DEPARTMENT OF THE NAVY
U. S. NAVAL SUPPORT ACTIVITY NAPLES ITALY
PSC 817 BOX 1
FPO AE 09622-0001

NAVSUPPACTNAPLESINST 7010.2
N00/N00R
22 Jul 2026

NAVSUPPACT NAPLES INSTRUCTION 7010.2

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

Subj: RELIGIOUS OFFERING FUND

Ref: (a) SECNAVINST 7010.6C
(b) COMNAVREGEURAFCENTINST 7010.1A
(c) SECNAVINST 1730.7E
(d) IRS Publication 557

Encl: (1) Sample Religious Offering Fund Disbursement Request
(2) Sample Religious Offering Fund Audit Checklist
(3) Sample Appointment Letters
(4) Monthly Religious Offering Fund Sub-Account Report
(5) Religious Offering Fund Receipts

1. Purpose. To establish local policy and procedures as required per reference (a) for the administration and handling of the Religious Offering Fund (ROF) within U.S. Naval Support Activity (NAVSUPPACT) Naples, Italy.

2. Action. NAVSUPPACT Naples Staff Judge Advocate (SJA) is responsible for reviewing ROF disbursements annually to ensure there are no violations of U.S. law, the Status of Forces Agreement, or regulations.

3. Responsibilities

a. Administrator/Assistant Administrator will:

(1) Have by direction authority from the Commanding Officer to appoint Assistant Program Administrators, Custodians, Assistant Custodians, and Sub-account Representatives, and to assign temporary duties as the Primary when appropriate.

(2) Ensure that disbursements involving more than one sub-account are apportioned fairly. The basis for apportionment depends on the nature of the expense. For consumable items used by multiple groups (e.g., drinks between services, plastic utensils), use annual attendance as the basis. For charitable donations, use the amount requested by each sub-account representative. For all other expenses, calculate apportionment by dividing each sub-account's annual receipts by the ROF's total annual receipts.

(3) Approve disbursement requests up to $5,000 for 501(c) (3) organizations, as defined by reference (d), and up to $3,500 for any other authorized use. Disbursement requests exceeding this amount will require Commanding Officer, NAVSUPPACT Naples approval. The ROF Administrator is authorized without prior approval from the RPD for use of the ROF in sums up to $500 for Category "C," numbers 1-4 activities. The ROF Administrator shall consult with the Regional Program Director (RPD) prior to the use of ROF in sums greater than $500 for Category "B," numbers 1-7, and Category “C,” numbers 5-9 activities, in accordance with reference (b).

(4) Approve the ROF and fiscal year spending plan by 15 August of each year. Sub-account collection and disbursement will be frozen until the spending plan has been approved.

(5) Review all discrepancies identified by the Audit Board, implement a plan for corrective actions, and endorse and submit the audit report to the Commanding Officer, NAVSUPPACT Naples, within 14 days of the audit completion.

(6) Submit requests for consolidated designated offerings covering multiple sub-accounts as authorized by reference (a).

b. Sub-account Representatives will:

(1) Submit requests for designated offerings with sufficient lead time prior to the collection date to allow for appropriate approvals and promulgation per reference (a). The approval letter, flyer, and other promotional materials will be stapled to the offering receipt.

(2) Expeditiously submit disbursement requests and must include an itemized quote or printed 501(c) (3) status confirmation (available at https://apps.irs.gov/app/eos/) as applicable. Payment after the fact is not authorized.

(3) Submit a spending plan to the Administrator for each FY. This annual Spending plan will act as a budget for each sub-account and will include all estimated monthly non-501(c) (3) expenditures.

(4) Submit fundraising requests to the SJA 14 days prior to any fundraising event.

(5) Each sub-account’s total balance shall be reduced to no more than $1,000 by the end of the fiscal year, per reference (b) and less than $15,000 by the end of each month. The ROF Administrator will provide a written spend-down plan for each sub-account to the Chaplain Advisory Board by the end of the 3rd quarter. Funds designated in writing with the approval of the Commanding Officer may be kept in excess of this limit, using the template in enclosure (2) of reference (b)..

(6) Specify the desired date of disbursement on the disbursement request form.

(7) Serve a maximum two-year term as sub-account representative.

c. ROF Custodian/Assistant Custodian will:

(1) Ensure two-person integrity while funds are in their physical custody at all times (i.e., counting, verification, transport, etc.).

(2) Ensure safe combination, debit card PIN, and online bank account passwords are changed upon the new appointment of a ROF Administrator or ROF Custodian.

