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Chaplain

**CHAPLAIN SERVICE CHAPEL TITHES AND
OFFERINGS FUND**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This instruction implements AFD 52-1, *Chaplain Service*. It directs procedures that ensure that Air Force Chaplain Service is structured and organized to meet mission requirements. Send comments and suggested improvements on AF Form 847, Recommendation for Change of Publication, through channels, to SAF/AAIP, 170 Luke Avenue, Suite 300, Bolling AFB DC 20332-5113. Any organization may supplement this volume. Major commands (MAJCOM), field operating agencies (FOA), and direct reporting units (DRU) send one copy of their supplement to SAF/AAIP, 170 Luke Avenue, Suite 300, Bolling AFB DC 20332-5113; other commands furnish one copy of each supplement to the next higher headquarters. Maintain and dispose of all records created as a result of prescribed processes in this AFI in accordance with AFMAN 37-139, "Records Disposition Schedule."

(AETC) AFI 52-105, Volume 2, 22 March 2004, is supplemented as follows:

(AETC) This publication does not apply to the Air National Guard (ANG). This publication does apply to the Air Force Reserve Command (AFRC). Ensure that all records created as a result of processes prescribed in this publication are maintained in accordance with AFMAN 37-123, *Management of Records*, and are disposed of in accordance with the Air Force Records Disposition Schedule (RDS). The use of the name or mark of any specific manufacturer, commercial product, commodity, or service in this publication does not imply endorsement by the Air Force.

SUMMARY OF REVISIONS

This document has been substantially revised and must be completely reviewed. Name of Chaplain Service Fund has changed to Chapel Tithes and Offerings Fund (CTOF).

1. Chaplain Service Resourcing: 3

Table 1. Direct and Indirect Mission Requirements. 3

 2. Nonappropriated Moral Welfare and Recreation (MWR) Funds: 4

 3. Chapel Tithes and Offerings Fund (CTOF): 4

Table 2. Responsibility Levels. 6

Figure 1. Sample CTOF Organizational Chart. 10

 4. Forms Prescribed: 14

 5. (Added-AETC) Chaplain Fund Continuity Binder. 14

 6. (Added-AETC) Forms Adopted. 15

Attachment 1—GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION 16

Attachment 1—(AETC) GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION 19

Attachment 2—SAMPLE CHAPLAIN SERVICE PROGRAM PLAN DEVELOPMENT 20

Attachment 3—LOCAL CHAPLAIN SERVICE OPERATING INSTRUCTION 22

Attachment 4—ACCOUNTING TECHNICIAN STATEMENT OF WORK 28

Attachment 5—FLOWCHART FOR PURCHASE PROCESS 31

Attachment 6—SAMPLE PROJECT OFFICER GUIDELINES LETTER 32

Attachment 7—SAMPLE ANNUAL SPENDING AUTHORITY LETTER 33

Attachment 8—CHAPEL TITHES AND OFFERINGS FUND (CTOF) INSURANCE REIMBURSEMENT LETTER 34

Attachment 9—SAMPLE CHAPEL TITHES AND OFFERINGS FUND (CTOF) ASSESSMENT CHECKLIST 35

Attachment 10—SAMPLE ANNUAL STATEMENT OF ASSURANCE 36

Attachment 11—SAMPLE NON-PERSONAL SERVICE AGREEMENT 37

1. Chaplain Service Resourcing: Chaplain Service Resourcing is securing availability of materials (supplies, equipment, programs, and services) to meet direct and indirect mission requirements. The Wing Commander in consultation with the Wing Chaplain may designate any ministry requirement as a Direct Mission Requirement and resource accordingly.

Table 1. Direct and Indirect Mission Requirements.

Direct Mission Requirements	Indirect Mission Requirements
Guidance: AFI 52-105, Volume 1 & AFI 65-601, Volume 1	Guidance: AFI 52-105, Volume 2
Funding Source: Appropriated Funds	Funding Source: Chapel Tithes and Offerings Fund
Definition: Resources that allow the Air Force Chaplain Service to meet the religious needs of the Air Force community at permanent bases, industrial complexes, medical facilities, and deployed sites through religious observances, pastoral care, ethical leadership, and advice to leadership.	Definition: Requirements that do not meet the "direct mission" requirement criteria.
<p>Direct Mission Requirements:</p> <p>Ministry: Training and Community Religious Observances</p> <p>People: Manpower, Musicians, Choir Directors, Religious Activity Coordinators, and Auxiliary Chaplains</p> <p>Resources: Facilities, Facility Infrastructure, Multi-Media Technology (including Sound Systems), Readiness Requirements, TDY Expenses, Ecclesiastical Supplies and Equipment, Transportation, and Office Supplies</p> <p>Communication: Communication and Information Technology</p>	<p>Indirect Mission Requirements: Supplies, equipment, programs, or services that enhance religious observances, pastoral care, or modeling ethical leadership.</p>
Determination: Evidence that the Government obligated itself to fund the requirement.	Determination: No evidence that the Government has obligated itself to fund the requirement.

1.1. Use appropriated funds as the primary source for direct mission requirements. Indirect mission requirements are solely funded by the CTOF. Mission requirements are prioritized based on local needs assessments. CTOF will not be used to fund direct mission facilities (to include repairs, maintenance, alterations, minor construction and military construction); facility infrastructure; readiness requirements; communication and information technology; temporary duty expenses; transportation; and office supplies.

1.1.1. In the absence of appropriated funds availability, CTOFs may be used to fund direct mission people (Musicians, Choir Directors, Religious Activity Coordinators, and Auxiliary Chaplains) and ministry (community religious observances) requirements. In order to use CTOF for

these requirements, Parish Councils make recommendations to the Financial Working Group who will approve/disapprove the request. Documentation is maintained within a CTOF continuity file.

1.1.2. In order to use CTOF for multi-media technology direct mission requirements, (including Sound Systems) a letter of non-availability will be obtained from the wing resource advisor, Parish Councils make recommendations to the Financial Working Group who approve/disapprove the request. The approved request is forwarded to the MAJCOM Chaplain who approve/disapprove the request in writing. All documentation is maintained within a CTOF continuity file.

1.2. Resourcing Global Ministry is based on the "Program Plan." Phases of the life cycle: local needs assessment; program planning; resourcing the program plan; ministry execution; and evaluation.

1.3. Categories for Global Ministry resourcing—ministry, people, resources, and communications.

1.4. Appropriated fund contract positions will be coordinated through the local Manpower Office (MO) to ensure HC manning positions are not effected. Documentation will be maintained within a CTOF continuity file.

2. Nonappropriated Moral Welfare and Recreation (MWR) Funds:

2.1. Purpose and Use. Use MWR funds to meet approved indirect mission requirements. Use MWR funds for non-denominational or non-religious chapel sponsored supplies, equipment, services, and programs specified in AFI 34-201, paragraph 4.3.2.

2.2. Responsibilities. Wing Chaplains administer, control, and manage welfare funds based on Global Ministry Resourcing Life Cycle. Wing Chaplains identifies Chaplain Service requirements to the Wing Commander and commander of Services.

3. Chapel Tithes and Offerings Fund (CTOF):

3.1. **Purpose and Use.** CTOF is cash and other assets received within Air Force religious communities as a result of stewardship opportunities. They are free-will gifts given as an expression of one's faith. CTOF's are government funds used for the collective benefit of military personnel, their dependents, and authorized civilians who generate them. CTOF's are not a part of the Air Force's Morale, Welfare, and Recreation (MWR). CTOF's are not controlled, managed, or supervised by the MWR Central Accounting or Purchasing Offices, or similar activities on installations. AF/HC has overall responsibility for CTOF policies and operations. CTOF is a government non-appropriated fund instrumentality and legal entity, which is specifically exempted from MWR oversight in DODD 1015.14. The Wing Chaplain or equivalent executes the legal actions of the CTOF.

3.1.1. CTOF's will not used for reimbursement of temporary duty (TDY) or permissive temporary duty (PTDY) expenses by military personnel.

3.1.1.1. (AETC) Chapel Tithes and Offerings Fund (CTOF) will not be used to pay for conference or training fees, or travel expenses for appropriated or CTOF contractors and/or vendors unless such fees are identified in the contract or nonpersonal service agreement. Wing chaplains will ensure CTOF are used with the intent of good stewardship, and not in an abusive manner or gives the impression of abuse. Once approved by the Chapel Financial Working Group (CFWG), CTOF may be used to support chapel staff professional development and team building.

3.1.2. Use CTOF's to support indirect mission requirements determined in the Wing Level Program Planning Cycle. ([Attachment 2](#)).

3.1.2.1. Use Faith Group and Denomination specific CTOF's to support individual faith group and denominational program activities. Do not create individual sub-accounts of Protestant CTOF's.

3.2. Authorized CTOF. The Air Force chaplain service fund (HQ USAF/HC), MAJCOM special activity funds, and installation CTOF (where active-duty chaplains are assigned) are authorized CTOF.

3.2. (AETC) CPD/HC is authorized a special activity fund. CPD/HC special activity fund will be used primarily to support personnel attending courses at the USAF Chaplain Service Institute (CSI). This fund also supports CSI-sponsored religious and public relations activities. CPD/HC will develop operating procedures for use of their special activity fund and will be reviewed by HQ AETC/HC.

3.2.1. Use the Air Force CTOF to assist religious and humanitarian organizations, give emergency or special grants, engage in public relations for the Chaplain Service.

3.2.2. Use MAJCOM CTOF (Special Activities) to disburse AF/HC emergency or special grants, support deployed Chaplain Service personnel, execute indirect mission requirements supporting their command, and engage in public relations on behalf of their command. Do not duplicate efforts by the Air Force chaplain service fund, including actions taken for deaths, hospitalizations, and illnesses. MAJCOM/DRU chaplain directorates develop operating procedures for use of their command special activity fund.

3.2.2. (AETC) The following procedures apply to the HQ AETC/HC special activity fund:

3.2.2.1. (Added-AETC) Use the fund to assist religious and humanitarian organizations, give emergency or special grants, and execute programs for AETC.

3.2.2.2. (Added-AETC) The fund will also be used to enhance the chaplain service support provided to the command through the mission enhancement training (MET) program, which includes professional development programs and supplemental command-unique training programs. It will also provide resource personnel for AETC-sponsored activities, command public relations ministry (for example, publicity, hosting support, and mementos) and ministry of pastoral concern (for example, flowers, sympathy cards, and crisis support).

