



UNITED STATES MARINE CORPS
MARINE CORPS AIR STATION
POSTAL SERVICE CENTER BOX 8033
CHERRY POINT, NORTH CAROLINA 28533-8033

ASO 7010.6
CHAP
28 JUN 2022

AIR STATION CHERRY POINT STATION ORDER 7010.6

From: Commanding Officer, Marine Corps Air Station, Cherry Point
To: Distribution List

Subj: STANDING OPERATING PROCEDURES FOR RELIGIOUS OFFERING FUND
(SHORT TITLE: SOP FOR ROF)

Ref: (a) SECNAVINST 7010.6B

Encl: (1) Religious Offering Fund (ROF) Guidance
(2) Disbursement Request Religious Offering Fund Form
(3) Deposit Flowchart
(4) Monthly Sub Account Report
(5) Religious Offering Fund Receipt

1. Situation. This Order and reference (a) provide local policy and procedural guidance for the Marine Corps Air Station Cherry Point's Religious Offering Fund (ROF). This Order applies to all personnel in direct support of the Command Religious Program (CRP) and the ROF.

2. Mission. Enclosure (1) provides authoritative guidance regarding the proper administrative procedures of the local CRP ROF. In fulfillment of reference (a), all personnel responsible for the administration and custody of the ROF shall read a copy of reference (a) on an annual basis.

3. Execution

a. Commanders Intent and Concept of Operations

(1) Commanders Intent. This Order promulgates instructions for facilitating and administrating the CRP.

(2) Concept of Operations. The applicable Sub-account Representatives and the Chapel pastors of the faith communities involved shall assist the Station Chaplain in the implementation of this Order.

b. Coordinating Instructions. Refer to enclosures (2) through (5) for additional guidance, requirements, and required reporting.

4. Administrative and Logistics. Not Applicable

DISTRIBUTION STATEMENT A: Approved for public release; distribution is unlimited.

5. Command and Signal

- a. Command. This Order is applicable to all personnel aboard Marine Corps Air Station, Cherry Point.
- b. Signal. This Order is effective the date signed.



M. R. HUBER

DISTRIBUTION: A

Religious Offering Fund (ROF) Guidance
General Information (Mission and Organization)

1. Key Personnel

a. ROF Administrator/Alternate Administrator. The Command Chaplain shall serve as the Administrator and is appointed in writing by the Commanding Officer (CO). The Administrator will function as the CO's direct representative for all matters pertaining to the ROF. The Alternate Administrator shall also be appointed in writing by the CO and will carry out the responsibilities of the Administrator only when the Administrator is in a leave, temporary additional duty (TAD), or hospitalized status.

b. ROF Custodian/Alternate Custodian. The Custodian and their alternate are appointed in writing by the CO. The Custodian and Alternate Custodian must be members of the command and are tasked with managing the day-to-day operation of the ROF in accordance with reference (a). The Custodian and Alternate Custodian shall not serve in a dual capacity within the ROF. The Alternate Custodian shall carry out the responsibilities of the Custodian only when the Custodian is in a leave, TAD, or hospitalized status.

c. Sub-Account Representative. The Sub-Account Representative shall be the senior Chaplain of that faith group and shall be appointed in writing by the Administrator. The Sub-Account Representative will be the primary advisor to the Administrator on that faith group's sub-account. Contract religious ministry professionals may serve as a Sub-Account Representative for the worshipping community they are contracted to serve. When a faith group does not have an assigned Chaplain, the Administrator may appoint a Lay Leader as the Sub-Account Representative. The Administrator cannot serve as a Sub-Account Representative unless they are the only Chaplain of that faith in the command.

d. ROF Audit Board. MCAS Cherry Point ROF shall utilize a single audit board, such as the G-8, Resource Evaluation and Analysis (REA) Division to conduct audits of the ROF at scheduled intervals. Additionally, the Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS) shall conduct audits of the ROFs at Marine Corps Commands in accordance with reference (a).

2. Policy. The ROF is a Non Appropriated Fund (NAF) established by and administered under the authority of the CO.

a. Reference (a) established the Department of the Navy policy authorizing the establishment of a ROF when faith groups, which are part of the CRP, desire to make voluntary donations of benevolence as an expression of their worship and religious life.

b. Reference (a) sets forth policy and procedures for the collection, administration, and distribution of ROF funds. The MCAS Cherry Point ROF will provide for the collection, safeguarding, deposit, and disbursement of all funds collected as part of religious offerings of faith.

c. The ROF shall not be used as an alternative or supplement to support any command appropriated fund requirement. Expenditures permitted shall be in accordance with reference (a). The ROF is the only NAF authorized for the CRP to administer voluntary contributions given as acts of religious devotion. Disbursements of funds are only authorized for charitable contributions and faith group sponsored fellowship as defined in reference (a).

d. The table of authorization prohibits the use of the ROF as an alternative or supplement to support any command appropriated fund requirement.

e. The Administrator shall approve disbursements authorized by the CO up to and including \$5,000.00. Disbursements that exceed the \$5,000.00 limit require a letter of approval from the CO.

