1. Purpose. This instruction provides policy and procedural guidance for Religious Offering Funds (ROF) authorized by references (a) and (b).

2. Cancellation. SECNAVINST 7010.6A.

3. Applicability. This instruction applies to all persons and commands in the Department of the Navy (DON).
4. Discussion. Enclosures (1) through (6) provide authoritative guidance regarding the proper administration of a command religious program (CRP) religious offering fund (ROF).

5. Policy

   a. The ROF provides opportunities within the CRP as defined by reference (a) for religious expression through the collection and disbursement of voluntary monetary donations.

   b. The ROF generates a nonappropriated fund (NAF), but is not a Nonappropriated Fund Instrumentality pursuant to reference (c). The ROF is therefore excluded from the DON’s NAF procurement policy in accordance with SECNAVINST 7043.5(series) and is exempt from Morale, Welfare and Recreation oversight pursuant to reference (b). Only one ROF may be established for the CRP, except as provided for in paragraph 5f.

   c. An ROF may only be established and maintained at commands where a Navy chaplain is assigned to perform the duties of the ROF administrator.

   d. The CRP must be funded with appropriated funds (APF) at a level commensurate with other personnel programs necessary to execute the commander’s mission and intent (reference (a)). APF are the only source of funding of mission essential elements of the CRP. The ROF cannot substitute for APF. The ROF, as an act of religious expression, may, however, support and enhance the CRP beyond mission essential elements.

   e. Commanders and commanding officers, hereinafter referred to as “commanders,” are authorized to establish an ROF as part of the CRP (reference (a)). The ROF shall be managed pursuant to this instruction, including enclosures (1) through (6), and applicable laws and regulations.

(1) The commander may establish only one ROF. The ROF can include sub-accounts for each organized group operating as a part of the CRP. Prior to the disbursement of funds, the commander shall appoint, in writing, a representative for each organized group with an assigned sub-account.

(2) The transfer of funds between sub-accounts within an ROF is authorized following the procedures in enclosure (1). The commander of the affected ROF is the decision authority for
these transactions. Commanders must provide written approval prior to a transfer between sub-accounts.

(3) The transfer of funds from one ROF to another ROF or to the Chief of Chaplains Fund is authorized. The decision authority for these transactions is the commander in control of the transferring ROF.

(4) The transfer of funds between an ROF and an Army Chapel Tithes and Offering Fund (CTOF) or Air Force CTOF is authorized. Transfer of funds requires written approval by the commander in the first echelon with general court martial convening authority (GCMCA) above the DON command prior to the transfer of funds.

(5) Funds from a disestablished sub-account may be transferred to another sub-account within the ROF, another ROF, or the Chief of Chaplains Fund. If the entire ROF is disestablished, the commander must authorize the remaining funds to be transferred to another ROF or the Chief of Chaplains Fund.

f. Commanders of joint bases under DON control may only establish one Navy ROF or supported command CTOF for the CRP. ROFs are governed by this instruction. CTOFs are governed by applicable Army or Air Force regulations.

g. ROF monies shall not be received from or disbursed to individuals or organizations that appear on the State Department list of Foreign Terror Organizations or the Treasury Department list of Specially Designated Nationals. Furthermore, ROF monies shall not be received from or disbursed to individuals or organizations convicted of a terrorism-related offense or other offense threatening national security, or when participation with that individual or organization is not in the best interest of the DON, as determined by the commander of the affected ROF.

h. Commanders with ROFs are required to publish guidance to implement this instruction. The commander’s ROF policy must include, but is not limited to: administrative procedures and responsibilities, internal controls, budgeting, annual spend-down limits, accounting and auditing, disbursements, physical security of funds and personnel, annual legal review of disbursements, and receipts for donors in accordance with references (d) and (e).

i. Non-monetary gifts to the CRP are governed by reference (f). All volunteer support to the CRP must comply with reference (g). Petty cash is not authorized for the ROF.
j. ROF administrators and custodians must complete training on the management of the ROF. This training must be approved by the Chief of Chaplains (reference (a)).

k. Incidents of irregularity, mismanagement, or abuse of the ROF shall be reported to the commander responsible for the ROF or the Naval Inspector General.

6. Action

   a. The Chief of Naval Operations and Commandant of the Marine Corps shall implement this instruction within the Navy and Marine Corps.

   b. The Chief of Chaplains, subject to legal and fiscal policy guidance, shall provide advice to commanders regarding the proper use of the ROF, approve all formal ROF training, and regularly review this policy.

   c. Commanders shall:

      (1) Fund the CRP with APF at a level consistent with other personnel programs sufficient to execute the commander’s mission and intent in accordance with references (a) and (h). Commanders shall not use the ROF as part of the command’s operating budget.

      (2) Appoint in writing the ROF Administrator, Assistant ROF Administrator, ROF Custodian, Assistant ROF Custodian, Audit Board Members, and Sub-account Representatives. Individuals cannot concurrently hold more than one of these positions. Sample letters of appointment are included in enclosure (7).

      (3) Establish and maintain policies and procedures regarding the ROF as described in paragraph 5i; include the ROF in the command vulnerability assessment; conduct an annual legal review of ROF disbursements; and comply with the conduct and ethics regulations of references (i) and (j).

