU for easy access.
6. All original receipts, with mission numbers clearly written on them, must be submitted to the Wing Administrator within 15 days of the end of the mission. A warning will be issued for the failure to submit a fuel card receipt & the member's to use any WIWG Fuel Card will be rescinded.
7. Personal use of the MCC Fuel Card is strictly prohibited. Any personal use of the Fuel Card will result in the member's privileges to use any WIWG Fuel Card being rescinded.
8. Any Fuel Card that is lost or stolen must be reported immediately to the Credit Card Issuer, WICC, and the WIFM.

G. Wisconsin Wing Banker Program

1. All WI wing units will follow the procedures as outlined in the WIWG Banker Program manual.

H. Fund Raising/Donations

1. The Wing Commander is responsible for maintaining control over all CAP fund raising activities organized within the wing.
2. Subordinate units must obtain prior written approval from the wing commander or designee before initiating a fund raising project.
3. The Wing Commander designates the WICC, WICV, WICS-M, WICS-MS and WIFM the authority to approve fund raising request.
4. Unit commanders will submit one copy of WIWG F22, Fund Raising Authorization no later than 30 days prior to any fund raising activity via email, fax, or mail to the WIFM.
5. Under special circumstances, verbal authorization is possible by contacting the WIFM by telephone. In this instance, WIFM will complete WIWG F22, give authorization, and forward one copy back to the unit for their records.
6. All donation checks must be sent to wing HQ (CAPR 173-1, Para 15) for deposit along with a WIWG F23 Donation Receipt, supporting documentation and WIWG F26 Deposit Advice.
7. A WIWG F23 Donation Receipt is completed when money is donated or bequeathed to CAP. A Donation Receipt must be executed for all donations of \$250.00 or more where no goods or services are provided to the donor and all donations of \$75.00 or more where goods or services are provided to the donor (CAPR 173-4, Sect. B). It is important that WIWG F23 is completely filled out and a copy retained in the corporate officer's file accepting the donation (Wing Commander only).
8. Wing HQ will send the original WIWG F23 to the donor, a copy to your Squadron, and we will retain a copy for the wing's files.