



UNITED STATES MARINE CORPS

HEADQUARTERS MARINE CORPS AIR STATION MIRAMAR
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StaO 1730.1

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STATION ORDER 1730.1

From: Commanding Officer
To: Distribution List

Subj: RELIGIOUS OFFERING FUND

Ref: (a) DOD Directive 1015.1 of 19 Aug 81
(b) SECNAVINST 1730.7
(c) SECNAVINST 7043.5A
(d) SECNAVINST 7010.6
(e) MCO 7510.2E
(f) NAVSO P-3520
(g) OPNAVINST 1730.1B

1. Purpose. To set forth policy and guidelines for the establishment of the Religious Offering Fund (ROF) authorized by references (a) and (b).

2. Policy. The ROF is for use by those faith groups who wish to emphasize voluntary contributions and benevolence as integral to worship and religious life.

a. As prescribed in reference (b), the ROF shall be used only for projects of religious benevolence beyond the limits of support for the CRP. The ROF is the only non appropriated fund authorized for CRPs. Memorial and endowment funds are prohibited.

b. The procedure of ROF administration shall comply with the requirements of reference (c) through (g).

3. Action

a. ROF Accounts. Only one ROF may be maintained at the command. A separate ROF sub-account shall be established for each faith group active in the CRP which receives offerings as part of their worship or religious life.

b. Disbursements. Disbursements from the ROF shall be approved by the ROF administrator. Disbursements shall generally be made to a variety of recipients, usually nonprofit organizations, in order to ensure that funds are used according to the intent of the donors. Donors shall be informed about ROF disbursements. Disbursements shall be made in accordance with reference (d).

c. Request. A designated faith group representative, the fund Administrator, the Chief of Staff or the commanding officer shall initiate all disbursement requests.

d. Offerings

(1) Undesignated Offerings. All moneys contributed to the ROF are undesignated offerings, except for designated offerings. A donor's request that a gift be used for a specific purpose does not create a designated offering.

(2) Designated Offerings. Designated offerings are moneys which are earmarked for a specific purpose. Offerings which exceed the fund administrator's spending limit (\$1,000) must have the written approval of the commanding officer prior to publicizing the offering or receiving funds.

e. Administrator. The command chaplain shall serve as the ROF administrator, the commanding officer's direct representative, and is responsible for all matters pertaining to the ROF. The administrator shall be appointed in writing. The administrator shall approve a request for disbursement, not to exceed \$1000.00, only when the request meets all of the conditions listed in reference (d).

f. Acting Administrator. In the absence (leave, TAD, hospitalization, etc.) of the administrator, the next senior chaplain shall serve as the acting administrator. No separate appointment letter is necessary.

g. Designated Faith Group Representative. The command chaplain shall appoint a designated Faith Group Representative for each sub-account. The Faith Group Representative is the primary advisor to the administrator on that faith group's sub-account. He/she shall recommend sub-account disbursements based on the intent of the donors or as expressed through the faith group chapel councils.

h. Custodian. The ROF custodian and alternate custodian shall be appointed in writing by the commanding officer. The custodian shall be responsible to the administrator for the efficient and effective operation of the ROF. The custodian and the alternate must be members of the command preferably Religious Program Specialist (RPs). The custodian and the alternate shall not serve as administrator or as designated Faith Group Representative. The ROF custodian shall ensure that all bookkeeping practices, audits, safeguarding of moneys, disbursement of moneys, reconciliation of checkbook, maintenance of files and preparation of reports are in accordance with reference (d).

i. Alternate Custodian. The alternate custodian shall carry out the custodian's responsibilities in the absence (leave, TAD, hospitalization) of the custodian.

j. Audit Board. The ROF Audit Board consists of auditors assigned to the command evaluation. The senior member of the ROF Audit Board shall ensure that the board is familiar with, and guided by, the provisions of references (d) and (e).

k. Accounting Procedure. Accounting procedures shall be conducted under the policy guidance of reference (d) and using the following procedures:

(1) Moneys received at each faith group worship service are to be counted and verified immediately after each service by two adult members of the chapel community in the presence of the duty observer. The two adult chapel community members record in ink their count on the chapel offering certificate (COC) and sign the COC verifying their count. Correction to an error on the COC must be initialed by the chapel member who made the correction.

(2) Offering money and the COC for each worship service are to be placed in the designated money bag and dropped in the office safe.

(3) Procedures for Collection reverification

(a) On the first workday following the weekend or holiday service the ROF custodian will remove the collection money bags from the ROF safe, recount the moneys and reverify the chapel offering certificates.