      (4) Ensure all ROF administrative and custodial personnel are trained to properly execute their duties.

      (5) Request support from supervisory chaplains or the Chief of Chaplains on ROF-related issues.
7. Records Management

a. Records created as a result of this instruction, regardless of format or media, must be maintained and dispositioned according to the records disposition schedules found on the Directives and Records Management Division (DRMD) portal page:


b. For questions concerning the management of records related to this instruction or the records disposition schedules, please contact your local Records Manager or the DRMD program office.

THOMAS B. MODLY
Under Secretary of the Navy

Distribution:
Electronic only, via Department of the Navy Issuances website
http://doni.documentservices.dla.mil/
**ROLES AND RESPONSIBILITIES**

1. **ROF Administrator.** The commander shall appoint the senior chaplain assigned to the command as the ROF administrator. The ROF Administrator shall manage the ROF pursuant to this instruction and local policy and be responsible to the commander for all matters pertaining to the ROF, and shall:

   a. Approve and disapprove ROF disbursement requests.

   b. Equitably apportion fees, disbursements, dividends, and donations not specific to a single sub-account.

   c. Complete a Monthly Religious Offering Fund Transaction Summary and submit it to the commander. See an example in enclosure (8).

   d. Complete a Monthly Religious Offering Fund Sub-account Report, and provide a copy to all sub-account group representatives. See an example in enclosure (9).

   e. Ensure audits and the completion of audit reports using the Religious Offering Fund Audit Checklist. The audit report must be provided to the commander within 14 days from the date the audits is completed (Enclosure (10)). The ROF Administrator’s plan to correct all discrepancies identified by the audit must be included in the report.

   f. Train personnel responsible for the administration and custody of the ROF.

   g. Transfer the duties of the ROF Custodian to the Assistant ROF Custodian when necessary. This transfer of authority shall be in writing (by letter or government e-mail). Include the beginning and ending dates of the transfer of authority, and file documentation for audit purposes.

   h. Apprise the Assistant ROF Administrator of matters pertaining to the ROF’s management.

2. **Assistant ROF Administrator.** The Assistant ROF Administrator will normally be the next most senior chaplain assigned to the command but may be any commissioned officer who is assigned to the command. The Assistant ROF Administrator shall:
a. Review all audit reports, monthly status reports, monthly sub-account activity reports, and all routine administrative activities and procedures regarding the ROF.

b. Assume the duties of the ROF Administrator when directed by the commander. This transfer of authority shall be in writing (by letter or government e-mail). Include the beginning and ending dates of the transfer of authority, and file documentation for audit purposes.

3. ROF Custodian and Assistant ROF Custodian

a. The ROF Custodian and Assistant ROF Custodian shall normally be permanently-assigned Religious Program Specialists (RPs) at the rank of Petty Officer Third Class or higher. However, commanders may appoint any uniformed Service Member at the paygrade of E-4 or higher who is permanently assigned to the command to serve as ROF Custodian or Assistant ROF Custodian per reference (k).

   (1) Both the ROF Custodian and Assistant ROF Custodian must be listed as signatories on the ROF checking account.

   (2) When directed by the ROF Administrator, the Assistant ROF Custodian shall act as ROF Custodian.

b. The ROF custodian shall maintain the ROF pursuant to this instruction and local policy. The ROF custodian is responsible to the ROF administrator for the proper operation of the ROF and must:

   (1) Maintain accurate documentation of ROF transactions to the standard established in this instruction and the applicable references.

   (2) Provide proper ROF custody, control, and security as outlined in enclosure (5).

   (3) Assist sub-account group representatives in properly preparing disbursement requests.

   (4) Review disbursement requests for completeness and availability of funds before forwarding the request to the administrator.

   (5) Disburse approved disbursement requests.
(6) Assist the administrator in preparing monthly reports for commanders and sub-account groups or as required.

(7) Maintain ROF records for six fiscal years.

(8) Inform the assistant ROF custodian of ROF custodian responsibilities.

4. Sub-account Representative. The Sub-account Representative is the primary advisor to the ROF Administrator for that group’s sub-account.

   a. Sub-account Representatives must be at least 18 years of age and active participants in the sub-account group which they represent. The Sub-account Representative is responsible to:

      (1) Submit a projected annual disbursement plan to the ROF Administrator prior to the start of the fiscal year.

      (2) Submit written ROF disbursement requests on behalf of the group represented. Disbursement request examples are found in enclosure (7).

      (3) Make the ROF Administrator’s monthly sub-account report available to the sub-account group’s members.

   b. The ROF Administrator, Assistant ROF Administrator, ROF Custodian, and Assistant ROF Custodian are not authorized to serve as Sub-account Representatives. A chaplain serving as a Sub-account Representative may not concurrently serve as the ROF Administrator or Assistant ROF Administrator.

   c. Contract religious ministry professionals (CRMPs), as defined by reference (a), may serve as Sub-account Representatives for the worshipping community they are contracted to serve. The CRMP’s duties as the Sub-account Representative must be specified in the CRMP’s contract prior to appointment as a Sub-account Representative.

