



UNITED STATES MARINE CORPS
MARINE CORPS INSTALLATIONS EAST-MARINE CORPS BASE
PSC BOX 20005
CAMP LEJEUNE NC 28542-0005

MCIEAST-MCB CAMLEJO 7010.18B
CHAP

17 SEP 2025

MARINE CORPS INSTALLATIONS EAST-MARINE CORPS BASE CAMP LEJEUNE ORDER
7010.18B

From: Commanding General
To: Distribution List

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

Ref: (a) SECNAVINST 7010.6C
(b) MCO 1730.6G

Encl: (1) Religious Offering Fund Guidance
(2) Religious Offering Fund Receipt
(3) Disbursement Request Religious Offering Fund
(4) Table of Authorizations for ROF Disbursements
(5) Childcare Agreement Form
(6) Religious Offering Fun Audit Checklist

Reports Required: I. Religious Ministry Team Data (Report Control
Symbol DN-1730-05), par 2h, encl (1)

1. Situation. This Order and the references provide local policy and procedural guidance for the Marine Corps Base Camp Lejeune's (MCB CAMLEJ) Religious Offering Fund (ROF). This Order applies to all personnel in direct support of the Command Religious Program (CRP) and the ROF.

2. Cancellation. MCIEAST-MCB CAMLEJO 7010.18A.

3. Mission

a. 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) and this Order on an annual basis.

b. Summary of Revision: This order has been revised to update policies and procedures and should be reviewed in its entirety.

4. Execution

a. Commanders Intent and Concept of Operations

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

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

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

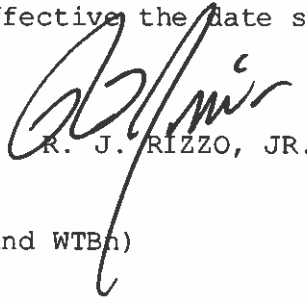
b. Coordinating Instructions. Refer to enclosures (2) through (6) for additional guidance, requirements, and required reporting.

5. Administrative and Logistics. Not applicable.

6. Command and Signal

a. Command. This Order is applicable to all personnel aboard Marine Corps Base Camp Lejeune.

b. Signal. This Order is effective the date signed.



R. J. RIZZO, JR.

DISTRIBUTION: A/C (plus H&S Bn and WTBn)

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Religious Offering Fund (ROF) GuidanceGeneral Information (Mission and Organization)1. Responsibilities

a. ROF Administrator/Assistant Administrator. The Command Chaplain shall serve as the Administrator and is appointed in writing by the Commanding General (CG). The Administrator will function as the CG's direct representative for all matters pertaining to the ROF. The Assistant Administrator shall also be appointed in writing by the CG and will carry out the responsibilities of the Administrator only when the Administrator is in a leave, temporary additional duty (TAD) or hospitalized status. The Administrator will transfer in writing either by memorandum or email those duties to the Assistant Administrator before executing leave or TAD.

b. ROF Custodian/Assistant Custodian. The Custodian and their Assistant are appointed in writing by the CG. The Custodian and Assistant Custodian must be members of the command and are tasked with managing the daily operations of the ROF in accordance with reference (a). The Custodian and Assistant shall not serve in a dual capacity within the ROF. The Assistant 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 a designated 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 (CRMPs), as defined by reference (a), may serve as a Sub-account Representative 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. When a faith group does not have an assigned chaplain, the Administrator may appoint a member of the faith group as the Sub-account Representative.

d. ROF Audit Board. MCB CAMLEJ 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).

e. Support Clerk. MCB CAMLEJ Chaplain's Office employs a full-time civilian ROF Support Clerk. The ROF Support Clerk will provide day to day technical administration and book-keeping services, provide advice to the ROF Administrator, manage ROF disbursements and purchases, and provide assistance to ROF Custodians, Sub-account Representatives, and Religious Program Specialists (RPs) in the execution of the ROF. In addition, the ROF Support Clerk will work

Enclosure (1)

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with assigned auditors in scheduling and executing regular audits of the ROF. The ROF Support Clerk will not have access to respective camp chapel safes or money bags; but will have access to the MCB CAMLEJ Religious Ministries Office safe that contains the stand-alone accounting computer, the check book and/or debit card. The ROF Support Clerk is not authorized to sign checks.

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

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 MCB CAMLEJ ROF will provide for the collection, safeguarding, deposit, and disbursement of all funds collected as part of religious offerings of faith.

c. The Administrator shall approve disbursements authorized by the CG up to and including \$5,000.00. Disbursements that exceed the \$5,000.00 limit requires a letter of approval from the Commanding General.