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1 Each faith group offering is to be counted separately.

2 Checks are to be processed by being stamped on the back.

3 Coins are counted and verified separately from paper money and checks.

(b) When the individual worship service counts are verified all moneys are combined in preparation for a total religious offering count and verification.

(4) Deposits. Collected cash and checks are taken in a bag directly to Marine Air Federal Credit Union. The chapel offering moneys are deposited in the MCAS Command Religious Program's ROF Account.

(5) Ledgers. Each faith group has its own ROF sub account computerized ledger. All entries from the weekend or holiday religious offerings are to be logged in the faith group's computerized sub account ledger no later than one day after the deposit. Expenditures from the ROF will be recorded in the appropriate sub account ledger. When ROF expenditures are to be split between faith groups duplicate entries are to be made in the sub account ledgers. All receipts of expenditures will be retained for accounting purposes.

(6) Checking account

(a) A checking account, currently with the Marine Air Federal Credit Union, is used to deposit and disburse funds from the religious offerings fund. Authorized check signers will be appointed by the Commanding Officer.

1 One authorized signature is required on each check.

2 Purchase order numbers are to be written on each check voucher.

3 When making out checks in payment of a purchase order the check number and date of the check are to be written on the purchase order.

4 Voided checks will have their signer's signatures torn off. The torn signature will be destroyed.

(b) The ROF check vouchers are to be locked in a secure place except when being utilized by the ROF Administrator or the ROF Custodian.

(7) Bank Statements And Balances. When the monthly bank statement is received the ledgers can be balanced. The following two balances must agree:

Bank statement
ROF computerized ledgers

When both are balanced, it is noted in writing on the Bank Reconciliation Statement.

(8) Stale Check. Stale checks are those not cashed within 60 days of issue. Every month, upon the receipt of the bank statement and reconciliation of the bank statement and ledgers, the Custodian will notify the ROF Administrator of any 60 day old checks not cashed. A letter, with a copy to the ROF file, will be sent within 5 working days to the organization involved, inquiring about receipt and status of the stale check. Upon receipt of a reply, appropriate action (credit to Faith Group Account, reissue of another check, or further waiting for cashing of check in question) will be taken.

(9) Expenditures Request. Request for expenditures are submitted on a ROF request form. All requests for expenditures must be approved and signed by the Faith Group Representative prior to being sent for approval to the ROF Administrator. When approved by the ROF Administrator, the Custodian processes the request and prepares a check for signature. Expenditures over \$1,000.00 require the Commanding Officer's approval.

(10) Donation. Request for donations are submitted on a ROF request form signed by the Faith Group Sub account Representative prior to being submitted for approval to the ROF Administrator. When approved by the ROF Administrator, the Custodian will process the request and prepare a check for signature.

(11) Security. ROF donations (cash, checks) must always be strictly guarded. When transporting money to the Chaplain's Office or Marine Air Federal Credit Union the carrier must go directly without any other stops. All collections are to be secured in a safe secure place until the moneys are verified and taken to the bank.

(12) Files. ROF files are located in the custodian's office. These files are maintained for five (5) years: the current year and four (4) previous years.

(13) Reports. The custodian is responsible for preparing and submitting the following reports:

Offering and attendance report-----	Every Monday/First working day of week
Consolidated fund balance report-----	Every Monday/First working day of week
Statement of operations & Net Worth-----	End of each month
Audit report-----	Quarterly and as required or requested

After approval by the ROF administrator, all reports are to be distributed to each faith group representative and the chaplain's office bulletin board.

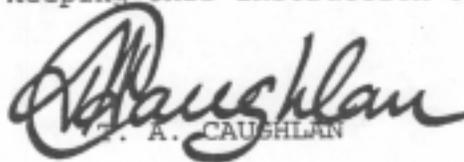
(14) Forms. The following forms are used in administering the ROF:

Chapel offering certificate
ROF disbursement request form
Statement of net worth
Offering and attendance sheet
Bank reconciliation statement

(15) Money Bags. Each faith group service will have its own labeled money bag. If needed, more bags can be purchased from the bank and charged to the appropriate ROF sub account.

(16) Turnover File. The ROF custodian turnover file is maintained in the custodian's office. The custodian is tasked to update the file at the end of each quarter.

4. Responsibility. The command chaplain is assigned responsibility for implementing the policies and procedures in this instruction and for keeping this instruction current.


T. A. CAUGHLAN

Distribution: A