5. Audit Board. The audit board shall conduct ROF audits quarterly and upon a change in financial institutions. The audit board shall conduct special audits when directed by the commander. Any special audit or change in financial institution audit satisfies the quarterly audit requirement.
a. The audit board shall consist of at least two members of the command appointed by the commander. At a minimum of once a year, the audit board shall invite a representative of the Navy or Marine Corps Inspector General to participate in the audit. The audit board shall:

(1) Identify any ROF practices or transactions inconsistent with this instruction, local policies, or internal controls. Audit results must be documented using the Religious Offering Fund Audit Checklist (Enclosure (10)).

(2) Report to the commander, via the ROF Administrator, audit results and recommended corrective actions regarding discrepancies.

(3) Provide copies of the completed Religious Offering Fund Audit Checklist to the ROF Custodian, command comptroller, command legal counsel, and others as required by internal controls and local policy (Enclosure (10)).

b. Members of the religious ministry team, ROF Administrators, Assistant ROF Administrators, ROF Custodians, Assistant ROF Custodians, and Sub-account Representatives may not serve on the audit board.
GUIDELINES FOR DONATIONS

1. Donations for religious purposes may be received through general tithes and offerings, designated offerings, fundraisers, unsolicited donations from individuals, DON NAFs, non-governmental organizations, and similar sources.

   a. All donations to the ROF must be voluntary and free of coercion. No expectation of exchange of goods or services, except those set forth in this instruction, may be assumed by any parties.

   b. Only cash, checks, and other monetary instruments may be accepted as donations to the ROF. Bequeaths of monetary instruments may be accepted into the ROF. Non-monetary items such as stocks, bonds, and real property are not authorized to be accepted into the ROF.

   c. A donor may designate a donation for a specific sub-account. However, further designation regarding the use of donated funds is prohibited except as part of a designated offering (Enclosure (3)).

   d. Donations or bequeaths of non-monetary items are governed by reference (f) and Service-issued policy and regulations. A gift to the Navy, that complies with reference (f) and Service-issued regulations, may be accepted and used for specific religious purposes and the general support of the CRP; e.g., artwork, religious artifacts, banners, and library materials. Any gifts to the DON as defined by reference (f) and Service-issued regulations are not governed or controlled by ROF policy and procedures and shall not be associated with the ROF.

2. Commanders may authorize organized groups, which have approved sub-accounts within the ROF, to conduct fundraising activities, pursuant to references (i) and (j), for religious purposes consistent with the guidance in enclosure (4). The commander’s approval must be received in writing prior to fundraising.

   a. In coordinating ROF sub-account fundraising activities, commanders should take into consideration potential conflicts with the Combined Federal Campaign and Navy-Marine Corps Relief Society campaigns, as well as fundraising activities conducted by other non-federal entities. For all ROF sub-account fundraisers taking place on a naval installation,
commanders shall ensure fundraisers comply with the fundraising restrictions found in references (l) and (m).

b. Fundraising may not be performed as an official duty. Members of the command may be assigned official duties to provide logistical support, safety, and supervision, but are not required to otherwise contribute to the event (references (i) and (j)).
GUIDELINES FOR DESIGNATED OFFERINGS

1. A designated offering is a collection that the commander designates in writing for a specific purpose. A completed designated offering request is required. Written approval by the commander is required prior to the collection of funds for a designated offering using the example found in enclosure (7).

2. Commanders shall only authorize a designated offering consistent with enclosure (4).

3. Prior to receiving donations, the commander is responsible to inform potential donors of the purpose of the designated offering.

4. The designated offering shall be disbursed expeditiously and only for the stated purpose. The approval letter for the designated offering must specify how any excess funds will be disbursed.
GUIDELINES FOR DISBURSEMENTS

1. Fiscal Authorities. Paragraph 4 of this enclosure contains the Table of Authorizations for ROF Disbursements. The Chief of Chaplains may provide advice regarding the use of the ROF.

2. General Guidance
   
a. ROF disbursements are authorized as acts of religious expression.

   b. ROF disbursements must comply with applicable laws, regulations, Service policies, and references (i) and (j). Commanders and ROF Administrators should consult with experts in fiscal policy, Navy or Marine Corps legal counsel, or the Chief of Chaplains when questions or concerns arise regarding the appropriate operation of the ROF.

   c. The examples listed in the Table of Authorizations are provided to assist commanders and ROF Administrators in making decisions regarding ROF disbursements. The list of examples is not exhaustive.

   d. Disbursement Authorization Categories

      (1) Category A: APF Funded Activities. Direct costs of Category A activities must be paid with APF.

      (2) Category B: APF and ROF Funded Activities. Category B activities support the DON’s execution of reference (a) and may be supported by APF or ROF as determined by the commander. ROF funds, with the approval of the commander, may be used to support Category B activities that exceed what is supported by APF. However, APF and ROF funds shall not be combined to fund the same purchase or expenditure.

      (3) Category C: ROF Funded Activities. Category C activities are not supported with APF but rather by groups organized within the CRP that are authorized to operate sub-accounts within the ROF. These activities support the DON’s execution of reference (a) and represent the religious expressions of CRP participants.