3. 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 CG prior to any funds being collected by the chapels.

a. 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.

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

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

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

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4. Donations. These procedures shall be followed precisely with regard to management and administration of all religious offerings and in accordance with the regulations set forth in references (a) and (b).

a. All personnel associated with any ROF collections shall adhere to and comply with the references and utilize appropriate enclosures in the execution of assigned ROF duties and responsibilities.

b. Chaplains shall not participate in the counting of ROF collections. Duty RPs shall not function as ROF collection counters during the initial counting of the ROF collections. Two counters shall be chosen from the worship service in which the collections occurred, and they must be at least 18 years of age and unrelated. This enclosure contains detailed information of ROF counting procedures. The Chapel Fund Receipt (CFR), enclosure (2), shall be utilized to record the count.

c. In the absence of a designated RP or designated duty person as authorized by reference (a), no collection shall occur.

d. The CFR will not be discarded even when there is no ROF collection. In this case, the CFR shall be appropriately annotated and signed by the duty RP and chaplain or contract priest. In the event of a worship service cancellation, the CFR will be properly annotated and signed by the Chapel RPs and chaplain or contract Religious Ministry Professional on the next duty day. In the event of an extended period of time of more than 2 consecutive weeks of no ROF collection for all of MCB CAMLEJ Chapels, CFRs will not be prepared and a memorandum or e-mail from the ROF Administrator will provide dates and reason for no collection.

e. 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.

5. Disbursements

a. Every attempt shall be made to solicit input from the faith group via a variety of modes of communication including but not limited to bulletins and verbal announcements in the service. Utilizing enclosure (3), the Sub-account Representative submits all disbursement requests to the ROF Administrator via ROF Custodian. Unless there is vender's request due to their accounting system, all disbursement requests need to be processed on or prior to an event date. All disbursement requests shall be carefully scrutinized for conformity to the references and enclosure (4).

b. Submission of enclosure (3) for approval by the ROF Administrator shall be made in a timely fashion. Checks shall be prepared no more than ten business days after approval by the Administrator. All checks distributed for disbursement and associated

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receipts for payments or donations shall be recorded in the ROF Checks and Receipts Logbook.

c. Additional policies regarding disbursements include:

(1) The following announcements should be periodically published in worship bulletins and/or posted in the chapels:

"The Religious Offering Fund (ROF) is a non-appropriated fund used for the projects of religious benevolence. Each faith group, active in the Command Religious Program (CRP), has a ROF sub-account as part of its expression of worship or religious life. The ROF is not used to maintain and/or fund the CRP. Worship participants are encouraged to recommend worthy charitable donations to their Sub-account Representative."

(2) The ROF is a non-appropriated fund used for projects of religious benevolence beyond the limits of the CRP, not as an alternative for funding the CRP.

(3) Enclosure (3) shall be made in strict accordance with reference (a), closely adhering to parameters delineated by enclosure (4). The Command Chaplain is responsible for ensuring all Sub-account Representatives have a copy of references (a) and (b) and are familiar with them.

(4) 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.

6. Disbursement Authorization Categories

a. Category A: APF Funded Activities. Direct costs of Category A activities must be paid with APF.

b. Category B: APF or ROF Funded Activities. Category B activities support the DON's execution of reference (a). They may use either APF or ROF funds for purchases or expenditures. This category does not alleviate the commander's responsibility to appropriately fund the CRP through APF.

c. 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.

d. In accordance with reference (a), ROF is authorized for remuneration for babysitting services associated with CRP events or programs. The Childcare Agreement Form, enclosure (5), provides responsibilities and detailed information.

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e. Per Internal Revenue Service (IRS) guidelines, remuneration such as babysitting services that exceed \$600.00 per calendar year to a single individual will require the completion of IRS form 1099-NEC.

f. Per reference (a), the transfer of funds between sub-accounts within the ROF and to the Chief of Chaplains Fund is authorized with the Commander's approval. In addition, transferring funds between a ROF and Army Chapel Tithes and Offering Fund (CTOF) or Air Force CTOF is authorized with the Commanding General's approval prior to the transfer of funds. This authorization to other service funds cannot be granted at "by direction" or delegated authority. Sub-account Representatives shall submit a disbursement request, enclosure (3), and written proposal request.

7. Charitable Disbursements. Per reference (a), the ROF may be used for donations to religious missions or organizations, non-government benevolent, charitable organizations, and relief projects of non-profit, tax-exempt organizations.

a. The phrase "non-governmental" refers to an organization that does not receive government funding. Thus, LINKS, CREDO, etc., are not eligible for ROF donations.

b. Per enclosure (4), the following charitable donations are not authorized from the ROF.