f. Designated Offerings. A designated offering is a special collection for a specific purpose. All funds collected during a designated offering are donated to the charity for which it is collected. Permission to collect a designated offering must be granted in writing by the CO prior to any funds being collected by the chapels.

g. Intent of Donors. The Administrator shall publish monthly in religious service bulletins a brief statement covering the scope and limitations of the ROF. This statement shall site reference (a) as the governing directive for receipt and distribution of funds. Compliance with this provision is sufficient cause to show the intent of donors.

h. Disbursement Request Form. The Disbursement Request Form provided in reference (a) is obsolete, enclosure (2) should be used.

i. Accounting. Per reference (a), the Administrator may impose additional requirements deemed necessary to ensure accurate accountability of ROF funds.

j. Reports. Reconciliation of the bank statements shall be performed on a weekly and monthly basis as well as reviewed by the Administrator. Statements of operation and monthly reports shall be published and posted in a common area for donors to review.

k. Records. A hard copy of all ROF related documentation will be maintained at the local level for the current and three previous fiscal years. Maintaining only electronic files is not sufficient to meet this requirement.

3. Administrative Procedures and Responsibilities

a. Per reference (a), all ROF counters should on a weekly basis. They must be over the age of 18, and non-related if possible.

b. In accordance with reference (a) and enclosure (3), the ROF Custodian shall be required to present both the deposit slip and offering receipt to the ROF Administrator for review upon completion of the deposit.

4. Internal Controls

a. The ROF Custodian or Alternate ROF Custodian shall perform a weekly reconciliation of the electronic ledger to the physical ledger to ensure accuracy.

b. The checkbook for the ROF account shall be stored in a locked receptacle within the ROF safe when not in use. Keys or the combination to the locked receptacle shall be maintained by the ROF Custodian and the Alternate ROF Custodian.

c. In accordance with reference (a), the ROF Custodian, Alternate ROF Custodian, or a designated duty person who is a member of the command and has been trained and appointed in writing by the ROF Administrator must be present when ROF offerings are collected.

5. Annual Spend-Down Requirements. Per reference (a), there is no maximum or minimum balance required for the ROF or ROF Sub-Accounts during any time of the fiscal year.

6. Accounting and Auditing

a. An audit of the ROF shall be conducted upon change of the ROF Administrator or ROF Custodian.

b. The ROF Custodian is appointed in writing by the CO and will report directly to the ROF administrator.

c. In accordance with reference (a), local policy ledger templates contained in enclosure (4) are authorized for use.

d. In accordance with reference (a), the administrator's monthly sub-account report shall be made available to the sub-account group members. This should occur after reconciliation of the following month. See enclosure (4) for template.

e. Monthly ROF reports to the ROF board members shall contain each separate sub-account.

7. Foreign Currency Exchange. Per reference (a), the ROF Administrator shall make every effort to discourage the use of foreign currency donations into the ROF since the financial institution which contains our ROF account does not process currency exchanges.

8. Physical Security of Funds

a. ROF Administrators and Alternate Administrators, though granted access to the ROF safe, should limit their access to emergency situations only.

b. The ROF safe shall be located in the office of the ROF Custodian or Alternate ROF Custodian. Both the safe and office shall be locked at all times when not in use.

9. Physical Security of Personnel. Per reference (a), the ROF Administrator shall designate a list of approved and trained escorts to assist the ROF Custodian in reconciliation of the deposit.

10. Annual Legal Review of Documents. The required audits are set forth in reference (a), the CO can order an annual legal review of ROF disbursements at any time.

11. Receipts for Donors. Per reference (a) and enclosure (5), receipts for donations to the ROF made in check form may be issued upon request by the ROF administrator, ROF Custodian, Alternate ROF Custodian, or designated duty person. A copy of this receipt must be maintained with the ROF files.

**RELIGIOUS OFFERING FUND
Disbursement Request**

Date: **11/18/20**

From: Sub-account Representative
To: Religious Offering Fund Administrator
Via: Religious Offering Fund Custodian

Subj: REQUEST FOR DISBURSEMENT FROM **Liturgical** SUB-ACCOUNTS

1. Request the following disbursement:

NET AMOUNT	DATE DESIRED	INTENDED RECIPIENT, VENDOR, ADDRESS
NTE \$1,600.00	11/23/20	MCX Cherry Point, NC BLDG 3918 Cherry Point, NC 28533

2. Justification for this expenditure is: (check one & attach supporting documentation)

- Fellowship - For the purpose of developing and promoting faith group participation, cohesiveness and spiritual enrichment among the chapel community.
- Charitable Contribution - To facilitate the expression of worship and religious life
- Flowers - To support the chapel community's observance of worship fellowship (Circle one)
- Token Gift - To recognize the contributions of volunteers to the Religious Ministries Program

3. Description: Purchase of Thanksgiving gift cards.

(SIGNATURE)

FIRST ENDORSEMENT

Date: **11/18/20**

From: Religious Offering Fund Custodian
To: Religious Offering Fund Administrator

Forwarded recommending approval disapproval.