3.2.2.3. (Added-AETC) HQ AETC/HC requires 1 percent of total annual (fiscal year) 4000 - Regular Contributions from each wing chapel program to be sent no later than 15 November of each year unless otherwise directed to support these required initiatives.

3.2.2.4. (Added-AETC) AETC chaplain functions may request special grants from the HQ AETC/HC special activity fund to fund indirect mission requirements when no other funding source is available. In the request, outline the specific program requirement to be funded with a complete justification. The wing chaplain or equivalent will sign all requests. Allow at least 30 days to process grant requests.

3.2.3. Use installation CTOF to administer chapel contributions. Wing Chaplains develop local operating procedures for their fund as a supplement to this AFI. ([Attachment 3](#) is a sample Operating Instruction).

3.2.3. (AETC) Coordinate local operating instructions (OI) with HQ AETC/HC prior to implementation.

3.2.4. Do not establish a CTOF at deployed location; however, the use of CTOF is authorized at deployed locations.

Table 2. Responsibility Levels.

Wing Equivalent	Chapel Equivalent	Responsibilities (Not all inclusive)
Wing Commander	Wing Chaplain	Fund Manager Chairperson, Chapel Financial Working Group Develops/Approves annual comprehensive Chapel Program Plan
Resource Advisor	NCOIC Accounting Technician	<u>NCOIC:</u> Monitor fund operating procedures. Technical advisor for oversight and management. Members, Chapel Financial Working Group <u>Accounting Technician:</u> Technical administrators of the fund. Advisor, Chapel Financial Working Group
Resource Centers	Account Manager(s)	Oversee account administration. Member of their Parish Council Advisor, Chapel Financial Working Group, Parish Council
Financial Working Group	Chapel Financial Working Group	Advises Wing Chaplain on Program Plan development. Reviews Annual Statement of Assurance (CTOF portion) <u>Members:</u> Wing Chaplain, NCOIC, Senior Faith Group Chaplains, Denominational Leaders <u>Advisors:</u> Account Managers, Accounting Technicians and Appropriated Funds Manager
Cost Centers	Program Leader(s)	Make Purchases Make Deposits Members of their Parish Council

3.3. General Administration: Senior Faith Chaplains at all levels administer, control, and manage CTOF through the use of financial working groups, account managers, program leaders, and an Accounting Technician (**Table 2.** and paragraph **3.4.** expands responsibilities).

3.3.1. Chaplain Service personnel will not hold the position of Accounting Technician at base level chapels. MAJCOM/HCs will make arrangements for those locations where an accounting technician cannot be obtained. Wing Chaplains develop an Accounting Technician Statement of Work or Position Description (**Attachment 4**).

3.3.2. Authorized CTOF use only insured financial institutional accounts. MAJCOMs will ensure local CTOF accounts do not exceed the Federal Deposit Insurance Corporation or The National Credit Union Share Insurance Fund (NCUSIF) limits.

3.3.2. (AETC) Wing chaplains and CPD/HC will certify annually at fiscal year closeout that local CTOF accounts do not exceed the Federal Deposit Insurance Corporation or The National Credit Union Share Insurance Fund limits. Maintain documentation in the CTOF continuity binder.

3.3.3. All hardware, software, administrative supplies, and services used to support CTOF operations may be purchased from CTOF's if appropriated resources are not available, c.f., **1.1.2.** for guidance. Coordinate Automated Data Processing Equipment (ADPE) and software purchases with the local Information Technology Communication Squadron.

3.3.4. CTOF Accounting System. Quickbooks™ is the official CTOF accounting system for all CTOF funds. Use it, including the Standardized Chart of Accounts, for all fund transactions. Register software provided by higher headquarters upon receipt following registration instructions. All QuickBooks™ software upgrades must be approved by AF/HCB. The following accounting principles are mandatory for CTOF operations using Quickbooks™:

3.3.4. (AETC) Coordinate all QuickBooks™ software upgrades through HQ AETC/HC for HQ USAF/HCB approval.

3.3.4.1. Accounting Data Corrections. Corrections to previous Fiscal Year (FY) transactions must be made in the current fiscal year. If corrections to prior FY accounting data are necessary, create an adjusting transaction in the current FY.

3.3.4.2. Cash Basis Accounting. CTOF's use cash basis accounting. Ensure this option is activated in Quickbooks™.

3.3.4.3. Audit Trails. The Quickbooks™ Audit Trail feature must be activated. Once activated in Quickbooks™, Audit Trails record all changes made to accounting transactions.

3.3.4.4. CTOF's Purchases. **Attachment 5** is a sample CTOF purchase process.

3.3.4.4.1. CTOF are NOT authorized to use any other credit card except Chapel Tithes and Offerings Fund Government Purchase Card (CTOF GPC). Use CTOF GPC, check, purchase order or Project Officer (**Attachment 6**) for fund expenditures. Authorized orders may be placed via the Internet, electronic mail, telephone, in person, fax or by mail.

3.3.4.4.2. IAW local operating instructions, Program Leaders may be granted annual spending authority for approved budget allocations (**Attachment 7**).

3.3.4.4.2. (AETC) The NCOIC will maintain all spending authority letters. File these letters in the CTOF continuity binder. At the end of the fiscal year spending authority letters will be filed with the September accounting records.

3.3.4.5. Chart of Accounts. The Chart of Accounts listed in the USAF Chaplain Service Quickbooks™ Reference Guide is mandatory. The existing main accounts may not be changed. However, sub-accounts may be added, deleted, or changed to meet local requirements.

3.3.4.5. (AETC) CTOF and special activity funds will not add excessive and repetitive subaccounts.

3.3.4.6. Checking Accounts. Use the Quickbooks™ generated checking account register and not manual checkbook ledgers. Where available, on-line banking is authorized and encouraged. When checks are used, use of pre-numbered laser printer checks is mandatory. Checks may be obtained from local banking facilities or through commercial sources. One signature is required on all checks. The Wing Chaplain and NCOIC will not sign checks. Wing Chaplains appoint individual(s) in writing to sign checks.

3.3.4.6. (AETC) Two signatures are required on all checks. At least one signature must be an active duty military member authorized to sign checks. At the discretion of the wing chaplain, the accounting technician may be added to bank signature cards to accomplish administrative duties with the bank. However, the accounting technician will not sign checks. Maintain bank signature cards in the CTOF continuity binder.

3.3.4.7. Accounting Classes. Accounting Classes are mandatory. The most often used classes are Catholic, Jewish, Orthodox, Protestant, and General. Other classes are authorized as approved by the Wing Chaplain. Additionally, denominational specific classes (LDS, Church of Christ, etc.) may be used in situations when denominational services are authorized by the Wing Chaplain (See AFI 52-101).

3.3.4.7. (AETC) Monthly, ensure all transactions have been classed by faith group and to the appropriate checking subaccount.

3.3.4.8. Fixed Assets. Fixed Assets (formerly CTOF Equipment) records will be maintained in Quickbooks and reflected on the Balance Sheet. Equipment items valued at \$1,000 or more are added to the chart of accounts as a Fixed Asset (Sub) account.

3.3.4.8. (AETC) Record nonexpendable, pilferable items valued \$250 to \$999 on a ready resale list. At a minimum, the ready resale list will include: nomenclature, serial number, model number, purchase price and date, and stored location.

3.3.4.9. USAF Chaplain Service Quickbooks™ Reference Guide. Procedures outlined in this guide are mandatory for all CTOF operations.

3.3.5. CTOF Accounting Folder. Maintain a CTOF accounting folder to document fund transactions. Folders may be maintained on a monthly, quarterly, semi-annual or annual basis as determined by local requirements or MAJCOM supplement. At a minimum, include the following information in the folder for the record collection period:

3.3.5. (AETC) Maintain records on a monthly basis. Section 6 will also include project officer tracking reports and documentation of fund transfers.

3.3.5.1. Contents of Accounting Records Folder.

- Section 1 -- Budget vs. Actual by Class Report
Budget Change Approval Documentation
- Section 2 -- Bank Statements and Reconciliation Report
- Section 3 -- Income Documentation and Reports
Deposit Slips
Bank Corrections
- Section 4 -- Expenses
Receipts for Purchases
Refund Documentation
- Section 5 -- CTOF GPC Statements
Consolidated Statement (Individual statements may be maintained separately)
- Section 6 -- Financial Reports
Monthly NCOIC Assessment Report
Balance Sheet
Checkbook Register
Others as determined locally

3.3.6. The CTOF GPC is the official Chaplain Service purchase card for CTOF. Use it for all CTOF purchase card transactions.

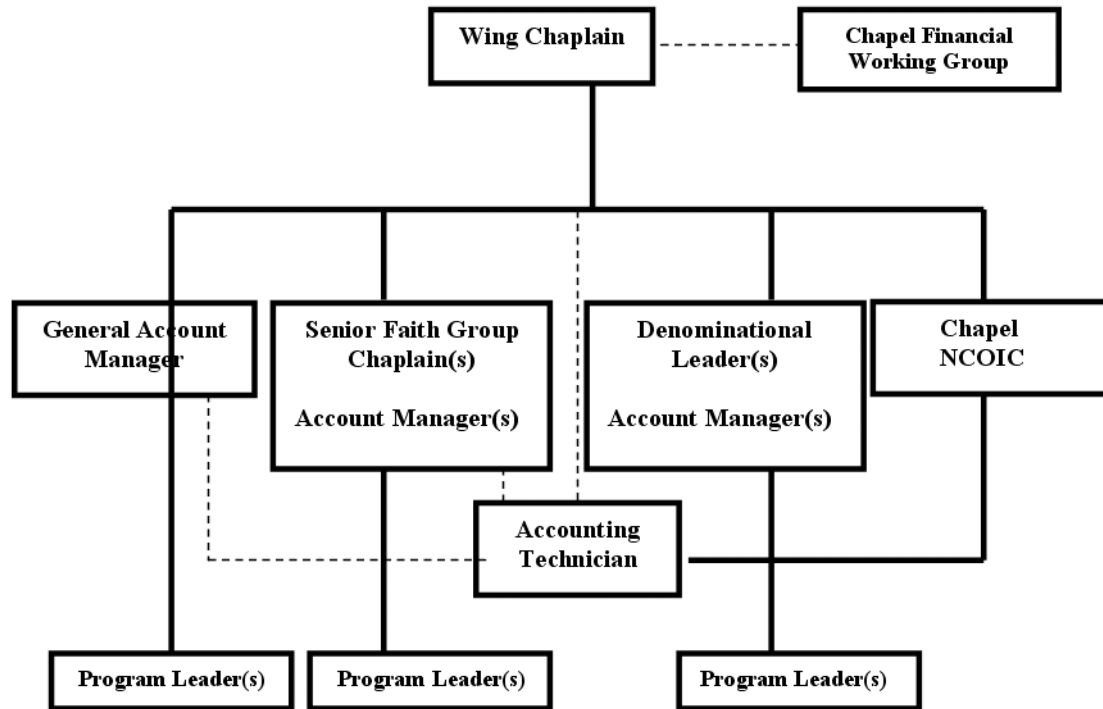
3.3.7. Petty Cash and Foreign Currency Accounts. Petty Cash and Foreign Currency Cash or bank accounts are not authorized. Wing Chaplains will establish policy for handling foreign currency received in collections.