3. ROF Disbursement Accounting Guidelines

   a. Disbursement requests must be serialized and originate from the Sub-account Representative. The Sub-account
Representative shall submit the request to the ROF Administrator via the ROF Custodian. If a request is disapproved, the representative may appeal the decision to the commander via the administrator. The decision of the commander is final.

b. Approved disbursement requests, with receipts attached, must be kept on file. Disapproved requests must also be kept on file. These records will be maintained in chronological order for a minimum of 6 years. Disbursement request examples are found in enclosure (7).

c. The use of a debit or check card linked to the ROF checking account is authorized. Neither electronic funds transfers nor credit cards are authorized for ROF transactions.

### 4. Table of Authorizations for ROF Disbursements

<table>
<thead>
<tr>
<th>DISBURSEMENT AUTHORIZATION CATEGORIES</th>
<th>APPROPRIATED FUNDS</th>
<th>RELIGIOUS OFFERING FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category A. APF Funded Activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Purchase, rental, construction, and maintenance of permanent facilities and affixed structures such as windows, pews, doors, and pulpit furniture.</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>2. Development, renovation, relocation, and restoration of permanent facilities and affixed structures covered in Category A1 above.</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>3. Support of Overseas Navy Relation Programs (SECNAVINST 5720.44C), Humanitarian and Civic Assistance Programs (SECNAVINST 3006.2), and similar programs.</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>4. Funding for contract religious ministry professionals as defined by reference (a).</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>5. Military and professional training or education, to include religious organization conferences, meetings, retreats, and similar training and education. required by a chaplain’s religious organization.</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>6. TAD orders (food, lodging, transportation, and incidental expenses) for Active Duty and Reserve personnel guest speakers, performing artists, or chaplains.</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>7. Improvements to CRP facilities and grounds, such as construction or installation of meditation gardens, religious statues, and murals.</td>
<td>Y</td>
<td>N</td>
</tr>
</tbody>
</table>
8. Purchase and maintenance of items required for worship and religious education, such as furnishings, ecclesiastical equipment, sacramental wine and juice, communion bread, supplies and food for the Seder or other sacred meals, sacred linens, banners, and candles. | Y | N |

9. Purchase and maintenance of ecclesiastical garments, such as vestments, robes, prayer shawls, religious head coverings, or ecclesiastical garments required for the performance of professional religious ministry duties. | Y | N |

10. Purchase and maintenance of musical instruments and supporting equipment associated with each instrument, for each worshipping community organized within the CRP. Associated equipment includes, but is not limited to, amplifiers, fixed and portable sound systems, microphones, mixing boards, and maintenance and warranty expenses for instruments and equipment. | Y | N |

11. Purchase and maintenance of computer hardware, software, and supplies necessary to manage and execute the ROF. | Y | N |

12. Cost of food, lodging, transportation, and fees for youth programs, youth or adult religious education retreats, and similar CRP community events as authorized and governed by 10 U.S.C. § 1789. | Y | N |

**Category B. APF and ROF Funded Activities**

<table>
<thead>
<tr>
<th></th>
<th>APPROPRIATED FUNDS</th>
<th>RELIGIOUS OFFERING FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Funding contracts for directors of religious education, religious support for youth ministry, and directors for music, musicians, and vocalists.</td>
<td>Y</td>
</tr>
<tr>
<td>2.</td>
<td>Purchase of licenses for sacred music, sheet music, hymnals, songbooks, sacred texts, vacation bible school supplies, and religious education supplies and literature.</td>
<td>Y</td>
</tr>
<tr>
<td>3.</td>
<td>Reimbursement of incidental expenses incurred by a CRP volunteer.</td>
<td>Y</td>
</tr>
<tr>
<td>4.</td>
<td>Purchase and maintenance of additional musical instruments and supporting equipment associated with each instrument, for each worshipping community organized within the CRP. Associated equipment includes, but is not limited to, amplifiers, fixed and portable sound systems, microphones, mixing boards, and maintenance and warranty expenses for instruments and equipment.</td>
<td>Y</td>
</tr>
<tr>
<td>5.</td>
<td>Purchase and maintenance of minor appliances, such as mini-refrigerators, mini-freezers, microwave ovens, toasters, and coffee makers.</td>
<td>Y</td>
</tr>
<tr>
<td>6.</td>
<td>Monetary support for the cost of food, lodging, transportation, and fees for guest civilian speakers and performing artists, approved in writing by the commander in support of the CRP.</td>
<td>Y</td>
</tr>
</tbody>
</table>
7. Renting of temporary facilities for events such as volunteer appreciation dinners, vacation bible schools, youth retreats, and similar events.

