

**BY ORDER OF THE COMMANDER
AIR EDUCATION AND TRAINING
COMMAND**



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AIR EDUCATION AND TRAINING COMMAND

Supplement 1

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Chaplain

**CHAPLAIN SERVICE CHAPEL TITHES
AND OFFERINGS FUND**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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

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.

3.1.1. 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.

3.2. 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.

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

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

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

3.3.2. 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.

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

3.3.4.4.2. 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. CTOF and special activity funds will not add excessive and repetitive subaccounts.

3.3.4.6. 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. Monthly, ensure all transactions have been classed by faith group and to the appropriate checking subaccount.

3.3.4.8. 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.

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

3.4.2.4. 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.

3.4.2.8. Document training in the CTOF continuity binder.

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

3.4.5.1. 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) The CFWG will meet at least semiannually. File meeting minutes in the CTOF continuity binder.

- 3.4.6.2. Program leaders who are making deposits will receive appropriate fund handling and anti-robbery procedure training. Maintain training documentation in the CTOF continuity binder.
- 3.4.7.6. Include procedures for disposal of surplus CTOF fixed assets in local CTOF OI.
- 3.4.7.7. Forward reports through HQ AETC/HC.
- 3.4.7.8. (Added) Maintains ready resale listing. See paragraph **3.3.4.8**.
- 3.5. 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.
- 3.6.2.1. (Added) Coordinate all nonpersonal service agreements and statement of work and/or position descriptions with base legal office.
- 3.6.2.2. (Added) 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) Maintain proper documentation when considering staff family members for positions to eliminate the appearance of a conflict of interest.
- 3.8. Internal controls will apply to CPD/HC special activity fund.
- 3.8.4. (Added) Use Standard Form 700, **Security Container Information**, and Standard Form 702, **Security Container Check Sheet**, on all safes containing CTOF resources.
- 5. (Added) **Chaplain Fund Continuity Binder**. Each CTOF will maintain a continuity binder that at a minimum contains the following information:
 - 5.1. (Added) Instructions.
 - 5.2. (Added) Financial institution insurance documentation.
 - 5.3. (Added) Bank signature cards and other account information.
 - 5.4. (Added) Appointment letters (to include government purchase card [GPC] agency program coordinator [APC], card holders, and program leaders).
 - 5.5. (Added) All CTOF training records (fund handlers, anti-robbery procedures, [GPC], etc.).
 - 5.6. (Added) Annual fund documentation (balance sheet, profit and loss, fixed assets inventory, and statement of assurance).
 - 5.7. (Added) Consolidated Chapel Program Plan.
 - 5.8. (Added) CFWG and Faith Advisory Council Meeting minutes.
 - 5.9. (Added) Annual spending authority memorandums (if applicable).
 - 5.10. (Added) Fixed assets listing.
 - 5.11. (Added) Ready resale listing.
 - 5.12. (Added) Annual tax documentation (1096 and 1099).

5.13. (Added) 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) Fund policy related correspondence.

5.15. (Added) Miscellaneous items.

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

Attachment 1

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

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