3.3.8. Denominational Tithes and Offerings. Installations sponsoring denominational worship services or religious organizations, where tithes and offerings are collected, must have their denominational funds managed by the local Chapel Tithes and Offering Fund (CTOF) using Quickbooks™.

3.3.8.1. Denominational funds maintain their integrity by being classified separately in Quickbooks™. Each denominational service will have control on how their funds are allocated, but will provide a proportionate amount to support the administrative management of their funds.

3.3.8.2. When a denominational service repudiates this instruction, they are prohibited to conduct worship services or meetings within an Air Force chapel facility, installation, or property managed by Air Force personnel.

Figure 1. Sample CTOF Organizational Chart.



3.4. Leadership Responsibilities.

3.4.1. Wing Chaplain.

3.4.1.1. The Wing Chaplain is the fund manager. Oversees administrative procedures, manage processes, and ensure internal controls have verifiable audit trails.

3.4.1.2. Ensures no one person is given complete control of the fund. [Figure 1](#). is a sample organization chart. Ensures no conflicts of interest exist.

3.4.1.3. Ensures training and guidance to all personnel involved in CTOF administration, management, and control of fund procedures and processes.

3.4.1.4. Provides program execution (budget) guidance to Account Managers.

3.4.1.5. Chairs the Chapel Financial Working Group. Approves the comprehensive Chapel Program Plan, based on Wing Level Program Planning Cycle.

3.4.1.6. Administers, controls, and manages the "General" CTOF. Leadership and management of these funds are based on consultation with Faith Group Chaplains and an approved chapel program plan.

3.4.2. NCOIC.

3.4.2.1. The NCOIC maintains overall responsibility, but may delegate duties marked with an asterisk to an NCO in the grade of SSgt or above with a 7-skill level. For unique situations, contact MAJCOM/HC for guidance/waiver.

3.4.2.2. Serves as technical advisor for oversight and management of the fund. Monitors fund

operating procedures.

3.4.2.3. Performs a monthly assessment of CTOF operations.

3.4.2.4. * Serves as Quickbooks™ Administrator, assigns passwords and levels of access.

3.4.2.4. (AETC) The NCOIC or designated representative will have sole ownership of administrative password, and will ensure QuickBooks™ users have individual ID, password and level of authority.

3.4.2.5. Serves as Quality Assurance Evaluator (QAE) for Accounting Technician.

3.4.2.6. * Serves as approving official for non-personal services instruments (see paragraph [3.6.1.](#)).

3.4.2.7. Certifies equipment inventory.

3.4.2.8. * Provides training and guidance to all personnel involved in CTOF's administration, management, and control of fund procedures and processes.

3.4.2.8. (AETC) Document training in the CTOF continuity binder.

3.4.2.9. Serves as a member of the Chapel Financial Working Group.

3.4.2.10. * Ensures and monitors reconciliation of the bank statement and credit card accounts.

3.4.2.11. * Serves as approving official for the CTOF GPC. Appoints additional approving officials and ensures card ratio is 7 cardholders to 1 approving official. Schedules GPC training for all cardholders.

3.4.2.11. (AETC) The NCOIC will serve as primary CTOF GPC approving official.

3.4.3. Senior Faith Group Chaplain/Denominational Leader.

3.4.3.1. Responsible for the development of their faith group/denominational program plan.

3.4.3.2. Appoints (or serves as) Account Manager within their faith group/denomination.

3.4.3.3. Appoints Program Leaders within their faith group/denomination.

3.4.3.4. Serves as a member of the Chapel Financial Working Group.

3.4.3.5. Provides training and guidance to their Account Manager and Program Leaders in fund procedures and processes.

3.4.4. Account Manager.

3.4.4.1. Oversees their individual account administrative procedures and processes.

3.4.4.2. Develops their Faith Group Program Plan based on Program Leader inputs. Submits consolidated Faith Group Program Plan to the Parish Council for review and validation.

3.4.4.3. Submits validated Faith Group Program Plan through the Senior Faith Group Chaplain/Denominational Leader to the Chapel Financial Working Group for inclusion in the comprehensive Chapel Program Plan.

3.4.4.4. Provides training and guidance to their program leaders in fund procedures and processes.

- 3.4.4.5. Serves as an advisor to the Chapel Financial Working Group.
- 3.4.5. Chapel Financial Working Group.
 - 3.4.5.1. Validates consolidated Chapel Program Plan (annual budget and calendar of events) and makes necessary adjustments based on budget guidance.
 - 3.4.5.1. (AETC) Approve the Consolidated Chapel Program Plan prior to the beginning of the fiscal year and maintain in the CTOF continuity binder.
 - 3.4.5.2. (Added-AETC) The CFWG will meet at least semiannually. File meeting minutes in the CTOF continuity binder.
- 3.4.6. Program Leader.
 - 3.4.6.1. Responsible for all purchase activities for their program, e.g., Singles, Youth, Men, Women, etc.
 - 3.4.6.2. Authorized to deposit worship service offerings, residual funds from purchases, and monies received from fundraising activities IAW local operating procedures.
 - 3.4.6.2. (AETC) Program leaders who are making deposits will receive appropriate fund handling and anti-robbery procedure training. Maintain training documentation in the CTOF continuity binder.
 - 3.4.6.3. Submits a program plan, consisting of a detailed program budget and calendar of events, to their Account Manager.
- 3.4.7. Accounting Technician.
 - 3.4.7.1. Serves as the technical administrator of the fund for the Wing Chaplain, with oversight by the NCOIC. Serves as advisor to the Chapel Financial Working Group. Administers fund activities based on the approved program plan, USAF Chaplain Service Quickbooks™ Reference Guide, Air Force Instructions, and local operating instructions.
 - 3.4.7.2. Inputs QuickBooks™ accounting transactions and reconciles all CTOF accounts in QuickBooks™ upon receipt of statements.
 - 3.4.7.3. Sets up an equipment account by labeling and recording single non-expendable items valued at \$1000 or more. Use Quickbooks™ to keep track of assets.
 - 3.4.7.4. Inventories equipment upon assuming Accounting Technician duties and annually in September.
 - 3.4.7.5. Processes insurance claims for lost, stolen, damaged, and destroyed CTOF assets through MAJCOM/HC to HQ USAF/HCB.
 - 3.4.7.6. Disposes of surplus CTOF equipment as authorized by the Wing Chaplain. Disposes of equipment by sale, transfer to another CTOF, donation, or through local supply procedures. Keeps documentation of all transactions.
 - 3.4.7.6. (AETC) Include procedures for disposal of surplus CTOF fixed assets in local CTOF OI.
 - 3.4.7.7. Sends fund audit reports and residual cash assets to HQ USAF/HCB when closing a base CTOF.

3.4.7.7. (AETC) Forward reports through HQ AETC/HC.

3.4.7.8. (Added-AETC) Maintains ready resale listing. See paragraph [3.3.4.8](#).

3.5. Reporting. Wing Chaplains send end-of-fiscal-year CTOF Balance Sheet to MAJCOM/HC no later than 15 November for accuracy review. DRU/HC send end-of-fiscal-year CTOF Balance Sheet to HQ USAF/HCB no later than 15 December for accuracy review.

3.5. (AETC) Wing chaplains and CPD/HC send end-of-fiscal-year (1 October to 30 September) CTOF Balance Sheet, Profit and Loss Statement by class, and Statement of Assurance to HQ AETC/HC no later than 15 November.

3.6. Non-personal Service Agreements.

3.6.1. CTOF's are authorized to procure non-personal services agreements. Any instrument, Letters of Agreement, Memorandums of Agreement, Memorandums of Understanding that incorporates an arrangement to exchange money for services, especially on a recurring basis, is a contract. Additionally, CTOF are authorized to obtain non-personal services through the local Services Human Resource Division.

3.6.2. Local Guidance. Follow MAJCOM and or installation guidance for instruments to be used. See [Attachment 11](#) for sample agreement.

3.6.2.1. (Added-AETC) Coordinate all nonpersonal service agreements and statement of work and/or position descriptions with base legal office.

3.6.2.2. (Added-AETC) Require background checks for positions involving contact with children (for example, religious education teachers, children choir directors, etc.) below 18 years age, as directed by DoDI 1402, *Criminal History Background Checks on Individuals in Child Care Services*.

3.6.2.3. (Added-AETC) Maintain proper documentation when considering staff family members for positions to eliminate the appearance of a conflict of interest.

3.6.3. Statement of Work/Position Description. All instruments will include a Statement of Work (SOW) or Position Description (PD) (See [Attachment 4](#)). Follow command or installation requirements for developing SOW or PD.

3.6.4. CTOF non-personal service agreements are used to satisfy indirect mission requirements and as such, do not affect Air Force manpower and are exempt from Air Force Manpower review.

3.7. CTOF Fixed Assets. Fixed assets will not depreciate or appreciate in value. Fixed assets is defined as any one item costing \$1000.00 or more. When fixed asset items are lost, stolen, or damaged due to natural disasters, send a letter ([Attachment 8](#)) of explanation along with a report of survey for lost items or a police incident report for stolen items to AF/HCB through applicable MAJCOM/HC. Reimbursement claims will be reviewed by AF/HC and will be replaced at current cost. Items damage due to fair wear and tear and negligent acts are not covered.