(Reason for recommending disapproval is) _____

2. Adequate funds are are / are not available.

(SIGNATURE)

SECOND ENDORSEMENT

Date: **11/18/20**

From: Religious Offering Fund Administrator
To: Religious Offering Fund Custodian

- 1. Approved. Forwarded to Custodian for disbursement.
- 2. Disapproved. (Reason):

(SIGNATURE)

Check No. _____

D.R. No. **---455---**

Check Date _____

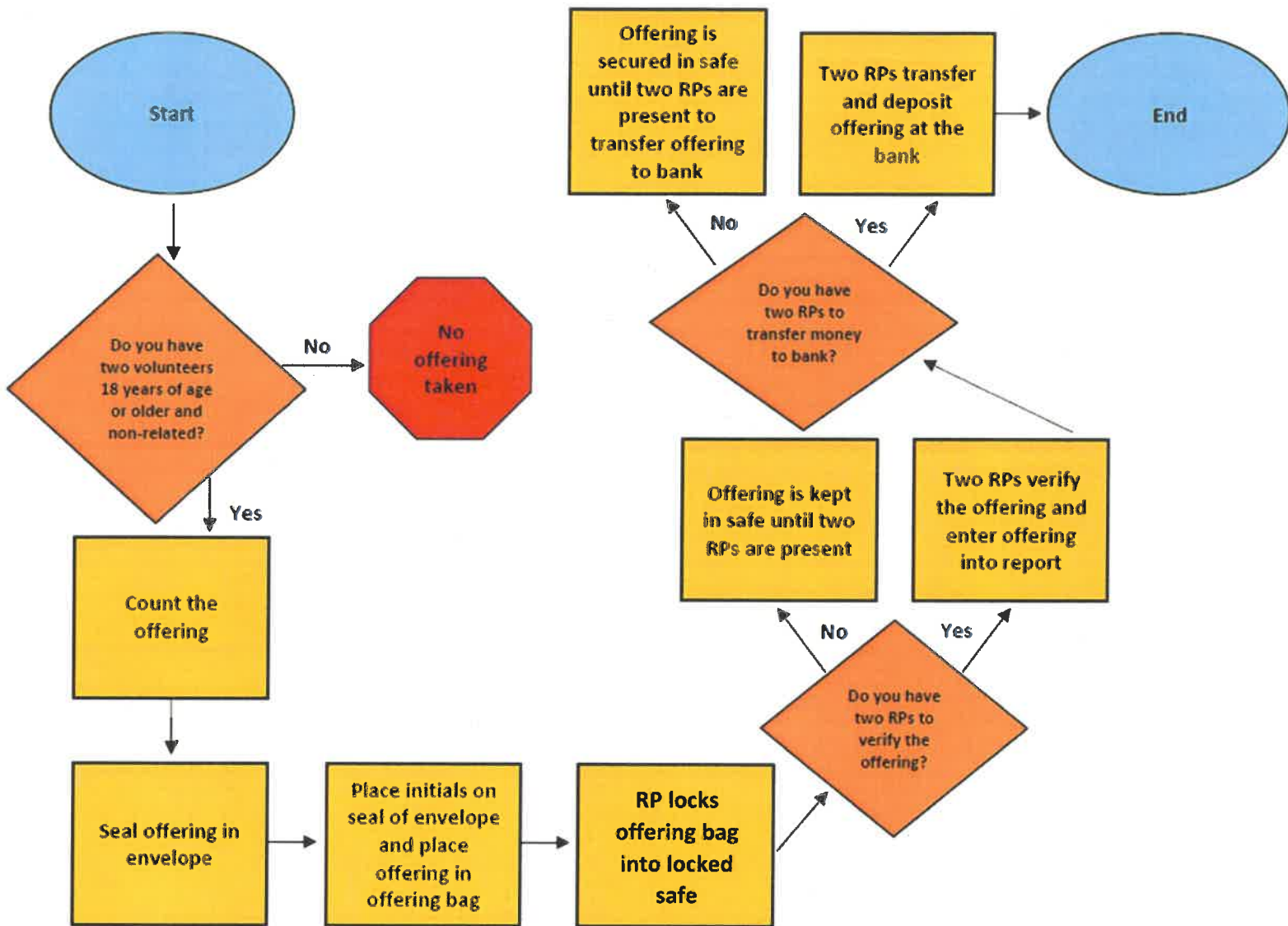
(SIGNATURE)

Entered in spreadsheet on _____

Entered in checkbook on _____

Deposit Flowchart

(Offering Taken from the Chapel to the Bank)



RELIGIOUS OFFERINGS RECEIPT

**OFFICE OF THE COMMAND CHAPLAIN
ATTN: ROF CUSTODIAN
MARINE CORPS BASE
PSC BOX 8033 BUILDING 100
MCAS CHERRY POINT, NC 28533**

**Name: James & Sara Oppenheim
Address: 304 Augusta Court.
Havelock, NC 28532**

Date: 15 June, 2020 Amount: \$500.00

Received By: _____

Printed Name: Tyler L. Fall

The Religious Offering Fund does not provide any goods or services in consideration in whole or in part, for any donations it receives, other than intangible religious benefits as described in Internal Revenue Code Sec. 70 (f)(8).