<table>
<thead>
<tr>
<th>Category C. ROF Funded Activities</th>
<th>APPROPRIATED FUNDS</th>
<th>RELIGIOUS OFFERING FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Monetary support of religious missions, religious organizations, and other faith-based initiatives.</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>2. Monetary support of humanitarian assistance and disaster relief different from category A3.</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>3. Monetary support of homeless shelters, food banks, shelters for victims of domestic violence, and other benevolent programs or projects.</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>4. Monetary support of philanthropic and/or charitable activities.</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>5. Purchase of supplies, decorations, food, non-alcoholic beverages, and other consumables to support CRP fellowship, community outreach, and CRP volunteer recognition events.</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>6. Individual gifts of appreciation for CRP volunteers, not to exceed $100.00 in value, per person, per year. Note: Gifts of appreciation for military chaplains, RPs, chaplain assistants, federal employees, or CRP contract workers are not authorized.</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>7. Monetary support as remuneration for babysitting services associated with CRP events or programs.</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>8. Support of faith group observances with floral arrangements, religious decorations, banners, or similar displays.</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>9. Monetary support for CRP community activities to cover the cost of subsistence (i.e., transportation, food, lodging, child care, supplies, fees, and training materials) to persons other than those listed under 10 U.S.C. §1789.</td>
<td>N</td>
<td>Y</td>
</tr>
</tbody>
</table>

5. Prohibited ROF Disbursements

   a. Disbursements in violation of U.S. laws, applicable status of forces agreements, regulations, and this instruction.

   b. Employment of Federal Workers.

   c. Scholarships for individuals, loans of any kind, contributions to a person’s memorial fund, endowments of any kind, individual retirement funds, and investments (except interest bearing checking accounts within the ROF).

   d. Monetary gifts to individuals or families.
CUSTODY, CONTROL, AND SECURITY

1. Access to the safe(s) is restricted to the ROF Administrator, Assistant ROF Administrator, ROF Custodian, and Assistant ROF Custodian. All cash, checks, check cards, debit cards, moneybags, and current ledger must be secured in the safe.

2. The ROF custodian shall assign two adults, 18 years of age or older, unrelated to each other or CRP staff, to count all collected donations in the presence of a designated duty person.

3. Religious Offering Fund Receipts must be completed in indelible black ink for each collection of donations using enclosure (11). The counters shall seal both the collection and the offering receipt in a sealable envelope. The counters must sign across the seal of the envelope.

4. The ROF custodian or designated duty person shall place the envelope in a lockable moneybag, which will have only two keys. The moneybag will be secured in a safe.

5. All donations must be deposited within 1 week of receipt. The ROF administrator may waive this requirement under exigent circumstances.

6. On the day of deposit, the ROF custodian and a designated escort shall unlock the moneybag and reconcile the collection with the offering receipts. The ROF custodian shall annotate corrections made to the offering receipt by initialing each correction, then, along with the designated escort, sign the receipt. A deposit slip will be created in the exact amount of each offering receipt. Only one deposit slip per offering receipt is authorized. A copy of the deposit slip will be stapled to the offering receipt.

7. For expeditionary commands away from homeport, the ROF custodian shall transfer all monies to the disbursing officer in a manner consistent with paragraph 6. The disbursing officer shall issue a U.S. Treasury check in the amount of the deposit, payable to the ROF’s financial institution. The ROF custodian
shall send the U.S. Treasury check to the financial institution by certified mail. Copies of the certified mail stub, U.S. Treasury check, the deposit slip, and the offering receipt will be stapled together and maintained by the ROF custodian.

**ACCOUNTING PROCEDURES**

The following accounting procedures must be followed in managing the ROF:

1. The ROF organizational ownership card required by the financial institution must identify the commander as president, the ROF administrator as the vice president, and the ROF custodian as secretary or treasurer. Copies of the organizational ownership card and signature authority card will be maintained by the command and made available to auditing boards and inspectors.

2. The ROF Custodian and Assistant ROF Custodian are the only persons authorized to sign checks or use debit cards or check cards. The original signature authority card will be maintained at the financial institution.

3. Checks must be prepared in indelible black ink. Blank checks must never be signed. Checks will not be made payable to "cash." Checks made payable to an individual must be preapproved by the ROF Administrator. The check's memo section must reference the serial number of the disbursement request. Local instruction should address issues regarding foreign currency exchange which may affect accounting procedures.

4. Debit card or check card receipts must be attached to disbursement requests with the serial number of the disbursement request written on the receipt. Cash advances and "cash back" beyond the total purchase amount are not authorized on debit cards or check cards.

5. To facilitate reconciliation, sub-account ledgers must be maintained in a manner consistent with the general ledger. All accounting transactions must be recorded in the appropriate ledger at the time the transactions occur. The ledger must contain a complete record, showing the amount, serial number of the disbursement request, date of the transaction, and name of the payee.
6. Locally designed formats for ledgers are permissible. Commercial accounting software is encouraged. All documents generated with accounting software must be password protected. For accounting purposes, the use of online banking tools and applications is authorized, subject to the commander’s ROF policy per paragraph 5i of this instruction. ROF Administrators, Assistant ROF Administrators, ROF Custodians and Assistant ROF Custodians will have routine access to any electronic ledgers. Manually maintained ledgers must be maintained in indelible black ink and secured in a safe when not in use. The ROF Administrator shall reconcile ledgers with financial institution statements monthly.