3.8. Internal Controls. Wing Chaplains establish audit trails covering authorized income and expense activities.

3.8. (AETC) Internal controls will apply to CPD/HC special activity fund.

3.8.1. Monthly Assessments. NCOICs are responsible for performing monthly assessment of CTOF accounting folders and operations. Wing Chaplains review this assessment. (**Attachment 9**)

3.8.2. The Wing Chaplain certifies that an audit trail exists and local operating instructions are being followed in the Annual Statement of Assurance. (**Attachment 10**)

3.8.3. MAJCOM-FOA-DRU/HCs will perform a comprehensive assessment of wing-level CTOF operations at least every two years. HQ USAF/HC will perform a comprehensive assessment of MAJCOM/FOA/DRU HCs fund operations at least every two years. The scope of the review will include at a minimum a measurement of compliance with current fund operating instructions, applicable Air Force instructions, and the USAF Chaplain Service QuickBooks™ Reference Guide; and verification of income and expense activities with a random sampling of no less than three months of accounting records.

3.8.4. (Added-AETC) Use Standard Form 700, **Security Container Information**, and Standard Form 702, **Security Container Check Sheet**, on all safes containing CTOF resources.

3.9. CTOF at Deployed Locations. The collection of chapel tithes and offerings at deployed locations is not authorized. Deployed Senior Chaplains may request CTOF funds from the MAJCOM/HC responsible for the Area of Responsibility. MAJCOMs determine local procedures for sending grants to deployed Chaplain Service Teams. MAJCOMs submit requests for reimbursement of funds used to support deployed Chaplain Service operations to USAF/HCB annually in September. Request must include a detailed breakdown of how funds were used to support deployed Chaplain Service operations.

3.10. CTOF Insurance. Wing Chaplains ensure liability insurance is obtained when required (Vehicle Rental Agreements, Personnel Liability Bonding {Consult Legal Office}).

4. Forms Prescribed:

- 4.1. AF Form 1270A, **Chaplain Service Statistical Report**
- 4.2. AF Form 1297, **Temporary Issue Receipt**
- 4.3. AF Form 1096, **Annual Summary and Transmittal of US Return**
- 4.4. TD 1099, **Statement for Recipients of Miscellaneous Income**

5. (Added-AETC) Chaplain Fund Continuity Binder. Each CTOF will maintain a continuity binder that at a minimum contains the following information:

- 5.1. (Added-AETC) Instructions.
- 5.2. (Added-AETC) Financial institution insurance documentation.
- 5.3. (Added-AETC) Bank signature cards and other account information.
- 5.4. (Added-AETC) Appointment letters (to include government purchase card [GPC] agency program coordinator [APC], card holders, and program leaders).
- 5.5. (Added-AETC) All CTOF training records (fund handlers, anti-robbery procedures, [GPC], etc.).
- 5.6. (Added-AETC) Annual fund documentation (balance sheet, profit and loss, fixed assets inventory, and statement of assurance).

- 5.7. (Added-AETC) Consolidated Chapel Program Plan.
- 5.8. (Added-AETC) CFWG and Faith Advisory Council Meeting minutes.
- 5.9. (Added-AETC) Annual spending authority memorandums (if applicable).
- 5.10. (Added-AETC) Fixed assets listing.
- 5.11. (Added-AETC) Ready resale listing.
- 5.12. (Added-AETC) Annual tax documentation (1096 and 1099).
- 5.13. (Added-AETC) Active nonpersonal service agreements (to include when applicable: legal reviews, statement of work and/or position description, advertisements, renewals, bid opening documentation, and all other information pertaining to the nonpersonal service agreements).
- 5.14. (Added-AETC) Fund policy related correspondence.
- 5.15. (Added-AETC) Miscellaneous items.

6. (Added-AETC) Forms Adopted. Standard Form 700, **Security Container Information**, and Standard Form 702, **Security Container Check Sheet**.

LORRAINE K. POTTER
Chaplain, Major General, USAF
Chief of the Chaplain Service

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AFI 52-101, Planning and Organizing

AFI 65-601, Volume 1, Budget Guidance and Procedures

AFMAN 37-139, "Records Disposition Schedule

AFPD 52-1, Chaplain Service

Abbreviations and Acronyms

AFI—Air Force Instruction

CTOF—Chapel Tithes and Offerings Fund

DRU—Direct Reporting Unit

FOA—Field Operating Agency

IAW—In Accordance With

MAJCOM—Major Command

MWR—Moral, Welfare, and Recreation

MO—Manpower Office

NCOIC—Noncommissioned Officer In Charge

PTDY—Permissive Temporary Duty

TDY—Temporary Duty

Terms

Account Manager—Individual(s) appointed to oversee a specific accounting class' normally, a faith group or denomination) administrative processes IAW local operating instructions. Examples: Protestant Account Manager, General Account Manager, Catholic Account Manager, and LDS Account Manager. Account Managers can be the Senior Faith Group Chaplain/ Denominational Leader, lay volunteer, Chaplain Assistant, or other chaplain. Refer to paragraph **3.4.4.** for detailed responsibilities.

Accounting Classes—Classes provide a method to organize income and expense information by faith group/denomination.

Audit Trail—A clear audit trail documents the life of a transaction, from budget approval to receipt and payment for goods and services and from receipt of funds to deposit into the bank account.

Chapel Financial Working Group—Group that advises the Wing Chaplain in the development of a comprehensive Chapel Program Plan.

Chapel Program Plan—A document that consolidates individual calendars of events, appropriated fund budget, and the CTOF budget. Each Account Manager submits a consolidated program plan for inclusion into the comprehensive Chapel Program Plan.

Chart of Accounts—The Chart of Accounts listed in the USAF Chaplain Service Quickbooks™ Reference Guide is mandatory. The existing main accounts may not be changed, but sub accounts may be added to meet local requirements. CTOF's are discouraged from adding excessive sub accounts.

Contingency Ministry—Costs associated with Chaplain Service readiness and emergency response activities located at a Main Operating Base or Geographically Separated Unit.

Chapel Tithes and Offerings Fund (CTOF)—Cash and other assets received within Armed Forces religious communities as a result of stewardship opportunities (free willed gifts) as the expression of one's faith.

Faith Group—Body of people responsible for supporting a specific faith group doctrine. Follow guidance in AFI 52-101.

Financial Program Support—Costs associated with the operation of the CTOF. (Example: Accounting Technician services, Quickbooks™ training aids, laser checks, etc.)

General Account—Used for interfaith services, programs, and community relation activities.

Group Care & Renewal—Costs associated with spiritual renewal activities such as marriage enrichment seminars, retreats, etc.

Humanitarian—Costs associated with base humanitarian activities, designated offerings, and charitable organizations.

Lay Programs—Costs associated with chapel lay organizations such as; women, youth, men, singles, etc.

Pastoral Visitation—Costs associated with unit visitation.

Program Leader—Individual responsible for receipt and expenditure of CTOF's for a particular program within a faith group (Singles, Men, Women, Youth).

Public Relations—Costs associated with chapel publicity and public relations activities within the military community.

Quality of Life Concerns—Costs associated with planning and developing base-wide quality of life improvements.

Religious Instruction—Costs associated with religious education activities such as: Vacation Bible School, Sunday School, Adult Education, Bible Studies, and Rite of Christian Initiation, etc.

QuickBooks™ Administrator (QBA)—The QBA determines the level of access for each QuickBooks™ User, sets up user passwords, and ensures the QuickBooks™ Closing Date reflects 30 Sep. When determining the appropriate access to grant, consider the functions each user will perform. Corrections to previous Fiscal Year data require QBA approval. Reference "QuickBooks™ Administrator Functions" in the USAF Chaplain Service QuickBooks™ Reference Guide.

Worship & Religious Observance—Costs associated with worship services, funeral services, memorial services, etc.

USAF Chaplain Service Quickbooks™ Reference Guide—This guide outlines standardized processes for CTOF accounting. Refer to this guide for direction on CTOF procedures.

Attachment 1 (AETC)

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

DoDI 1402, *Criminal History Background Checks on Individuals in Child Care Services*