(3) Provide receipts for donations in excess of $250 for tax purposes, if requested.

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

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

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

4. Internal Controls

a. Deposits:

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

(2) All donations, including those in foreign currencies, must be deposited within one week of receipt, per reference (a). Funds collected in foreign currencies shall be converted to U.S. dollars before deposit. The ROF Custodian will keep all currency conversion receipts on file for audit. Under exigent circumstances, the ROF Administrator may waive the one-week deposit requirement in writing.

(3) If foreign currencies received are not in EURO, you will inform the sub-account rep of the foreign currencies and donate them to a local charity.

b. Donations:

(1) While Italy's unique location presents challenges with local institutions (monasteries, orphanages, etc.) that cannot process checks, cash advances and "cash back" on debit or check cards are strictly prohibited. In rare instances where a charitable organization cannot accept a check or electronic payment, a disbursement may be made using a check payable to an individual ROF team member (e.g., ROF Custodian) for the express purpose of fulfilling that donation in local currency. This action requires pre-approval from the ROF Administrator and a written justification memo that includes the name of the charity, the inability to accept other forms of payment, and the name of the individual receiving the check. This memo must be attached to the disbursement request. This method is not to be used as a routine practice as directed in reference (a), enclosure (7), paragraphs 3 and 4.

(2) For every disbursement to local charities via this method, a signed receipt from the receiving charity must be obtained and submitted to the ROF custodian to close out the transaction.

c. Record Keeping:

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

(a) The ROF accounting ledger

(b) Monthly reconciliation and supporting documentation

(c) ROF requests

(d) Reports and issued receipts

(e) Checkbook ledger

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

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

(4) The ROF program shall maintain records for six fiscal years. Records encompassing the current year plus the previous five years meet this requirement, per reference (a).

(5) A permanent record manifest of ROF files shall be maintained. On separate lines, the manifest should show: the titles of the materials (e.g., "FY26 ROF Records"); the date archived; the date accessed; the names of individuals accessing the record; and the date the record was disposed of. Display the record manifest on the external surface of the locked container.

(6) Individuals accessing the ROF archives shall do so in the presence of an escort.

d. ROF Audit Board

(1) The Audit Board Lead Member will ensure the Audit Checklist and the list of findings are sent to the ROF Administrator within one week of the completion date of the audits to support the ROF Administrator endorsement and submission of the Audit Report to Commanding Officer, NAVSUPPACT Naples within 14 days.

(2) Audit Board Lead Member will provide a copy to the NAVSUPPACT Naples Legal Counsel and Comptroller after the Audit Checklist is signed by Commanding Officer, NAVSUPPACT Naples.

5. Records Management

a. Records created as a result of this instruction, regardless of format or media, must be maintained and dispositioned per the records disposition schedules located on the Department of the Navy Assistant for Administration, Directives and Records Management Division portal page at: https://portal.secnav.navy.mil/orgs/DUSNM/DONAA/DRM/Records-and-InformationManagement/Approved%20Record%20Schedules/Forms/AllItems.aspx.

b. For questions concerning the management of records related to this instruction or the records disposition schedules, please contact the local records manager or the OPNAV Records Management Program (DNS-16).

6. Review and Effective Date. Per OPNAVINST 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 OPNAV 5215/40 Review of Instruction. This instruction will be in effect for 10 years unless revised or cancelled in the interim and will be reissued by the 10-year anniversary date if it still required, unless it meets one of the exceptions in OPNAVINST 5215.17A, paragraph 9. Otherwise, if the instruction is no longer required, it will be processed for cancellation as soon as the need for cancellation is known following the guidance in OPNAV Manual 5215.1 of May 2016.

RANDAZZO.JOHN.LUCIAN.1035461376 Digitally signed by RANDAZZO.JOHN.LUCIAN.1035461376 Date: 2026.07.22 12:59:38 +02'00'

J. L. RANDAZZO

Releasability and distribution:
This instruction is cleared for public release and is available via the NSA Naples website: https://cnreurafcent.cnic.navy.mil/Installations/NSA-Naples/About/Installation-Guide/Department-Directory/N1-Administration-Department/Instructions

Sample Religious Offering Fund Disbursement Request

Date of request: ___________

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

Subj: REQUEST OF DISTRIBUTION FROM ___________________SUB-ACCOUNT

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 [name of CRP group]. I am requesting this disbursement from the [name of Sub-account]:

Amount	Date Desired	Intended Recipient/Vendor and Address	Request #
$			

2. This disbursement is authorized pursuant to reference (a) and Category [B or C] [specify 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 (circle one) meets the criteria set forth in reference (a) and does / does not (circle one) align with the Category identified by the Sub-account Representative.

