



DEPARTMENT OF THE NAVY
UNITED STATES NAVAL ACADEMY
121 BLAKE ROAD
ANNAPOLIS MARYLAND 21402-1300

USNAINST 7010.1
Command Chapel
19 Apr 2019

USNA INSTRUCTION 7010.1

From: Superintendent, U.S. Naval Academy

Subj: RELIGIOUS OFFERING FUND

Ref: (a) SECNAVINST 7010.6B
(b) SECNAVINST 1730.7E

Encl: (1) Roles and Responsibilities
(2) Guidelines for Disbursements
(3) Custody, Control, and Security
(4) Accounting Procedures
(5) Budgeting
(6) Annual Spenddown Limits
(7) Receipts for Donors
(8) Annual Legal Review of Disbursements

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

2. Applicability. This instruction applies to all persons within the U.S. Naval Academy (USNA) Command Religious Program (CRP).

3. Discussion. Enclosures (1) through (8) provide authoritative guidance regarding the proper administration of a CRP religious offering fund (ROF).

4. 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. The ROF, as an act of religious expression, may support and enhance the CRP beyond mission essential elements.

b. The ROF shall be managed pursuant to this instruction, including enclosures (1) through (8), and applicable laws and regulations.

5. Action. Command Chaplain shall:

- a. Maintain policies and procedures regarding the ROF as described in reference (a).
- b. Require that all ROF administrative and custodial personnel are trained to properly execute their duties.
- c. Request support from supervisory chaplains or the Chief of Chaplains on ROF-related issues.

6. Records Management

a. Records created as a result of this instruction, regardless of format or media, must be maintained and dispositioned for the standard subject identification codes (SSIC) 1000, 2000, and 4000 through 13000 series per the records disposition schedules located on the Department of the Navy/Assistant for Administration (DON/AA), Directives and Records Management Division (DRMD) portal page at <https://portal.secnav.navy.mil/orgs/DUSNM/DONAA/DRM/Records-and-Information-Management/Approved%20Record%20Schedules/Forms/AllItems.aspx>. For SSIC 3000 series dispositions, please refer to part III, chapter 3, of Secretary of the Navy Manual 5210.1 of January 2012.

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

7. Review and Effective Date. The Command Chaplain will review this instruction annually on the anniversary of its effective date to ensure applicability, currency, and consistency with Federal, DoD, SECNAV, and Navy policy and statutory authority using OPNAV 5215/40 Review of Instruction.



W. E. CARTER, JR

ROLES AND RESPONSIBILITIES

1. ROF Administrator. The Command Chaplain shall be appointed in writing as the ROF administrator. The ROF Administrator shall manage the ROF pursuant to this instruction and reference (a) and be responsible to the Superintendent for all matters pertaining to the ROF.
2. Assistant ROF Administrator. The Assistant ROF Administrator will be the Deputy Command Chaplain.
3. ROF Custodian and Assistant ROF Custodian. The ROF Custodian and Assistant ROF Custodian shall be Religious Program Specialists (RPs) at the rank of Petty Officer Third Class or higher. The ROF custodian shall maintain the ROF pursuant to this instruction and reference (a). The ROF custodian is responsible to the ROF administrator for the proper operation of the ROF.
4. Sub-account Representative. The Sub-account Representative is the primary advisor to the ROF Administrator for that group's sub-account. The senior chaplain for the faith group shall serve as the Sub-account Representative.
5. Audit Board. The audit board shall conduct ROF audits quarterly and upon a change in financial institutions in accordance to reference (a). The audit board shall conduct special audits when directed by the Superintendent. Any special audit or change in financial institution audit satisfies the quarterly audit requirement.

GUIDELINES FOR DISBURSEMENTS

1. General Guidance

- a. ROF disbursements are authorized as acts of religious expression.
- b. ROF disbursements must comply with applicable laws, regulations, and Service policies.
- c. The examples listed in the Table of Authorizations in reference (a) are provided to assist the Superintendent and Command Chaplain in making decisions regarding ROF disbursements. The list of examples is not exhaustive.

2. 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 at least two weeks prior.
- b. If a request is disapproved, the representative may appeal the decision to the Superintendent via the Command Chaplain. The decision of the Superintendent is final.

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. ROF receipts must be completed in indelible black ink for each collection of donations using enclosure (11) of reference (a). 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 the next business day 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.

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 Superintendent as president, the Command Chaplain 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" are not authorized.
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.

BUDGETING

1. Each Sub-Account Representative will submit a budget no later than 1 September. The budget will go from 1 October to 30 September.
2. The budget will include the following:
 - a. Date of disbursement needed
 - b. Not to exceed amount
 - c. Name of organization the check is being made out to
3. See reference (a) enclosure (4) for authorized disbursements of the ROF.

USNAINST 7010.1
19 Apr 2019

ANNUAL SPENDDOWN LIMITS

1. Reference (a) does not establish spend down limits. The Naval Academy will conduct bi-annual spend downs to start in the months of January and July. All Sub-Accounts will be below \$50,000 at the finalization of this process.

Enclosure (6)

USNAINST 7010.1
19 Apr 2019

RECEIPTS FOR DONORS

1. All donations in the form of a check for the amount of \$250 or more will be given a receipt for tax proposes.
2. The ROF Custodian will keep a list of all receipts issued.

Enclosure (7)

USNAINST 7010.1
19 Apr 2019

ANNUAL LEGAL REVIEW OF DISBURSEMENTS

1. Per reference (a) the ROF Audit Team will conduct an audit each quarter inviting the Inspector General for all audits, with the Inspector General serving as a required member of the Audit Team for one audit per year.
2. In the event of a turnover of the Administrator or Custodian, an audit will be performed.

Enclosure (8)