Abbreviations and Acronyms

CFWG—Chapel Financial Working Group

CSI—Chaplain Service Institute

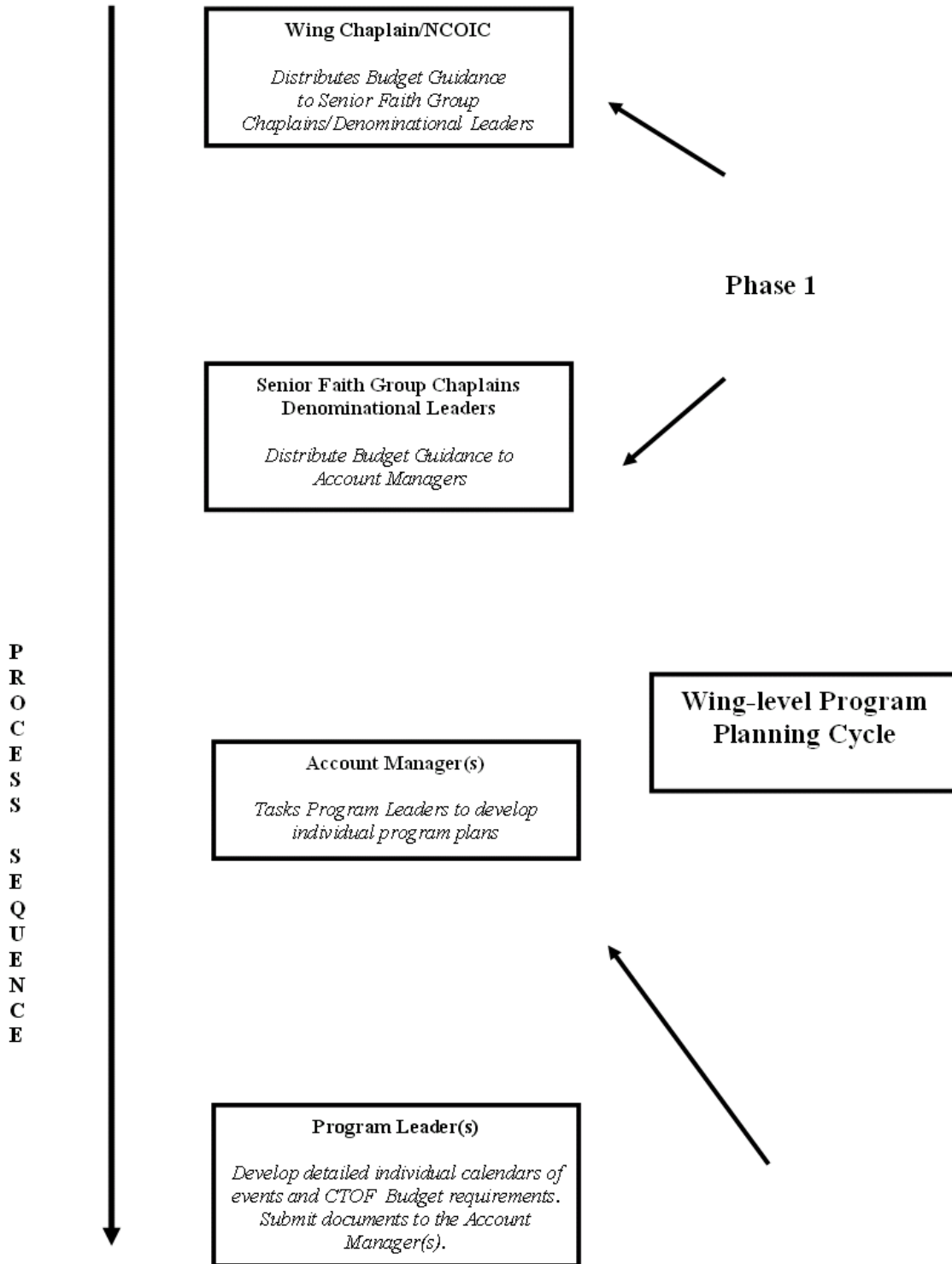
GPC—government purchase card

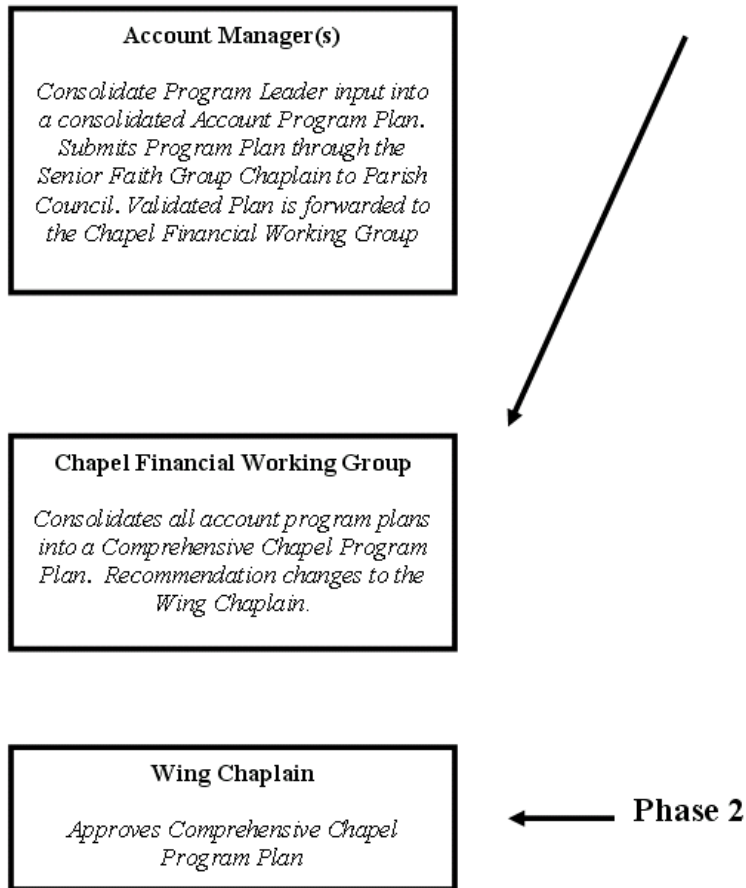
OI—operating instruction

MET—mission enhancement training

Attachment 2

**SAMPLE CHAPLAIN SERVICE PROGRAM PLAN DEVELOPMENT
(Wing Level Program Planning Cycle)**





Attachment 3

LOCAL CHAPLAIN SERVICE OPERATING INSTRUCTION (THIS IS A SAMPLE OI, MODIFY FOR USE AT THE LOCAL LEVEL)

DEPARTMENT OF THE AIR FORCE

HC Operating Instruction 52-?

Base Chapel

Anybase Air Force Base,

1 May ????

CHAPEL TITHES AND OFFERINGS FUND

This operating instruction (OI) outlines policies and procedures for the use and management of Chapel Tithes and Offerings (CTOF). All personnel utilizing CTOF will be familiar with this OI. This OI incorporates the use of the software accounting program QuickBooks™. This reference will be made to this program throughout the OI.

1. PURPOSE OF CTOF: To administer voluntary offerings, contributions and other non-appropriated assets of chaplain programs at Anybase Air Force Base (AFB). Local CTOF's provide the worshipping community at Anybase AFB with stewardship and expression of faith opportunities.

2. APPLICABLE INSTRUCTIONS, REGULATIONS, AND POLICIES:

AFPD 52-1, Chaplain Service

AFI 34-275, Air Force Nonappropriated Fund (NAF) Government Purchase Card

AFI 64-117, Air Force Government-Wide Purchase Card (GPC) Program

AFI 52-101, Chaplain Service Responsibilities and Procedures

AFI 52-105, Vol II, Chaplain Service Resourcing

AFI 65-601, Vol. 1, Para 4.32, Budget Guidance and Procedures

DoDD 1015.1, Establishment, Management, and Control of Nonappropriated Funds

3. RESPONSIBILITIES: The responsibilities listed below are in addition to ones outlined in AFI 52-105, Vol II.

3.1. Wing Chaplain responsibilities.

3.1.1. The Wing Chaplain approves and endorses the annual CTOF's Program Plan prior to 30 September of the preceding fiscal year, and approves and endorses program plan amendments over the amount of \$1,000.00. The Wing Chaplain ensures that funds are not obligated prior to program plan approval or program plan amendment approval.

3.1.2. The Wing Chaplain reviews and verifies accuracy of the monthly Funds Assessment after the initial inspection by the NCOIC.

3.2. NCOIC, Base Chapel responsibilities.

3.2.1. The NCOIC advises all personnel utilizing the CTOF's on procedures, policy, and associated directives regarding CTOF administration. The NCOIC is the primary focal point for training and management of the QuickBooks™ program and for problems encountered by the technician.

3.2.2. The NCOIC performs a monthly assessment of the fund records and submits documentation of the assessment to the Wing Chaplain for review.

3.3. Account Manager responsibilities.

3.3.1. The Anybase CTOF will have Account Managers for the Catholic and Protestant subaccount/classes. The NCOIC, Resource Management will serve as the Account Manager for the General subaccount. The Senior Faith Group Chaplains will appoint in writing a chaplain or lay volunteer to serve as the Account Manager for their subaccount.

3.3.2. The Account Manager finalizes the annual account program plan using inputs from the Program Leaders and Parish Council. Submit finalized program plan through the Chapel Financial Working Group to the Wing Chaplain for approval.

3.3.3. Ensure that the purpose and recipient of designated offerings is announced to the chapel community before receipt of the offering. Each proposed designated offering will be carefully considered before the announcement and collection of the offering.

3.3.4. Periodically reviews their account balance sheet, program plan status, and purchases to insure account is within program plan guidelines and reflects good stewardship of funds.

3.3.5. Provide training to Program Leaders for utilization of CTOF.

3.4. Program Leader responsibilities.

3.4.1. Notifies the technician in the event of special services or programs that will be receiving offerings in order to account for monies.

3.4.2. Point of contact for all purchases for their program. Coordinates purchases with the technician and gives the complete account code information with receipts to the technician for processing. Receipts obtained are to be given to the technician within a 72-hour time frame.

3.4.3. Serves as focal point for the technician for assistance in clearing up conflicts when ordering goods/services and disbursements.

3.4.4. Responsible for reviewing the program plan report for their specific programs and ensuring proper stewardship of funds.

3.4.5. Responsible for submitting annual program plan requirements for their respective programs to their Account Fund Manager no later than 30 July each year.

3.4.6. Responsible for submitting special/unbudgeted requirements to their Account Manager. These requests should be submitted well in advance of the proposed activity start date so adequate review can be accomplished in the event that funds are not available in the current program plan. Upon identifying purchases for special/non-budgeted activities ensures that each fund request is properly filled out with correct information.

3.5. CTOF Working Group Responsibilities.

3.5.1. Prepare an annual program plan each fiscal year no later than 30 August to include both one-time and recurring activities as well as projected income.

3.5.2. Review the CTOF portion of the Annual Statement of Assurance on a regular basis to insure proper stewardship of funds.

4. ACCOUNTING PROCEDURES.

4.1. Overall Procedures.

4.1.1. Accounting Technician completes all daily transactions authorized by AFI 52-105, Vol II, as indicated by their approved annual program plan. Accounting Technician personally reconciles and verifies the accuracy of all transactions using QuickBooks™. Reconciles CTOF GPC statements against QuickBooks™ registers for each applicable CTOF GPC. Prints, signs and dates the Reconciliation reports.

4.2. CTOF GPC.

4.2.1. The NCOIC will be one of the Approving Officials for the CTOF GPC program. The NCOIC cannot be a cardholder.

4.2.2. Each card will have a monthly purchasing limit of \$4,000.00 and a single purchase limit of \$2,500.00. No split disbursements are permitted.

4.2.3. CTOF GPC will be secured by the Accounting Technician within the chapel safe until a fund request has been approved.