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

Explanation:

____
____
____
____
____

1. Funds are / are not (circle one) available to meet this request.

____
(Signature of ROF Custodian)

****

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)

SAMPLE 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 ____administrative responsibilities ____internal controls ____annual budgeting ____annual spend-down limits ____accounting and auditing ____disbursements ____physical security of funds and personnel ____annual legal review of disbursements ____receipts for donors		
	Current appointment letters and requisite ROF training documentation for: ____ROF Administrator ____Assistant ROF Administrator ____ROF Custodian ____Assistant ROF Custodian ____Sub-account Representatives ____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		

	Donations properly verified		
	Deposits match offering receipts		
DISBURSEMENTS	____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		
	____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		
	____Custodian signed checks/made actual disbursements ____Each disbursement made only after request was approved by appropriate authority		

____
Audit Board Member

____
Audit Board Member

SAMPLE APPOINTMENT LETTERS

APPOINTMENT AS RELIGIOUS OFFERING FUND ADMINISTRATOR
COMMAND LETTERHEAD

7010
Code 00
[date]

From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS RELIGIOUS OFFERING FUND ADMINISTRATOR

Ref: (a) SECNAVINST 7010.6C
(b) [Local religious offering fund policy is required]

1. Having completed all required Religious Offering Fund (ROF) training on [date], you are hereby appointed as the ROF Administrator in accordance with reference (a). This appointment will remain in effect until you transfer from this command or are relieved of this responsibility by me or my representative.

2. In performing your duties as the ROF Administrator you will comply with references (a) and (b) and work in close coordination with the command’s comptroller and legal counsel.

3. Should any issues arise that might negatively impact the command or [Navy or Marine Corps], I expect you to inform the Executive Officer and me immediately.

4. I look forward to reviewing your reports as required by reference (a).

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Audit Board Members
Command Comptroller
Command Legal Counsel
ROF Custodian

APPOINTMENT AS ASSISTANT RELIGIOUS OFFERING FUND ADMINISTRATOR

COMMAND LETTERHEAD

7010
Code 00
[date]

From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS ASSISTANT RELIGIOUS OFFERING FUND ADMINISTRATOR

Ref: (a) SECNAVINST 7010.6C
(b) [Local religious offering fund policy is required]

1. Having completed all required Religious Offering Fund (ROF) training on [date], you are hereby appointed as the Assistant ROF Administrator (reference (a)). This appointment will remain in effect until you transfer from this command or are relieved of this responsibility by me or my representative.

2. You are directed, under this appointment, to familiarize yourself with the duties of the ROF Administrator and references (a) and (b). You will serve as Acting ROF Administrator by assuming those duties only when directed in writing by me or my representative in accordance with reference (a), enclosure (2), paragraph 2b.

3. Should any issues arise that might negatively impact the command or [Navy or Marine Corps], I expect you to contact the Executive Officer and me immediately.

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Administrator
ROF Audit Board Members
Command Comptroller
Command Legal Counsel
ROF Custodian

TEMPORARY APPOINTMENT AS RELIGIOUS OFFERING FUND ADMINISTRATOR

COMMAND LETTERHEAD

7010
Code 00
[date]

From: Commanding Officer
To: [rank and name of appointee]

Subj: TEMPORARY APPOINTMENT AS RELIGIOUS OFFERING FUND ADMINISTRATOR

Ref: (a) Appointment as Assistant Religious Offering Fund Administrator
(b) SECNAVINST 7010.6C
(c) [Local religious offering fund policy is required]

1. In accordance with reference (a), you were appointed as the Assistant Religious Offering Fund (ROF) Administrator. You are hereby directed to assume the duties of ROF Administrator effective ___________ through ___________.

2. You will perform these duties in accordance with references (b) and (c). At the conclusion of this period, ensure that you fully brief the ROF Administrator on all ROF activities during this period.

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Audit Board Members
Command Comptroller
Command Legal Counsel
ROF Custodian

APPOINTMENT AS RELIGIOUS OFFERING FUND CUSTODIAN

COMMAND LETTERHEAD

7010
Code 00
[date]

From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS RELIGIOUS OFFERING FUND CUSTODIAN

Ref: (a) SECNAVINST 7010.6C
(b) [Local religious offering fund policy is required]

1. Having completed all required Religious Offering Fund (ROF) training on [date], you are hereby appointed as the ROF Custodian (reference (a)).