7. Distribution of expenses, as well as donations not specified for a particular sub-account, will occur in a manner that ensures that one sub-group is not unfairly advantaged or disadvantaged. Unsolicited donations to the CRP or a bank’s fee for checks are examples that require a fair-share distribution across sub-accounts. The fair-share percentage is calculated by dividing each sub-account’s annual receipts by the total annual receipts to the ROF.
From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS RELIGIOUS OFFERING FUND ADMINISTRATOR

Ref: (a) SECNAVINST 7010.6B
     (b) [Local religious offering fund policy is required]

1. You are hereby appointed as the religious offering fund (ROF) administrator per reference (a). This appointment shall remain in effect until you transfer from this command or are relieved of this responsibility by me or my representative.

2. In performing your duties as the ROF Administrator you will comply with references (a) and (b) and work in close coordination with the command’s comptroller and legal counsel.

3. Should any issues arise that might negatively impact the command or [Navy or Marine Corps], I expect you to inform the Executive Officer and me immediately.

4. I look forward to reviewing your reports as required by reference (a).

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Audit Board Members
From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS ASSISTANT RELIGIOUS OFFERING FUND ADMINISTRATOR

Ref: (a) SECNAVINST 7010.6B
     (b) [Local religious offering fund policy is required]

1. You are hereby appointed as the assistant religious offering fund (ROF) Administrator (reference (a)). This appointment shall remain in effect until you transfer from this command or are relieved of this responsibility by me or my representative.

2. You are directed, under this appointment, to familiarize yourself with the duties of the ROF Administrator and references (a) and (b). You will serve as Acting ROF administrator by assuming those duties only when directed in writing by me or my representative in accordance with reference (a), enclosure (1), paragraph 2b.

3. Should any issues arise that might negatively impact the command or [Navy or Marine Corps], I expect you to contact the Executive Officer and me immediately.

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Administrator

Enclosure (7)
TEMPORARY APPOINTMENT AS RELIGIOUS OFFERING FUND ADMINISTRATOR

7010
Code 00
[date]

From: Commanding Officer
To: [rank and name of appointee]

Subj: TEMPORARY APPOINTMENT AS RELIGIOUS OFFERING FUND ADMINISTRATOR

Ref: (a) Appointment as Assistant Religious Offering Fund Administrator
     (b) SECNAVINST 7010.6B
     (c) [Local religious offering fund policy is required]

1. Per reference (a), you were appointed as the assistant Religious Offering Fund (ROF) Administrator. You are hereby directed to assume the duties of ROF Administrator effective __________ through __________. You shall perform these duties in accordance with references (b) and (c). At the conclusion of this period, ensure that you fully brief the ROF Administrator on all ROF activities during this period.

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Administrator
ROF Audit Board Members
Command Comptroller
Command Legal Counsel
ROF Custodian
APPOINTMENT AS RELIGIOUS OFFERING FUND CUSTODIAN

COMMAND LETTERHEAD

From: Commanding Officer
To: [rank and name of appointee]
Subj: APPOINTMENT AS RELIGIOUS OFFERING FUND CUSTODIAN
Ref: (a) SECNAVINST 7010.6B
    (b) [Local religious offering fund policy is required]

1. Per reference (a), you are hereby appointed as the religious offering fund (ROF) custodian.

2. In performing your duties as the ROF Custodian you shall comply with references (a) and (b). You will report to and be supervised by the ROF Administrator in the exercise of these duties.

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Administrator
ROF Audit Board Members
Command Comptroller
Command Legal Counsel
APPOINTMENT AS ASSISTANT RELIGIOUS OFFERING FUND CUSTODIAN

From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS ASSISTANT RELIGIOUS OFFERING FUND CUSTODIAN

Ref: (a) SECNAVINST 7010.6B
     (b) [Local religious offering fund policy is required]

1. Per reference (a), you are hereby appointed as the Assistant Religious Offering Fund (ROF) Custodian.

2. In performing your duties as the Assistant ROF Custodian you shall comply with references (a) and (b). You will report to and be supervised by the ROF Administrator in the exercise of these duties.

3. You will act as the ROF Custodian only when directed to do so, in writing, by the ROF Administrator.

Copy to:
ROF Administrator
ROF Audit Board Members
Command Comptroller
Command Legal Counsel
ROF Custodian
From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS RELIGIOUS OFFERING FUND [insert name of CRP group] SUB-ACCOUNT REPRESENTATIVE

Ref: (a) SECNAVINST 7010.6B
     (b) [Local religious offering fund policy is required]

1. Per reference (a), you are hereby appointed as the [insert name of CRP group] Religious Offering Fund (ROF) Sub-account Representative.

2. Thank you for agreeing to serve as a Sub-account Representative.

3. Please be advised that by participating in the Command Religious Program as a Sub-account Representative, you are agreeing to comply with references (a) and (b) and work in close coordination with the members of your sub-account group, the ROF Administrator, and the ROF Custodian.