4.2.4. Receipts and CTOF GPC will be given to the Accounting Technician within 72 hours of purchase.

4.2.5. All approving officials will maintain a CTOF GPC continuity folder and schedule training for each card user.

4.2.6. The technician will keep a folder (or section in binder) on each card. The folders contain the following:

4.2.6.1. Current Month Purchase Log

4.2.6.2. Current Month Receipts

4.2.6.3. Reconciled Cardholder Statement with Purchase Log and Receipts attached

4.2.6.4. Dispute Correspondence

4.2.6.5. Training Documentation

4.2.6.6. Miscellaneous

4.2.7. Lost or stolen cards will be immediately reported to the approving official and to the bank issuing the card.

4.2.8. The card user is in a position of "Public Trust" requiring they maintain the highest ethical standards when using the card. The card will be used to conduct official CTOF business "only" and strictly adhere to GPC program limitations. Though training is provided by the NCOIC, it is the card user's responsibility to be knowledgeable of these limitations. Use of the GPC for personal purchases is prohibited. Improper use constitutes grounds for punitive action against the offender.

4.3. Accounting for Income.

4.3.1. The Accounting Technician is responsible for issuing and preparing bank deposit bags for all monies received by the applicable faith groups on a weekly basis.

4.3.2. The ushers will utilize a Chapel Tithes and Offering Worksheet when receiving offerings.

4.3.3. The chaplain responsible for the service will assign two individuals to count the offerings after each service. The counters will be over the age of 18. Chaplain Service personnel and their family members are prohibited from counting offerings. Members of the same family may not count together.

4.3.4. The counters will complete the Chapel Tithes and Offering Worksheet and deposit form as outlined on the samples posted in the usher's room.

4.3.5. Ushers will place the money and deposit slip in a sealed deposit pouch. The sealed deposit pouch and completed Chapel Tithes and Offering Worksheet will be given to chaplain service personnel responsible for the service, who will then ensure the funds are secured/deposited. The Tithes and Offering Worksheet will be given to the NCOIC on the first duty day.

4.3.6. The technician will enter the applicable amounts into the accounting system. Any discrepancies between the deposit slip, bank deposit receipt, and the Chapel Tithes and Offering Worksheet will be reported to the NCOIC immediately. All offerings and bank corrections will be entered in the system separately.

4.3.7. Any interest earned will be accounted for during the account reconciliation. The technician will input the interest entry in the General subaccount immediately following reconciliation.

4.4. Ordering Goods and Services:

4.4.1. Purchase requests will contain budget account code information. Whenever possible, a minimum of 5-duty days notice will be given to the technician for purchase and payment actions. The Program Leader will make every effort to accomplish purchases themselves.

4.4.2. All open Purchase Orders will be filed with other open purchase requests in a file marked "Outstanding Orders."

4.5. Accounting for Disbursements (Expenses).

4.5.1. All bills or receipts from vendors must be filed in the month's record that payment is made. The receipt will be attached to the check voucher. All other appropriate documentation pertaining to the disbursement will also be attached. CTOF GPC receipts will be filed in the individual card folder. A copy of the CTOF GPC statement will be attached to the check voucher and filed in the monthly accounting folder.

4.5.2. All checks will be printed by laser printer method directly from the accounting system. No "white out" or other forms of "cover correction" will be used on checks. Cleared checks will be filed in the check envelope by date.

4.5.3. When checks are voided the technician needs to write void across the signature line and amount line and file in section 6 of the fund records.

4.6. Project Officers:

4.6.1. Project officers are authorized an advance of funds when immediate payment and exact cost cannot be computed in advance or when the CTOF GPC alone cannot effectively meet the needs of a specific chapel program.

4.6.2. The Accounting Technician is responsible for briefing project officers concerning their responsibilities and dollar limitation. Funds deposited will be accounted for as a deposit to the budget item in the respective account to reflect true expenses.

4.6.3. Project officers will submit an after-action report within 15 calendar days after the completion of the event. Report will list the individual purchases at each vendor location and should match all receipts attached. Additionally included or attached will be validated receipts for goods and services purchased and a bank deposit slip reflecting money deposited back into the CTOF. Reports are given to the technician.

4.7. Non-personal Service Agreements:

4.7.1. All non-personal service agreements with attached position description will be utilized by all accounts for non-personal services.

4.7.2. Advertise non-personal service position in the base newspaper, chapel bulletin, and other means as necessary. Advertisements will be made for 2 weeks in advance of the bid closeout date. A panel of three members will interview all qualified applicants. Questions asked at the interview and audition material will be standardized for all applicants. Applicant will be selected based on qualifications and low bid. All original agreements, copies of the advertisement, interview questions, interview point results, and bids will be filed within a CTOF continuity file.

4.8. Reporting.

4.8.1. The Accounting Technician submits the annual consolidated balance sheet through the Wing Chaplain to MAJCOM/HC to arrive in their office by 31 October.

4.8.2. The Accounting Technician sends the annual allotment through the Wing Chaplain for HQ USAF/HC, MAJCOM/HC, and the Palm Sunday designated offerings as determined by current policy.

4.8.3. The Accounting Technician reviews periodically (at least monthly) the following reports verifying all account(s) and their status as to income and expenses: 1) Balance Sheet 2) Transaction Detail Sheet and 3) Budget Comparison. Notifies Account Managers of any trends, possible problems, and program plan status.

4.8.4. The Accounting Technician prepares financial reports for informational purposes when requested.

4.9. Miscellaneous Procedures.

4.9.1. All fundraisers will be coordinated through the Wing Chaplain for recommended approval/disapproval by the installation commander. All moneys received by chapel sponsored fundraisers will be accounted for in the CTOF.

4.9.2. The Wing Chaplain and NCOIC will not sign checks.

4.10. Filing Procedures.

4.10.1. The Accounting Technician will maintain monthly accounting records according to contents and order listed in AFI 52-105, Vol II, para **3.3.5.1**.

4.11. Fixed Assets.

4.11.1. The Accounting Technician will ensure that a complete inventory of non-expendable property and fixed assets is accomplished annually in September each year. Each item of fund owned fixed assets is permanently marked. These items will be entered as a fixed asset in QuickBooks for full accountability.

4.11.2. Fixed Assets is defined as any one item costing \$1000.00 or more. However, highly pilferable or difficult to replace items may be added to the Fixed Assets Record as determined by the NCOIC.

4.11.3. The NCOIC determines the serviceability of all fixed assets. The Wing Chaplain approves all transfers and disposals of fixed assets.

4.11.4. AF Form 1297 Temporary Issue Receipt will be used to sign out all CTOF assets. The AF Form 1297 will be maintained with the fixed asset record until the property is returned.

4.12. General Account Transfers. Transfers from subaccounts to the general account will be made on a quarterly basis. The amount transferred will be divided proportionately between the Catholic and Protestant accounts. The total amount transferred each quarter will be one fourth of the items budgeted as general.

5. AUDITS.

5.1. The Accounting Technician prepares and submits records to the NCOIC for the monthly assessment by 5 days following receipt of the bank statement(s). Corrections will be completed before the end of the following month. The assessment and corrective actions will be filed in the appropriate monthly accounting record.

5.2. The NCOIC forwards the monthly assessment to the Wing Chaplain for review to ensure CTOF's are managed according to AFI 52-105, Vol II and this OI.

5.3. The Wing Chaplain will annually complete the Statement of Assurance. This statement will be forwarded to the CTOF Working Group for review. The Statement of Assurance will be maintained with the CTOF Continuity Binder.

6. TAX REPORTING AND CONTRACT DISPUTES. The CTOF is assigned a federal employer identification number from the Internal Revenue Service. This number is used when filling out TD Forms 1096, Annual Summary and Transmittal of US Information Returns, and 1099, Statement for Recipients of Miscellaneous Income, for payments and honoraria of cumulative amounts of \$600.00 to individuals (For all contracts, the social security number is required for an individual who will receive over \$600.00 for the year). States sales tax exemption numbers are used for purchases.

7. COMPUTER BACKUP. The technician will backup the QuickBooks™ data file at the end of each duty day that transactions were made. Back up file should be kept on the technician's LAN drive and or Zip Disk.

Attachment 4**ACCOUNTING TECHNICIAN STATEMENT OF WORK**

Any Base Chapel Tithes and Offerings Fund Accounting Technician

(Statement of Work)

1. Environment:

A. The AnyBase chaplain service mission is tailored around the 00th Wing's mission. We provide for the religious and spiritual needs of the Air Force and their families. We support individual rights under the First Amendment to the US Constitution and provide an opportunity for everyone to freely exercise their religious beliefs.

B. The Chapel Tithes and Offerings Fund (CTOF) provide essential resources for chapel programming. The majority of CTOF assets come through weekend worship service tithing and offerings with the remainder coming through fundraisers and donations. All assets must be fully protected and accounted for.

2. Qualifications:

A. An Associate of Arts degree in business or general public accountant is preferred but not required. Two years previous experience as an accountant and in accounting procedures is highly desirable. However, in-depth experience utilizing a database program for funds management and experience using QuickBooks™ for Windows software, Microsoft™ Word, Excel, and Power Point software can compensate for educational requirements. The person must be positive, self-directed, motivated, and able to interface well with people. The chapel staff will provide initial training in current CTOF procedures. The contractor may be tasked to provide training to any future assigned personnel.

B. The contractor must possess the ability to interact constructively with staff and lay volunteers in sometimes-stressful situations. The contractor must be able to communicate funds and financial data in understandable terms to staff and lay volunteers.

C. The contractor shall be responsible for all damages, claims, liabilities, costs or attorneys fees that arise from or relate to performance of this contract or which are caused or contributed by the contractor during the performance of this agreement.

D. The contractor must be able to maintain a neat, clean and well-groomed professional appearance and conduct himself or herself in a business like manner.

E. The contractor must attend a qualifying interview and furnish a resume with academic and work related references prior to submission of bid or award of contract.

3. Duties and Responsibilities: Individual is responsible for maintaining, administering, and accounting for all assets and obligations of the AnyBase CTOF. Performance is in accordance with general accepted accounting principles, USAF/HC QuickBooks™ Reference Guide, Air Force Instruction 52-105, Vol II (Chaplain Service Resourcing), MAJCOM supplements, and AnyBase chapel operating instructions.

A. Operate USAF/HC authorized QuickBooks™ accounting software system to conduct all financial transactions for the AnyBase CTOF account.