2. In performing your duties as the ROF Custodian you will comply with references (a) and (b). You will report to and be supervised by the ROF Administrator in the exercise of these duties.

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Administrator
ROF Audit Board Members
Command Comptroller
Command Legal Counsel

APPOINTMENT AS ASSISTANT RELIGIOUS OFFERING FUND CUSTODIAN

COMMAND LETTERHEAD

7010
Code 00
[date]

From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS ASSISTANT RELIGIOUS OFFERING FUND CUSTODIAN

Ref: (a) SECNAVINST 7010.6C
(b) [Local religious offering fund policy is required]

1. Having completed all required Religious Offering Fund (ROF) training on [date], you are hereby appointed as the Assistant ROF Custodian (reference (a)).

2. In performing your duties as the Assistant ROF Custodian you will comply with references (a) and (b). You will report to and be supervised by the ROF Administrator in the exercise of these duties.

3. You will act as the ROF Custodian only when directed to do so, in writing, by the ROF Administrator.

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Administrator
ROF Audit Board Members
Command Comptroller
Command Legal Counsel
ROF Custodian

APPOINTMENT AS RELIGIOUS OFFERING FUND
SUB-ACCOUNT REPRESENTATIVE

COMMAND LETTERHEAD

7010
Code 00
[date]

From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS RELIGIOUS OFFERING FUND [insert name of CRP group] SUB-ACCOUNT REPRESENTATIVE

Ref: (a) SECNAVINST 7010.6C
(b) [Local religious offering fund policy is required]

1. Having completed all required Religious Offering Fund (ROF) training on [date], you are hereby appointed as the [insert name of CRP group] ROF Sub-account Representative (reference (a)).

2. Thank you for agreeing to serve as a Sub-account Representative.

3. Please be advised that by participating in the Command Religious Program as a Sub-account Representative, you are agreeing to comply with references (a) and (b) and work in close coordination with the members of your sub-account group, the ROF Administrator, and the ROF Custodian.

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Administrator
ROF Audit Board Members
Command Comptroller
Command Legal Counsel
ROF Custodian

APPOINTMENT AS RELIGIOUS OFFERING FUND AUDIT BOARD MEMBER

COMMAND LETTERHEAD

7010
Code 00
[date]

From: Commanding Officer
To: [rank and name of appointee]

Subj: APPOINTMENT AS RELIGIOUS OFFERING FUND AUDIT BOARD MEMBER

Ref: (a) SECNAVINST 7010.6C
(b) [Local religious offering fund policy is required]

1. In accordance with reference (a), you are hereby appointed as a member of the Religious Offering Fund (ROF) Audit Board.

2. Thank you for your participation as a member of the ROF Audit Board.

3. Please be advised that by agreeing to serve on the ROF Audit Board, you are agreeing to comply with references (a) and (b), and work with the ROF Administrator and the ROF Custodian to ensure proper accounting of the ROF.

4. I look forward to reviewing your reports as required by reference (a).

[NAME OF COMMANDING OFFICER]

Copy to:
ROF Administrator
Command’s Comptroller
Command’s Legal Counsel
ROF Custodian

MONTHLY RELIGIOUS OFFERING FUND SUB-ACCOUNT REPORT

Date	Donations			Disbursements			Balance
	Receipt #	Source	Amount	Request Number	Disbursed For	Amount	
							7000.00
	618	Regular Offering	375.89				7375.89
				19	Commissary (Fellowship)	(56.39)	7319.50
				20	Overseas Mission Charity	(1500.00)	5819.50
				21	Babysitting Services	(75.00)	5744.50
	619	Designated Offering	854.72				6599.22
				22	Disaster Relief (Designated)	(854.72)	5744.50
	620	Fundraiser (Car Wash)	215.00				5959.50
		TOTAL DONATIONS	1445.61		TOTAL DISBURSEMENTS	(2486.11)	

Name of Command/Chapel/Unit: ____________________

Report Month/Year: ________________________________

Sub-account: [Name]

Completed By: _______________________ Date: ________________
ROF Custodian

Received By: _______________________ Date: ________________
Sub-account Representative

RELIGIOUS OFFERING FUND RECEIPTS

RELIGIOUS OFFERING FUND RECEIPTS *(A ROF Receipt must be completed and attached to every deposit slip for every collection of donations.)*		**OFFERING RECEIPT** **NUMBER:**___________
SECTION I - ADMINISTRATIVE DATA		
DATE:	LOCATION OF COLLECTION:	SUBACCOUNT:
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 - CURRENCYLARS - 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)*

Page _____of ____