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

(2) Employment of Federal Workers.

(3) 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).

(4) Monetary gifts to individuals or families, outside of those described in section 4 of this enclosure.

c. Charitable disbursements shall include the name, address, and Tax Identification Number (TIN) or Employer Identification Number (EIN) of the organization. Sub-account Representative shall submit a verification or copy of TIN or EIN information. A non-U.S. entry organization does not possess a TIN or EIN. Therefore, a Mission Statement from the organization shall be submitted instead. The purpose of the TIN, EIN or Mission Statement is to ensure the organization is a tax-exempt charitable organization. All US entities that are eligible for ROF donations must possess an IRS letter recognizing their tax-exempt status; the TIN or EIN is included in this IRS letter. Non-US entities that are eligible to receive ROF donations should have similar documentation of their charitable status, which may be included in a Mission Statement or Articles of Incorporation. Strict adherence to this policy will ensure that all ROF donations are disbursed according to reference (a).

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d. Charitable donation may be disbursed by the ROF debit card to the charitable organization's official website. Sub-account Representative shall include the information when disbursement request, enclosure (3), is submitted.

8. Fellowship Disbursements. Per reference (a), fellowship disbursements shall be utilized for programs which are inclusive of as many constituents as possible but not for a small cadre of congregants. Expenditures may be made for food items, and non-alcoholic beverages, decorations, paper and plastic ware, and coffee-making items for fellowship and appreciation dinners. Charcoal may be purchased for faith group picnic fellowships.

9. Tax-Deductible Receipts. All individuals who make single donations to the ROF in the amount of \$250.00 or more will be issued a receipt for income tax filing purposes.

10. Quarterly Review. The ROF Administrator shall document a quarterly review of the ROF by sub-account. The ROF Custodian and ROF Support Clerk shall assist the ROF Administrator in preparing said review.

11. Annual Legal Review. Per reference (a), an annual legal review will be conducted of ROF disbursements. Quarterly Audit Report by Resource Evaluation and Analysis Officer, Assistant Chief of Staff, G-8, shall be utilized in preparing for the inspection and enclosure (6) provides a checklist to guide the legal review.

12. Questions. All questions and concerns should initially be addressed to the ROF Custodian and ultimately addressed to the ROF Administrator.

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RELIGIOUS OFFERING FUND RECEIPTS

RELIGIOUS OFFERING FUND RECEIPTS					OFFERING RECEIPT		
(A ROF Receipt must be completed and attached to every deposit slip for every collection of donations.)					NUMBER: _____		
SECTION 1 - ADMINISTRATIVE DATA							
DATE:		LOCATION OF COLLECTION:			SUB-ACCOUNT:		
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							
U.S. DOLLARS - CHECKS		U.S. DOLLARS - COIN			FOREIGN CURRENCY		
CHECK NO./NAME	AMOUNT	DENOM	QTY	AMOUNT	DENOM	QTY	AMOUNT
1		\$.01					
2		\$.05					
3		\$.10					
4		\$.25					
5		\$.50					
6		\$ 1.00					
7		TOTAL COIN					
8		U.S. DOLLARS - CURRENCY					
9		\$ 1.00					
10		\$ 2.00					
11		\$ 5.00					
12		\$ 10.00					
13		\$ 20.00					
14		\$ 50.00					
15		\$ 100.00					
16		TOTAL CURRENCY					
17							
18		U.S. DOLLARS TOTALS					
19		COIN					
20		CURRENCY					
TOTAL CHECKS		CHECKS			TOTAL FOREIGN CURRENCY		
		TOTAL U.S. DOLLARS					
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)			

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Date of request: _____

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

Subj: REQUEST OF DISTRIBUTION FROM _____ SUB- ACCOUNT

Encl: (1) Invoice

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

1. In accordance with references (a) and (b), I am the appointed Sub-account Representative for _____ Sub-account. I am requesting this disbursement from the _____ Sub-account:

Amount	Date Desired	Recipient/Vendor and Address Request	#
_____	_____	_____	_____

2. This disbursement is authorized pursuant to reference (a) and Category _____ (B or C) sub-paragraph _____ (specify the sub-paragraph that authorizes the disbursement), as described in enclosure (5) of reference (a).

(Signature of Sub-account Representative)

FIRST ENDORSEMENT

Date: _____

From: ROF Custodian
 To: ROF Administrator

1. This request does ☐ / does not ☐ meet the criteria set forth in reference (a) and does ☐ / does not ☐ align with the Category identified by the Sub-account Representative.