B. The accounting technician is responsible to the Wing Chaplain and NCOIC for administering all fund transactions. The accounting technician responsibilities include:

- (1) Execute all accounting procedures required by QuickBooks to include: transactions for receiving, obligating, disbursing, transferring of funds, and printing monthly reports depicting status of funds.
- (2) Codes all transactions properly with account and class codes as required.
- (3) Safeguards all CTOF assets to include blank checks, signed checks, monies, equipment, CTOF GPC and debit cards.
- (4) Prints checks to pay for outstanding expenditures. Payments will be made within 30 days of receipt of goods/services. Supporting documentation to include: invoices, billing statements, vendor receipts, and/or a transmittal letter requesting receipt, which will be attached to the back of the expenditure. Upon receipt of a funds request from the custodian, sign and date the request. The request must be processed within 5 working days.
- (5) Ensures checks are signed prior to distribution. Voided check(s) must have "Void" written across the face of the voided check and be filed in the accounting records. Follow the voiding procedures in accordance with the USAF/HC QuickBooks Reference Guide.
- (6) Records all deposits into the correct QuickBooks account and class. Deposit vouchers with supporting documentation will be filed in chronological order.
- (7) Maintains a record of outstanding orders. Performs follow-up actions on orders with specific attention to those exceeding 90 days.
- (8) Prepares overnight bank depository bags with deposit slips and AnyBase CTOF offering worksheets for weekend worship services and special services/program offerings.
- (9) Maintains control of the checkbook in QuickBooks TM and uses pre-numbered laser printed checks.
- (10) Maintains daily data back-up diskettes. Performs monthly closeouts and prints budget reports.
- (11) Reconciles and certifies the monthly bank and CTOF GPC statements.
- (12) Maintains monthly accounting records according to contents and order listed in AFI 52-105, Vol II, Para **3.3.5.1**.
- (13) Maintains familiarization with CTOF non-personal services contracts and Letters of Agreement. Ensures invoice is approved by proper Program Leader and payment is made. Annually prepares TD Forms 1096 and 1099 (Federal income tax information) for all non-personal services vendors.
- (14) Produces annual reports and submits through the Wing Chaplain as required by MAJCOM/FOA/DRU.
- (15) Corrects errors using methods outlined in the USAF/HC QuickBooks TM Reference Guide.

(16) Places orders for requested materials and supplies via phone, fax, internet, or e-mail. Inventories materials upon arrival and notifies requesting person(s) of material receipt. Communicate effectively and professionally with vendors.

(17) Inputs the CTOF program plan annually into the QuickBooks™ system.

(18) Tracks and verifies project officer (receipts and/or cash) returns. Contacts Project Officers when returns are late. Briefs Account Managers on project officer return status.

(19) Works closely with the AnyBase Community Bank in correcting CTOF discrepancies and makes adjustments in QuickBooks™ for bank corrections.

(20) Prepares and submits accounting records for monthly assessment by the Quality Assurance Evaluator (QAE) by 5 days following receipt of the bank statement(s). Complete corrections to records by 10 days following receipt of assessment report from QAE.

(21) Provides overview and procedure training to Account Managers, Program Leaders and other lay volunteers as needed to ensure an effective CTOF program.

4. Quality Assurance: The Quality Assurance Evaluator (QAE) for this contract is the NCOIC, AnyBase Chapel. The contractor will consult with the QAE for resolution of problems or questions about this statement of work.

5. Rate of Pay: Rate will be based on a competitive sealed bid. Bids submitted will contain the individuals name and price quote for a monthly rate. The contractor will be responsible for filing any applicable social security, federal, or state taxes. Contractor will be required to submit monthly invoices to the NCOIC before payment is made.

6. Period of Service: Contracts will be in effect for a period of one year. It may be renewed for a like term and rate of pay by mutual agreement of the contractor and the approving official for up to 5 years.

7. Equipment and Supplies: All equipment needs to fulfill this statement of work will be provided by the AnyBase chaplain service. A computer, computer program, work area, any additional office equipment, standard office supplies (pens, paper, paperclips, staples, etc.), and internal funds request and processing forms will be provided by the AnyBase chaplain service.

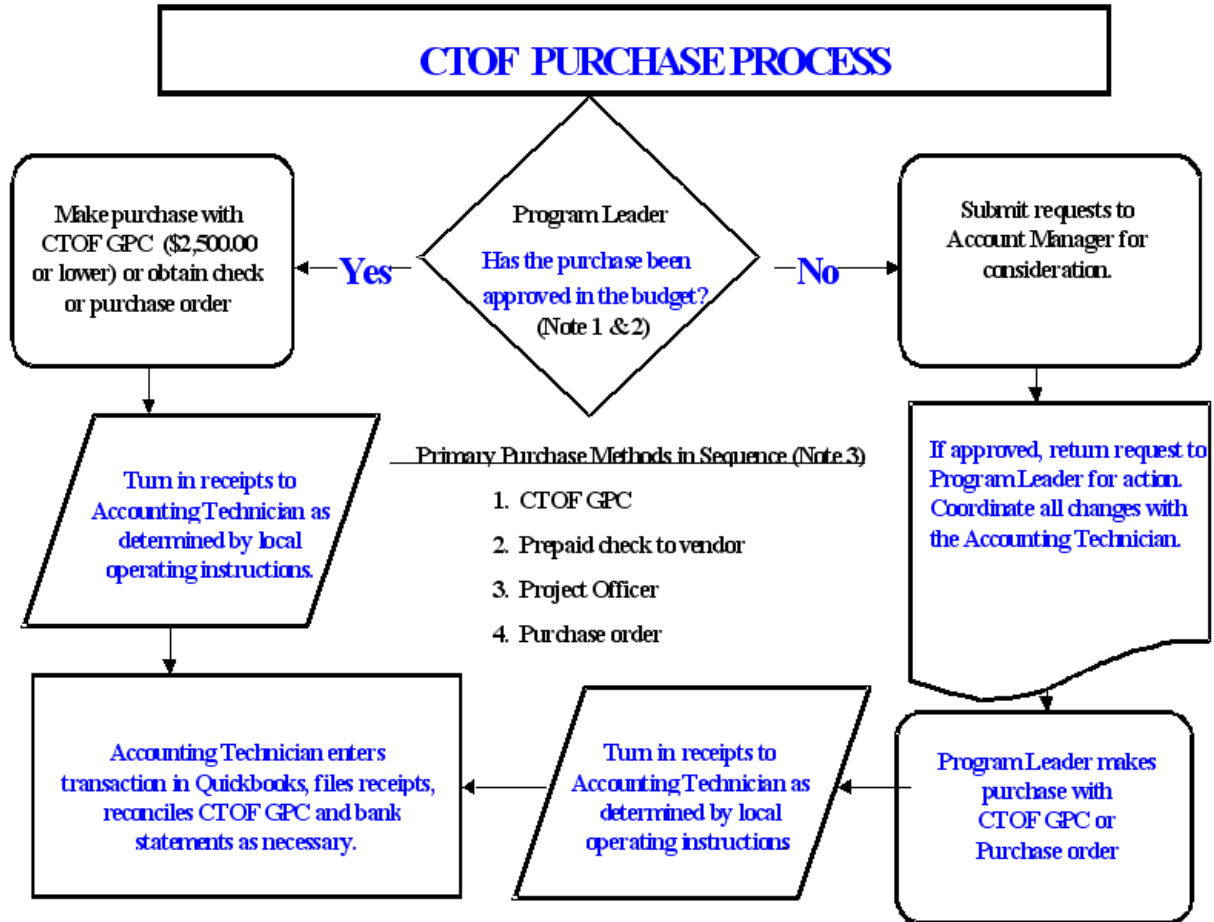
8. Security: The contractor will comply with all Air Force computer and information security requirements.

9. Working Hours and Extended Period of Absence: The minimum work hours are six (6) hours a day, Monday through Friday. These hours must be scheduled and posted with the approval of the contract approving official. The contractor is required to give the chapel staff a two-week notice of any extended period of absence. Extended period of absence is defined as an absence for more than three days. The contractor will provide a substitute to perform services in their absence. This substitute must be of equal or greater capability than contractor and approved by the approving official. Contractor will develop a documented method of reimbursement for any substitutes.

10. Termination Procedures: The contractor may request termination of a contract with sixty (60) days advance notice in writing. The government may terminate the contract for nonperformance and convenience of the government with thirty (30) days advance notice in writing. The agreement may be terminated by mutual consent of both parties.

Attachment 5

FLOWCHART FOR PURCHASE PROCESS



Note 1. Individuals making purchases from the CTOF will be trained on CTOF local operating procedures. Documentation of this training will be maintained. Training should include local CTOF operating procedures and authorized/unauthorized uses of CTOF.

Note 2. Program leaders must verify funds availability prior to making purchases.

Note 3. Request in excess of \$ _____ (to be determined by Wing Chaplain) will be forwarded to the Wing Chaplain for approval.

Note 4. Direct mission requirement purchases must follow guidance set in paragraphs 1.1 thru 1.1.2.

Attachment 6**SAMPLE PROJECT OFFICER GUIDELINES LETTER**

MEMORANDUM FOR CTOF PROJECT OFFICER

FROM:

SUBJECT: Project Officer Guidelines

1. The Chapel Tithes and Offerings Fund is advancing you money to cover costs associated with a chapel project. This advance can be used to purchase items required to support this activity. In order to maximize your money, please ensure that the items you need are not on-hand at the chapel or available through appropriated funds. If you spend more than the advanced amount, you will not be reimbursed.

2. The attached project officer report must be filled out and returned to the Accounting Technician not later than 3-days after the event. Any remaining money should be deposited at the _____ Bank using the attached deposit slip. Return the deposit slip with the final project officer report. If you require foreign currency, keep the conversion documents with the project officer report. Here is a quick checklist to help you with the process:

Step #1 - List each receipt separately on the project officer report.

Step #2 - Deposit remaining money using the attached deposit slip.

Step #3 - Fill out the summary information on the project officer report.

Step #4 - Attach any foreign currency conversion documents to the report.

