



UNITED STATES MARINE CORPS
MARINE CORPS RECRUIT DEPOT/EASTERN RECRUITING REGION
PO BOX 19001
PARRIS ISLAND, SOUTH CAROLINA 29905-900

IN REPLY REFER TO:
DepO 7010.1
RELMIN
22 MAY 2019

DEPOT ORDER 7010.1

From: Commanding General, Marine Corps Recruit Depot Parris
Island

To: Distribution List

Subj: MARINE CORPS RECRUIT DEPOT PARRIS ISLAND STANDING ORDER FOR THE
RELIGIOUS OFFERING FUND

Ref: (a) SECNAVINST 7010.6B
(b) Internal Revenue Code 170(f)(8)(B)
(c) SECNAVINST 5200.35F

1. Situation. Per reference (a), this instruction provides local policy and procedural guidance for the Marine Corp Recruit Depot Parris Island (MCRD PI) Religious Offering Fund (ROF). The ROF provides opportunities within the Command Religious Program (CRP) as defined in reference (a) for religious expression through the collection and disbursement of voluntary monetary donations.

2. Mission. This policy establishes guidance for how the ROF Administrator and ROF Custodian shall operate the ROF account aboard MCRD PI.

3. Execution

a. Commander's Intent and Concept of Operations

(1) Commander's Intent. Ensure that the ROF Administrator and Custodian are provided with the appropriate guidance to effectively operate the ROF aboard MCRD PI.

(2) Concept of Operations. The references and this order are the guiding documents for the management of the ROF on MCRD PI.

(a) The term ROF refers to the funds collected at religious services held on MCRD PI.

(b) The guidance contained in reference (a) are considered essential and amplifying to the proper execution of the ROF on MCRD PI.

b. Coordinating Instructions

(1) Internal Controls

(a) All personnel responsible for the administration and custody of the ROF shall review a copy of reference (a) upon designation. Documentation of this training shall be maintained by the ROF Administrator.

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(b) The ROF Custodian shall present the deposit slip and offering receipt to the ROF Administrator for review and signature upon completion of the deposit.

(c) The ROF Custodian or Assistant ROF Custodian shall perform a weekly reconciliation of the physical ledger to ensure accuracy.

(d) The bank debit card (if applicable) and the checkbook for the ROF account shall be stored in a locked receptacle within the ROF safe when not in use. Keys to the locked receptacle shall be maintained by the ROF Custodian and the Assistant ROF Custodian.

(e) The ROF Custodian, Assistant ROF Custodian, or designated duty personnel shall be present when ROF offerings are collected.

(2) Budgeting. The sub-account representative shall submit their annual disbursement plan for the upcoming fiscal year to the ROF Administrator no later than 15 September.

(3) Annual Spend-Down Limits. The ROF Administrator shall ensure by 31 July of each calendar year that the ROF balance is not more than \$3,000.

(4) Accounting and Auditing

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

(b) The ROF Administrator's monthly sub-account report shall be made available to the sub-account group members. This should occur on the first Sunday after reconciliation of the following month.

(c) The appointed audit board members shall conduct quarterly audits.

(5) Foreign Currency Exchange. 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 exchange foreign currency.

(6) Disbursements. Any singular disbursement request from the ROF exceeding \$3,500 shall be submitted via to the Commanding General for approval.

(7) Physical Security of Funds and Personnel

(a) The ROF safe shall be located in a locked and secured room with limited access within the Religious Ministries Center. Both the safe and room shall be locked at all times when not in use.

(b) Physical Security of Personnel. Any Religious Program Specialist (RP) assigned to Marine Corps Recruit Depot (MCRD) may be a designated escort.

(8) Annual Legal Review of Disbursements

(a) The audit board shall conduct one yearly audit. Additional audit may be requested by the Commanding General.

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(b) Donor receipts will be provided when requested by the donor in accordance with reference (b) and (c).

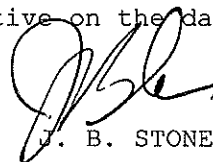
4. Administration and Logistics

a. Directives issued by this Headquarters are published and distributed electronically. Electronic versions of this order can be found on the G-1 SharePoint site: <https://eis.usmc.mil/sites/mcrdpi/gl/default.aspx>.

5. Command and Signal

a. Command. The provision of this order are applicable to all chaplains and RPs assigned to the ROF aboard MCRD PI.

b. Signal. This order is effective on the date signed.



J. B. STONE

Distribution