2. This request is not ☐ / is ☐ prohibited by paragraph 5, enclosure (5) of reference (a).

Explanation: _____

3. Funds are ☐ / are not ☐ available to meet this request.

(Signature of ROF Custodian)

Enclosure (3)

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SECOND ENDORSEMENT

Date: _____

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)

Date: _____

From: Commander/Commanding Officer

To: ROF Administrator

1. Request # _____ is:

- ☐ Approved
☐ Disapproved

(Signature of Commanding Officer)

Distribution Information:

Request #: _____

Date of Distribution: _____

Check #: _____

Amount: _____

(Signature of ROF Custodian)

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Table of Authorizations for ROF Disbursements

DISBURSEMENT AUTHORIZATION CATEGORIES	APPROPRIATED FUNDS	RELIGIOUS OFFERING FUNDS
Category A. APF Funded Activities		
1. Purchase, rental, construction, and maintenance of permanent facilities and affixed structures such as windows, pews, doors, and pulpit furniture.	Y	N
2. Development, renovation, relocation, and restoration of permanent facilities and affixed structures covered in Category A1 above.	Y	N
3. Support of Overseas Navy Relation Programs (SECNAVINST 5720.44C CH-2), Humanitarian and Civic Assistance Programs, and similar programs.	Y	N
4. Funding for contract religious ministry professionals as defined by reference (a).	Y	N
5. Funding contracts for directors of religious education, religious support for youth ministry, and directors for music, musicians, and vocalists.	Y	N
6. Military and professional training or education, to include religious organization conferences, meetings, retreats, and similar training.	Y	N
7. TAD orders (food, lodging, transportation, and incidental expenses) for Active Duty and Reserve personnel who serve as guest speakers, performing artists, or chaplains.	Y	N
8. Improvements to CRP facilities and grounds, such as construction or installation of meditation gardens, religious statues, and murals.	Y	N
9. 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
10. 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

Enclosure (4)

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11. Purchase and maintenance of essential 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
12. Purchase and maintenance of computer hardware, software, and supplies necessary to manage and execute the ROF.	Y	N
13. 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 or ROF Funded Activities	APPROPRIATED FUNDS	RELIGIOUS OFFERING FUNDS
1. Purchase of licenses for sacred music, sheet music, hymnals, songbooks, sacred texts, vacation bible school supplies, and religious education supplies and literature.	Y	Y
2. Reimbursement of personal minor expenses incurred by a CRP volunteer (reference (h)).	Y	Y
3. 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.	Y	Y
4. Purchase and maintenance of minor appliances, such as mini-refrigerators, mini-freezers, microwave ovens, toasters, and coffee makers.	Y	Y
5. The cost of food, lodging, transportation, and fees for guest civilian speakers and performing artists, approved in writing (not by direction) by the commander in support of the CRP.	Y	Y

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6. Purchase and maintenance of additional hardware, software, licenses, services, and subscriptions to support the integration of digital ministry in the CRP. Digital ministry includes, but is not limited to, live streaming and/or posting recordings of CRP content to the internet/social media, conducting virtual counseling sessions, and developing digital CRP content to be used in association with chapel services. Associated hardware, software, licenses, services, and subscriptions include, but are not limited to, digital video cameras, webcams, microphones, speakers, equipment stands, computers, projectors/screens, TVs, soundboards, WIFI routers/boosters, mass storage devices, network attached storage, live-streaming equipment and software, worship presentation software, video editing software, and a subscription to a service that provides downloadable video/infographic/design	Y	Y
7. Renting of temporary facilities for events such as volunteer appreciation dinners, vacation bible schools, youth retreats, and similar events.	Y	Y
Category C. ROF Funded Activities	APPROPRIATED FUNDS	RELIGIOUS OFFERING FUNDS
1. Monetary support of religious missions, religious organizations, and other faith-based initiatives.	N	Y
2. Monetary support of humanitarian assistance and disaster relief different from category A3.	N	Y
3. Monetary support of homeless shelters, food banks, shelters for victims of domestic violence, and other benevolent programs or projects.	N	Y
4. Monetary support of philanthropic and/or charitable activities.	N	Y
5. Purchase of supplies, decorations, food, non- alcoholic beverages, and other consumables to support CRP fellowship, community outreach, and CRP volunteer recognition events.	N	Y
6. Funding "Fee for Service" Agreement for directors of religious education, religious support for youth ministry, and directors for music, musicians, and vocalists.	N	Y
7. Funding "Fee for Service" Agreement for musicians and/or vocalists for CRP High Holy Day events with Commander's approval.	N	Y

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8. 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.	N	Y
9. Monetary support as remuneration for babysitting services associated with CRP events or programs (not to exceed \$500.00 per an event).	N	Y
10. Support of faith group observances with floral arrangements, religious decorations, banners, or similar displays.	N	Y
11. 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.	N	Y

17 SEP 2025**CHILDCARE AGREEMENT FORM**

Date: _____

Provider's Name: _____ Parent Name: _____
 (If provider is a minor)

Contact number: _____

Camp: _____ Faith Group: _____

_____ 1. I agree to follow all rules and procedures of MCIEAST-MCB Camp Lejeune that apply to the childcare service I am offering. Childcare services are provided for Command Religious Program (CRP) events or programs.

