NAVSUPPACT NAPLES INSTRUCTION 7010.1

From: Commanding Officer, U.S. Naval Support Activity, Naples, Italy

Subj: RELIGIOUS OFFERING FUND

Ref: (a) SECNAVINST 7010.6B
(b) COMNAVREGEURAFSWAINST 7010.1
(c) SECNAVINST 5211.3F

1. **Purpose.** To provide procedures for implementing and maintaining a Religious Offering Fund (ROF).

2. **Background.** References (a) through (c) provide for the establishment of a ROF received as voluntary contributions from individuals participating in faith group worship as part of the Command Religious Program. Reference (a) directs how these funds may be collected and administered.

3. **Action**

   a. **Administrative procedures and responsibilities**
      
      (1) All personnel assigned duties in the administration and maintenance of the ROF shall:

      (a) Be appointed in writing by the Commanding Officer (CO).

      (b) Receive training in pertinent policies and local Standard Operating Procedures (SOPs).

      (c) Familiarize themselves with references (a) through (c) and comply with all requirements and procedures contained therein.

      (2) The ROF Administrator shall:

      (a) Ensure SOPs are developed and followed.

      (b) Publish monthly reports for each sub-account and ensure that they are posted in public visible locations.

      (c) Submit required reports to the CO in a timely manner.

      (d) Schedule periodic inspections as required.

      (e) Advise the CO in a timely fashion regarding all ROF-related concerns.

      (f) Consult with the Region Chaplain as required by reference (b).
(3) The ROF Custodian shall:

   (a) Ensure proper accounting and standard operating procedures are followed in the conduct of the ROF as directed in references (a) through (c).

   (b) Seek clarification and direction from the ROF Administrator when policy is not clear.

   (c) Seek training and guidance from the Navy Region Europe, Africa, Central Force Religious Program Specialist Chief Petty Officers.

b. Internal Controls

(1) Deposits:

   (a) Under ordinary circumstances, deposits will be made on the next working day after donations are received.

   (b) If foreign currencies are received which cannot be readily exchanged on base, these currencies will be sealed in an envelope, annotated with the sub-account group and retained in a safe until it is practical to deposit the currency. Currency exchanges should be made at least quarterly or when enough currency has been collected to facilitate an exchange. If it is not possible to deposit the currency into the sub-account for which it was collected, the fair-share method of distribution shall be used.

(2) Record keeping:

   (a) Hard-copy ROF records of the following items shall be maintained:

      1. The ROF accounting ledger
      2. Monthly reconciliation and supporting documentation
      3. ROF requests
      4. Reports and issued receipts
      5. Checkbook ledger

   (b) Copies of all correspondence regarding the ROF shall be maintained.

   (c) All ROF records, materials, and monies shall be kept in a locked container when not in use.

   (d) All records for the current fiscal year plus the six previous fiscal years shall be maintained in accordance with reference (a).

   (e) A permanent record manifest of ROF files shall be maintained. This manifest should annotate the following on separate lines: the titles of the materials (e.g. "FY19 ROF Records"), date archived, and date record accessed, names of individuals accessing the record, and date disposed. The record manifest should be displayed on the external surface of the locked container.
(f) Individuals accessing the ROF archives shall do so in the presence of an escort.

c. Budget

(1) Sub-account representatives shall provide an anticipated budget to the ROF Administrator by 30 September for the following fiscal year and the budget shall be included in the monthly sub-account group report.

(2) ROF budgets should maximize the spiritual and religious life of the worshiping community while considering the needs of the greater military community.

(3) Sub-account representatives should consult sub-account group members in order to establish a ROF budget that accurately reflects the tenets of their faith group. Budgets should ordinarily ensure gifts to charity are given in greater proportion than purchases which directly benefit the sub-account group members.

d. Annual spenddown limits. Each sub-account balance shall be at or below $5,000 by 31 January and 31 July each year. Funds designated in writing may be kept in excess of these balances for the purposes authorized.

e. Accounting and Auditing

(1) The ROF tool template provided in reference (b) as enclosure (1), will be used to create a version which meets the needs of the local ROF program.

(2) The ROF Audit board consisting of two E-7/GS-06 or above members of the command will audit the ROF at least quarterly, as requested by the CO or required by references (a) through (b). A representative from the Region Inspector General's office shall participate in an audit board at least annually.

(3) Audit reports shall be submitted to the CO in a timely fashion and records shall be maintained for six years.

f. Disbursements

(1) All disbursements will be made in accordance with references (a) through (c).

(2) Single ROF disbursements in excess of $3,500 must be approved by the CO in writing prior to distribution.

(3) Sub-account representatives shall consult members of their sub-account group prior to making disbursements to charitable organizations.

(4) Sub account representatives will sign and date the request and provide justification for each disbursement.
(5) Reimbursements:

(a) All reimbursable expense requests must be made in advance in writing and signed by the ROF Administrator.

(b) Justification for the reimbursement will be attached to the disbursement and kept on file.

g. Physical security of funds and personnel. The deposit protocols provided in reference (a) enclosure (5) shall be adhered to.

h. Annual legal review of disbursements. At the end of each fiscal year copies of all monthly ROF sub-account reports will be provided to the Command Staff Judge Advocate for review.

i. Receipts for donors. Receipts will be provided to donors upon request when the contributions exceed $250.

4. Review. This instruction shall be reviewed by the Command Chaplain on a yearly or as needed basis to ensure compliance with Navy and Department of Defense regulations.

5. Records Management. Records created as a result of this instruction, regardless of media and format, must be managed per SECNAV M-5210.1.

6. Review and Effective Date. Per OPMNAVINST 5215.17A, NAVSUPPACT Naples will review this instruction annually on the anniversary of its effective date to ensure applicability, currency, and consistency with Federal, Department of Defense, Secretary of the Navy, and Navy policy and statutory authority using OPMNAV 5215/40 Review of Instruction. This instruction will automatically expire 10 years after effective date unless reissued or canceled prior to the 10-year anniversary date, or an extension has been granted.

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