Step #5 - Return the report with receipts, deposit slip, and currency conversion documents to the Accounting Technician

3. The following information is provided for this transaction:

- a. Name of Project: _____
- b. Expense Account #: _____
- c. Check Number: _____
- d. Amount: _____
- e. Date Report Due: _____

4. If you have any questions, please call _____ or me at 480-5735.

JOHN E. DOE

Accounting Technician

Attachments:

- 1. Project Officer Report
- 2. Deposit Slip

Attachment 7**SAMPLE ANNUAL SPENDING AUTHORITY LETTER**

MEMORANDUM FOR RELIGIOUS EDUCATION COORDINATOR

FROM:

SUBJECT: Annual Spending Authority for Chapel Tithes and Offering Fund Expense Account 6400-1, Religious Education Materials and Supplies

1. The Wing Chaplain approved the annual Chapel Tithes and Offering Fund (CTOF) budget which authorizes you to spend a total of \$2400 for Religious Education materials and supplies (Expense Account: 6400-1) during Fiscal Year 2002. As the Protestant Religious Education Program Leader, you are authorized to spend up to \$200 per month from 1 October 2001 to 30 September 2002. No further approval is required prior to purchase as long as you do not exceed your monthly allocation. If you have a requirement to spend more than \$200 per month, you must obtain additional approval from your Protestant Account Manager prior to making the purchase. You are responsible for tracking the expense account balance and ensuring funds availability prior to purchase. The Accounting Technician can provide a detailed report of previous spending activity.
2. If a vendor does not accept CTOF GPC or will not bill you, contact the Accounting Technician to obtain a prepaid check to the vendor, a project officer advance, or a purchase order. When you complete your purchase, return all bills and other documentation to the Accounting Technician IAW local CTOF procedures.

JOHN E. DOE, Ch, Capt, USAF

Protestant Account Manager

1st Ind, Protestant Religious Education Program Leader

To: Protestant Account Manager

I understand the guidelines identified in this letter and have been trained on procedures outlined in the CTOF Operating instructions.

JANE JOHNSON

Religious Education Program Coordinator

Attachment 8**CHAPEL TITHES AND OFFERINGS FUND (CTOF) INSURANCE
REIMBURSEMENT LETTER****MEMORANDUM FOR HQ AETC/HC****1 JANUARY 2004****HQ USAF/HC****IN TURN****FROM: 82 TRW/HC****724 First Avenue****Sheppard AFB TX 76311-2728****SUBJECT: Insurance Claim for Lost Property**

We are submitting a claim for reimbursement on the cost of the following lost CTOF Property item:

- a. Description: One (1) Conn C Trumpet, property item #P325**
- b. Date acquired: 17 November 1993**
- c. Cost: \$1,150.00**

The Report of Survey investigation and related documents are attached. If there are questions, please contact SMSgt McCarty at DSN 736-7283.

WILLIAM C. SMITH**Chaplain, Colonel, USAF****Wing Chaplain****Attachment:****Report of Survey Package*****NOTE: Follow local policies and procedures for completing the Report of Survey.***

Attachment 9

SAMPLE CHAPEL TITHES AND OFFERINGS FUND (CTOF) ASSESSMENT CHECKLIST

Accounting Record Review

1. Do income and expense transactions have supporting documentation attached? (Example: Deposit slips, Bank Correction Documents, Receipts for Purchase)
2. Do deposit slips match the amounts posted to QuickBooks™ and the bank statement?
3. Has income received as a designated offering been transferred to the recipient? (Refer to the Profit and Loss by Class Report to identify the amount of Designated Offerings received during the accounting period.)
4. Have expense targets (as approved in the budget) been exceeded? If yes, is approval documentation available? (Refer to the Budget vs. Actual by Class Report to compare budget and actual expense information)
5. Have all bank and CTOF GPC accounts been reconciled using QuickBooks? (Refer to the Reconciliation Screen and print out or view the previous reconciliation report)
6. Are accounting transaction changes indicated on the monthly audit trail report appropriate?
7. Do CTOF purchases meet the criteria in the Purchase Process in AFI 52-105, Vol II ([Attachment 5](#))?
8. Is there a system to track outstanding project officer advances?
9. Are there overdue project officer reports?
10. Are project officer returns (Refunds) re-deposited into the appropriate expense account and not recorded as income?
11. Are purchases taking advantage of tax-exempt status?
12. Are checks and purchase orders over 90 days old followed up? (Refer to the Missing Check Report and Outstanding Purchase Order Report)

Balance Sheet Review

13. Do all asset accounts indicate a positive balance?

(Tip: Account 1000 Checking – Other often appears with a positive balance. Any positive balance should be transferred to an authorized faith group sub checking account. Interest deposits often show up in this account.

14. Does the General Sub Checking account require funding?
15. Are equipment (fixed assets) purchases over \$1000 entered as fixed assets?

Miscellaneous

16. Have the annual TD Form 1099's and 1096 been accomplished and mailed out NLT 31 January?
17. Is there a system in-place to back up the accounting data?
18. Are Quickbooks Passwords being used?
19. Are user access levels reviewed and assigned by the Quickbooks Administrator.

Attachment 10**SAMPLE ANNUAL STATEMENT OF ASSURANCE**

15 October 2003

MEMORANDUM FOR RECORD

FROM: 56 FW/HC

SUBJECT: Annual Statement of Assurance

1. In accordance with AFI 52-105, Vol II, Paragraph **3.8.2.**, I certified an audit trail exists and Anybase AFB Chapel Tithes and Offerings Fund are following local operation instructions. Specifically, I reviewed HC OI 52-100 and each monthly Chaplain Fund assessment prepared by the NCOIC. Audit trails covering authorized income and expense activities are established.
2. If you have questions please contact MSgt Smith at ext. 6-6211 or <mailto:John.Smith@anybase.af.mil>

JOHN E. DOE, Ch, Lt Col, USAF Wing Chaplain

Attachment 11**SAMPLE NON-PERSONAL SERVICE AGREEMENT**

THIS AGREEMENT, awarded on 1 February 2004 by and between the Sample AFB Chapel Tithes and Offerings Fund (hereinafter called Fund) and Jennifer Smith_(hereinafter called Vendor). This Agreement is assigned number 2004-1.

WITNESSETH THAT:

WHEREAS the parties hereto desire an agreement for the furnishing of a certain position (Organist) as more particularly described hereinafter and in the attached Statement of Work.

NOW THEREFORE, in consideration of mutual covenants and agreements by and between the parties hereto, it is agreed as follows:

The term "Acquisition Officer" means the Chapel Tithes and Offering Fund Action Officer, or his/her successor(s), or his/her designee(s), who execute and administer this Agreement on behalf of the Sample AFB, Chapel Tithes and Offerings Fund.

1. The above named Fund is a fund activity of the Department of the Air Force. No appropriated funds of the United States shall become due or be paid the vendor by reason of this Agreement.
2. The vendor agrees to furnish the following described services described in the Statement of Work at the locations designated by the Acquisition Officer at the intervals and the times specified by the Acquisition Officer. See attached "Statement of Work" for specific tasks to be accomplished.
3. In consideration of the vendor furnishing the services described in the Statement of Work, the vendor will be paid from the Fund: \$85.00 per service, from the 1st day of February 2004 to 30 January 2005. Total amount to be paid for the twelve (12) months under the terms of this Agreement is not to exceed \$8,840.00. The Acquisition Officer and the Accounting Technician will make payment within thirty (30) calendar days of the receipt of an invoice. The vendor will provide an invoice prior to each payment.
4. The Vendor will either personally perform the services above described or will cause them to be performed by a substitute or substitutes of equal or higher proficiency, who is approved in writing by the Acquisition Officer in advance. The Vendor is responsible for any fees and all responsibilities attached to fees paid to any approved substitute.
5. This Agreement is solely the obligation of the Fund and of the Vendor and is not an appropriated or non appropriated fund obligation of the United States Government.
6. The Vendor agrees to indemnify, save harmless and defend the Fund from, and against any or all claims, demands, actions, debt, liabilities, judgments, costs, or attorneys fees arising out of the services rendered by the Vendor or claimed on account of, or in any manner caused or contributed to by the Vendor, her agents, servants or employees while in, upon, or about the military installation where this Agreement is performed.
7. Relative to the term and termination of this Agreement, it is mutually agreed:
 - a. The term of this Agreement is subject to continuation or termination within the initial six month period by the Acquisition Officer and is subject to termination upon completion of the

first 12 month unless sooner terminated as hereinafter provided. The normal term of this Agreement shall be twelve (12) months from the date of award, but it may be renewed for a like term by mutual agreement in writing of the parties hereto, subject to approval in the same manner as this instrument, and in the same manner may be renewed from term to term.

b. This Agreement may be terminated by the Vendor or the Acquisition Officer, his/her successor(s) or his/her designee(s), upon thirty (30) calendar days notice in writing, or by either party at any time for default of the other party in any of the conditions or provisions contained herein. Any notice required to be given by either party under any provisions of this Agreement shall be sufficient for all purposes when sent in writing by the United States Postal Service registered mail, postage thereon prepaid, addressed to the other party at their place of business.

8. The Vendor is responsible for accounting for and paying of any social security taxes, federal income taxes, state income taxes, and state unemployment insurance premiums.

9. The Vendor, his/her employees or agents, while on the military installation shall be subject to monitoring and inspection but under no circumstances shall such persons be deemed to be employees or agents of the Fund.

10. Except as otherwise provided in this Agreement, any disputes or claim concerning this Agreement which is not disposed of by agreement shall be decided by the Acquisition Officer, who shall state their decision in writing and mail or otherwise furnish a copy of it to the Vendor. Within 90 days from the date of receipt of such copy, the Vendor may appeal by mailing or otherwise furnishing to the Acquisition Officer a written appeal addressed to the 56 FW/HC, 112 Luke Ave. Sample AFB, FL 45678 and the decision of the Wing Chaplain shall be final and conclusive. The Vendor shall be afforded an opportunity to be heard and to offer evidence in support of any appeal under this clause. Pending final decision on such a dispute, however, the Vendor shall proceed diligently with the performance of the Agreement and in accordance with the decision of the Acquisition Officer unless directed to do other wise by the Acquisition Officer.

11. It is the Air Force Chief of the Chaplains policy to conduct its affairs free from unlawful discrimination, according to United States laws, and to provide equal opportunity and treatment for all members irrespective of their age, color, gender, national origin, race or religion.

12. This Agreement shall become effective on 1 February 2004.

IN WITNESS WHEREOF, the parties have hereunto set their hands in triplicate, on

JOHN JONES, MSgt, USAF
Chapel Tithes and Offerings Fund, Acquisition Officer

JENNIFER SMITH, Vendor
Quickbook Pro Consultant

GREGORY L. BROWN, Jr., Ch, Col, USAF
Wing Chaplain