_____ 2. I agree to immediately inform the Chaplain, RP or Congregation Leader if numbers of children per event or service exceed permitted levels per below chart.

Age groups and ratios

Age Group	Staff to Child Ratio
6 Weeks to 12 Months	1 staff to 4 children
13 to 24 months	1 staff to 5 children
25 to 36 months	1 staff to 7 children
3 to 5 years	1 staff to 12 children

_____ 3. Location: I agree to provide childcare only in designated room(s) at the chapel facility.

_____ 4. Expected: I) Supervising and interacting with children.
 II) Ensuring children depart with parent(s) or authorized person.
 III) Placing the room(s) back in proper order.
 IV) Securing all windows and lights in the room(s).

_____ 5. Hours of operation: (for minors) NLT 2115 Sunday through Thursday; NLT 2315 Friday through Saturday and holidays, and any time school is not in session the following day.

_____ 6. Timesheet: Childcare hours must be submitted by provided timesheet.

_____ 7. Payment will be in US Dollars by check on a monthly basis unless by special circumstances. Amount of wages: \$15.00 per hour in 30 minute increments.

_____ 8. In case of injury or any problems, parent(s) and Religious Ministry Team (chaplain, RPs or chapel staff) will be immediately be notified.

Provider's Signature and Date _____

Parent's signature (if the provider is a minor) _____

Please provide to the chaplain of the faith group:

- Childcare Training and Pediatric First Aid/AED Certificate from American Red Cross at 645-3800
- Local Background Check (Background Records Check at PMO: 645-3885)

Enclosure (5)

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SECNAVINST 7010.6C

08 May 2024

RELIGIOUS OFFERING FUND AUDIT CHECKLIST

Date of Audit:

ROF Audit Board Members:

Reason for Audit:

- ☐ Fiscal Quarter
☐ Change of Financial Institution
☐ Change of ROF Administrator
☐ Change of Custodian/Assistant Custodian
☐ Command Directed
☐ Change of Command

AREA TO BE INSPECTED		INSPECTOR'S COMMENTS	INSPECTOR'S INITIALS
COMMAND ROF POLICY	Command ROF policy is more recent than the periodicity prescribed by said ROF policy		
	Command ROF policy addresses all elements required by SECNAVINST 7010.6C <input type="checkbox"/> administrative responsibilities <input type="checkbox"/> internal controls <input type="checkbox"/> annual budgeting <input type="checkbox"/> annual spend-down limits <input type="checkbox"/> accounting and auditing <input type="checkbox"/> disbursements <input type="checkbox"/> physical security of funds and personnel <input type="checkbox"/> annual legal review of disbursements <input type="checkbox"/> receipts for donors		
	Current appointment letters and requisite ROF training documentation for: <input type="checkbox"/> ROF Administrator <input type="checkbox"/> Assistant ROF Administrator <input type="checkbox"/> ROF Custodian <input type="checkbox"/> Assistant ROF Custodian <input type="checkbox"/> Sub-account Representatives <input type="checkbox"/> Audit Board Members		
INTERNAL CONTROLS	Adequate physical controls in place to protect the checkbook, check cards, debit cards, monies, and ledgers		
	Ledgers and monthly reports are properly maintained		
DONATIONS	Properly completed offering receipt on file for each collection of donations		
	Donations properly counted		

Enclosure (6)

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SECNAVINST 7010.6C

08 May 2024

DISBURSEMENTS	Donations properly verified		
	Deposits match offering receipts		
	<ul style="list-style-type: none"> — Each disbursement request signed by Sub-account Representative — Each disbursement request signed by ROF Custodian — Each disbursement request reviewed by ROF Administrator — Each disbursement request assigned a request number — Each disbursement request recorded in ledger 		
	<ul style="list-style-type: none"> — Each disbursement was authorized under enclosure (5) of SECNAVINST 7010.6C — Each request disbursed in accordance with a properly prepared disbursement request — Each disbursement request annotated on monthly sub-account reports 		
	<ul style="list-style-type: none"> — Custodian signed checks/made actual disbursements — Each disbursement made only after request was approved by appropriate authority 		