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Administrator
ROF Audit Board Members
Command Comptroller
Command Legal Counsel
ROF Custodian
APPOINTMENT AS RELIGIOUS OFFERING FUND AUDIT BOARD MEMBER

7010
Code 00
[date]

From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS RELIGIOUS OFFERING FUND AUDIT BOARD MEMBER

Ref: (a) SECNAVINST 7010.6B
     (b) [Local religious offering fund policy is required]

1. Per reference (a), you are hereby appointed as a member of the Religious Offering Fund (ROF) Audit Board.

2. Thank you for your participation as a member of the ROF Audit Board.

3. Please be advised that by agreeing to serve on the ROF Audit Board, you are agreeing to comply with references (a) and (b), and work with the ROF Administrator and the ROF Custodian to ensure proper accounting of the ROF.

4. I look forward to reviewing your reports as required by reference (a).

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Administrator
Command’s Comptroller
Command’s Legal Counsel
ROF Custodian
RELIGIOUS OFFERING FUND DISBURSEMENT REQUEST (Page 1)

Date of request: _____________

From: Sub-account Representative
To: ROF Administrator
Via: ROF Custodian

Subj: REQUEST OF DISBURSEMENT FROM ________________ SUB-ACCOUNT

Ref:  (a) SECNAVINST 7010.6B
     (b) Appointment Letter as Sub-account Representative

1. Per references (a) and (b), I am the appointed Sub-account Representative for [name of CRP group]. I am requesting this disbursement from the [name of Sub-account]:

<table>
<thead>
<tr>
<th>Amount</th>
<th>Date Desired</th>
<th>Intended Recipient/Vendor and Address</th>
<th>Request #</th>
</tr>
</thead>
<tbody>
<tr>
<td>$________</td>
<td>___________</td>
<td>_______________________________</td>
<td>_______</td>
</tr>
</tbody>
</table>

2. This disbursement is authorized per reference (a), enclosure (4), [specify sub-paragraph that authorizes the disbursement].

   (Signature of Sub-account Representative)

****************************************************************
FIRST ENDORSEMENT      Date: __________________
From:  ROF Custodian
To:    ROF Administrator

1. This request does/does not (circle one) meet the criteria set forth in reference (a).
Explanation:____________________________________________________
________________________________________________________________
________________________________________________________________

2. Funds are/are not (circle one) available to meet this request.

   (Signature of ROF Custodian)
RELIGIOUS OFFERING FUND DISBURSEMENT REQUEST (Page 2)

SECOND ENDORSEMENT

From: ROF Administrator
To: ROF Custodian

1. Request # _____ is:
   □ Approved and forwarded to the custodian.
   □ Disapproved and returned to the Sub-account Representative
   Reason for disapproval:
   □ Recommended for approval and forwarded to the Commander.

   (Signature of ROF Administrator)

THIRD ENDORSEMENT (if needed)

From: Commander/Commanding Officer
To: ROF Administrator

1. Request # _____ is:
   □ Approved
   □ Disapproved

   (Signature of Commanding Officer)

Disbursement Information:

Request Number:_______   Date of Disbursement:______________
Check Number:__________   Amount:_______________________
MEMORANDUM

From: ROF Administrator
To: Commander/Commanding Officer

Subj: DESIGNATED OFFERING FOR THE RELIGIOUS OFFERING FUND

Ref: (a) SECNAVINST 7010.6B

1. Approval, per reference (a) is requested to publicize, collect and disburse a designated offering for [name of organization]. This offering will be collected by [name of Sub-account Representative] on [date] and shall comply with the guidelines found in reference (a).

2. The designated offering collection will be clearly distinct and separate from the regular offering collection to ensure that offerings are correctly distributed by those wishing to participate. Any monies collected in excess shall be disbursed to ___________ or placed in the [name of Sub-account] Sub-account.

[NAME OF ROF ADMINISTRATOR]
1. Your request for a designated offering for [name of organization] is consistent/inconsistent with reference (a) and is hereby approved/disapproved.

[NAME OF COMMANDING OFFICER]

MONTHLY RELIGIOUS OFFERING FUND (ROF) TRANSACTIONS SUMMARY

Name of Command/Chapel/Unit: ___________________________
Report Month/Year: _____________________________

MONTHLY RELIGIOUS OFFERING FUND TRANSACTIONS SUMMARY

<table>
<thead>
<tr>
<th>[Name of Command]</th>
<th>Beginning Balance</th>
<th>Donations Received</th>
<th>Disbursements</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Name of Sub-account]</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>[Name of Sub-account]</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>[Name of Sub-account]</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>[Name of Sub-account]</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total ROF</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ROF Custodian       Date       ROF Administrator       Date
MONTHLY RELIGIOUS OFFERING FUND (ROF) SUB-ACCOUNT REPORT

<table>
<thead>
<tr>
<th>Date</th>
<th>Donations</th>
<th>Disbursements</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipt #</td>
<td>Source</td>
<td>Amount</td>
<td>Request Number</td>
</tr>
<tr>
<td>618</td>
<td>Regular Offering</td>
<td>375.89</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>19</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>20</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>21</td>
</tr>
<tr>
<td>619</td>
<td>Designated Offering</td>
<td>854.72</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
<tr>
<td>620</td>
<td>Fundraiser (Car Wash)</td>
<td>215.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>TOTAL DONATIONS</td>
<td>1445.61</td>
<td></td>
</tr>
<tr>
<td></td>
<td>TOTAL DISBURSEMENTS</td>
<td>(2486.11)</td>
<td></td>
</tr>
</tbody>
</table>

