



CALIFORNIA WING OPERATING INSTRUCTION 25

1 October 2008

Finance

WING CREDIT CARD POLICY

Credit Cards for Wing Staff

1. Wing Headquarters may authorize credit cards on a restricted basis to facilitate CD mission-related expenses and other operating expenses, especially at remote locations.
2. All credit cards will have pre-determined credit limits established by the Wing Commander.
3. All wing credit cards will be issued in the name of the cardholder and California Wing Charter, with a billing address of P.O. Box 7688, Van Nuys CA 91409-7688. Cards may be used for authorized purchases only, and each use will be supported by receipts. Cards shall not be used for cash advances or personal expenditures, including personal proficiency flying.
4. Lost or stolen cards must be reported immediately by the cardholder to the Director of Finance and to the Wing Commander.
5. Each purchase **must be supported by a receipt**, and be approved by the cardholder.
6. At the present time, cards are authorized for the following people for the purpose and limit stated:

Col Kenneth W. Parris	Expenses associated with his official duties as Wing Commander.	\$5000
Capt Gary L. Cinnamon	Expenses associated with the administration of our corporate aircraft fleet.	\$1000
Lt Col Paul Reed	Expenses associated with CD operations throughout California	\$2000
Capt Allen R. Graff	Expenses associated with CD operations at Imperial CA base	\$22,000
Maj Thomas G. Hoebink	(Card may be shared with Capt John Savage). Expenses associated with maintaining the Corporate vehicles and other official Logistics travel.	\$2000
Any CAWG Corporate Aircraft	(ExxonMobil Airworld Aviation) For purchase of aircraft petroleum products	\$10,000
Maj Marguerite Leveque	Staples card for purchase of office supplies	\$1000

Reconciliation of Wing Credit Cards

Credit card usage will be reconciled to the monthly statements by CAWG/FM each month by the following process.

- a. Routine charges for lodging and aviation fuel made on Capt Allen Graff's CD card at Imperial are mailed directly by the vendor to CAWG/FM each month. Receipts for other use of the card will be collected and forwarded by Capt Graff to CAWG as described below. Due to the volume of activity each month, preparation of CAWGF 5 is not required.
- b. Except for the CD card used for Imperial operations, the cardholder will prepare CAWGF 5, *Credit Card Purchases*, showing each purchase made during the month. Provide sufficient description and/or the appropriate account number from the Chart of Accounts to permit proper entries to be made in QuickBooks. To synchronize the CAWGF 5 with the bank statement, include all usage between the 19th of the prior month through the 18th of the current month. If no purchases were made during the reporting period, submit a CAWGF 5 stating that fact.
- c. Attach legible copies of all receipts.
- d. Forward to CAWG HQ, Attention FMA, so as to **arrive on or before the 25th day** of the current month. CAWGF 5 and receipts may be scanned and sent by email attachment to FMA@cawg.cap.gov, or copied and faxed to CAWG HQ at 818-989-8108, or sent by US mail.
- e. The cardholder will retain a complete set of the original paperwork. It is the responsibility of the cardholder to secure any missing receipts.
- f. CAWG/FM will reconcile each entry on CAWGF 5 to the credit card statement, post the data to QuickBooks, and make necessary transfers of funds in the bank accounts.

Credit Cards for Subordinate Units

1. With the conversion to the Wing Banker program, CAWG/FM has arranged with National HQ for CAP Corporate Business Visa credit cards to be issued to each subordinate unit commander. Use of the credit card is considered a privilege, and is extended at the option of each commander. The card is intended to provide a source of immediate access to the unit general account funds on deposit at Wing HQ. It is an alternative to the use of personal funds for routine point of sale purchases, followed by a reimbursement request. Regardless of any credit card usage, the use of personal funds and reimbursement process may always be employed, up to the total amount on deposit in the unit general account.
2. Each card is issued in the name of the unit commander and charter. Usage should be tightly controlled by the commander. Per CAPR 173-1, each unit finance committee will establish a credit card usage and approval policy to supplement these guidelines. A copy of the unit policy will be forwarded to CAWG/FM.
3. Monthly credit card statements will be mailed by the bank directly to CAWG HQ and be paid on behalf of the cardholder by CAWG /FM from unit funds. All other account maintenance such as cancellations and requests for new cards will be coordinated by CAWG/FM through CAP NHQ/FM. Units should not directly contact the bank.

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4. The following usage guidelines will apply.
 - a. The card is intended for routine official purchases such as office supplies, copier repairs and other operating costs of the unit where immediate payment is expected by the vendor.
 - b. The cards may NOT be used for cash advances or personal purchases, including mission or aircraft-related use of any type. Any violation will result in the card being recalled and deactivated. **The intent to reimburse is not justification to use the corporate card for personal purchases.**
 - c. Each card is limited to the amount available in the unit account, or \$500 per month, whichever is less.
 - d. Each purchase **must be supported by a receipt**, and be approved by one or more members of the unit finance committee IAW CAPR 173-1. **Individual** purchases over \$250 require committee approval documented in minutes and forwarded to CAWG/FM as part of the package.
 - e. Lost or stolen cards must be reported immediately by the cardholder to the CAWG Director of Finance and to the Wing Commander

Reconciliation of Unit Credit Cards

Credit card usage will be reconciled to the consolidated Sterling Bank statement by CAWG/FM each month by the following process. To synchronize the usage report with the bank statement, the billing period runs from the 19th day of the preceding month through the 18th day of the current month. At the close of each billing period,

- a. The cardholder will prepare CAWGF 5, *Credit Card Purchases*, showing each purchase made. Provide sufficient description and/or the appropriate account number from the Chart of Accounts to permit proper entries to be made in QuickBooks. If there was no credit card usage during the period, submit a blank CAWGF 5 annotated with that fact. This action may help trigger an investigation of potentially fraudulent charges appearing on the consolidated bill.
- b. Obtain approval signatures of one or more members of the unit finance committee depending on the amount of each charge.
- c. Attach legible copies of all receipts. Annotate each receipt with the charter number.
- d. Forward to CAWG HQ, Attention FMA, so as to **arrive on or before the 25th day** of the current month. CAWGF 5 and receipts may be scanned and sent by email attachment to FMA@cawg.cap.gov, or copied and faxed to CAWG HQ at 818-989-8108, or sent by US mail.
- e. Retain a complete set of original paperwork in the unit.
- f. CAWG/FM will reconcile each entry on CAWGF 5 to the bank statement, post the data to QuickBooks, and make necessary transfers of funds in the bank accounts.

Approved by Finance Committee: 1 Oct 2008

Certified 1 Oct 2008, Lt Col William Cumming, FM