Name of Command/Chapel/Unit: ______________________
Report Month/Year: ______________________________
Sub-account: [Name of CRP Organization]
Completed By: ___________________________ Date: ________________
ROF Custodian

Received By: ___________________________ Date: ________________
Sub-account Representative
# Religious Offering Fund Audit Checklist

**Date of Audit:** _____________

**ROF Audit Board Members:**

<table>
<thead>
<tr>
<th>AREA TO BE INSPECTED</th>
<th>INSPECTOR’S COMMENTS</th>
<th>INSPECTOR’S INITIALS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Command ROF Policy</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Command ROF policy less than seven (7) years old</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Command ROF policy addresses all elements required by SECNAVINST 7010.6B</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ internal controls</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ annual budgeting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ annual spend-down limits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ administrative responsibilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ accounting and auditing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ disbursements</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ physical security of funds and personnel</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ annual legal review of disbursements</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ receipts for donors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current appointment letters and requisite training documentation for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ ROF Administrator</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ Assistant ROF Administrator</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ ROF Custodian</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ Assistant ROF Custodian</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ Sub-account Representatives</td>
<td></td>
<td></td>
</tr>
<tr>
<td>__ Audit Board Members</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Internal Controls</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adequate physical controls in place to protect the checkbook, check cards, debit cards, monies, and ledgers</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ledgers and monthly reports are properly maintained</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Donations</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Properly completed offering receipt on file for each collection of donations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations properly counted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations properly verified</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deposits match offering receipts</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Reason for Audit:**

- ___ Fiscal Quarter
- ___ Change of Financial Institution
- ___ Change Administrator
- ___ Change Custodian/Assistant Custodian
- ___ Command Directed
- ___ Change of Command
<table>
<thead>
<tr>
<th>DISBURSEMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>__ Each disbursement request signed by Sub-account Representative</td>
</tr>
<tr>
<td>__ Each disbursement request signed by ROF Custodian</td>
</tr>
<tr>
<td>__ Each disbursement request reviewed by ROF Administrator</td>
</tr>
<tr>
<td>__ Each disbursement request assigned a request number</td>
</tr>
<tr>
<td>__ Each disbursement request recorded in ledger</td>
</tr>
<tr>
<td>__ Each disbursement was authorized under enclosure (4) of SECNAVINST 7010.6B</td>
</tr>
<tr>
<td>__ Each request disbursed in accordance with a properly prepared disbursement request</td>
</tr>
<tr>
<td>__ Each disbursement request annotated on monthly sub-account reports</td>
</tr>
<tr>
<td>__ Custodian signed checks/made actual disbursements</td>
</tr>
<tr>
<td>__ Each disbursement made only after request was approved</td>
</tr>
</tbody>
</table>

[Date]__________________

From: Religious Offering Fund Audit Board
To: Commander/Commanding Officer
Via: Religious Offering Fund Administrator

Subj: RELIGIOUS OFFERING FUND AUDIT REPORT

Ref: (a) SECNAVINST 7010.6B
     (b) [local command policy governing ROF]

1. The religious offering fund (ROF) audit was completed on __________ following references (a) and (b). The ROF accounting records present a complete and accurate picture of the fund’s status except as noted below. No/discrepancies were found. Recommendations to correct discrepancies are included below.

________________________________________
Audit Board Member

________________________________________
Audit Board Member

Copy to:
ROF Custodian
RECOMMENDATION FOR RELIGIOUS OFFERING FUND RECEIPTS
(An ROF Receipt must be completed and attached to every deposit slip for every collection of donations.)

SECTION I - ADMINISTRATIVE DATA

<table>
<thead>
<tr>
<th>DATE</th>
<th>LOCATION OF COLLECTION</th>
<th>SUBACCOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

DESIGNATED OFFERING FOR (Designated offerings must be announced to the congregation before collection. Attach copies of printed announcement to this sheet and the commander's authorization letter.)

SECTION II - OFFERING CONTROL RECORD

<table>
<thead>
<tr>
<th>CHECK NO./NAME</th>
<th>U.S. DOLLARS - CHECKS</th>
<th>U.S. DOLLARS - COIN</th>
<th>FOREIGN CURRENCY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$0.01</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>$0.05</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>$0.10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>$0.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>$0.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>$1.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>TOTAL COIN</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>$1.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>$2.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>$5.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>$10.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>$20.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>$50.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>$100.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td></td>
<td>TOTAL CURRENCY</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td></td>
<td>COIN</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td>CURRENCY</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>TOTAL CHECKS</td>
<td>CHECKS</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>TOTAL FOREIGN</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>U.S. DOLLARS</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CURRENCY</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

SECTION III - AUTHENTICATION

COUNTED BY (Printed name and signature)  VERIFIED BY (Printed name and signature)

VERIFIED AND SECURED BY (Printed name and signature of ROF Custodian or designated duty)  VERIFIED FOR DEPOSIT BY (Printed name and signature)