



**NONRESIDENT
TRAINING
COURSE**



November 1981

Religious Program Specialist 3 & 2

Module II—Logistic Support and Financial Control

NAVEDTRA 14230

Although the words “he,” “him,” and “his” are used sparingly in this course to enhance communication, they are not intended to be gender driven or to affront or discriminate against anyone.

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NAVAL EDUCATION AND TRAINING PROGRAM
MANAGEMENT SUPPORT ACTIVITY
PENSACOLA, FLORIDA 32509-5000

ERRATA #1

July 1988

Specific Instructions and Errata for the
Rate Training Manual/Training Manual (TRAMAN)
and Nonresident Career Course/Nonresident
Training Course (NRTC)
Religious Program Specialist 3 & 2
Module II (Logistic Support and Financial Management)

No attempt has been made to issue corrections for errors in typing, punctuation, etc., which are obvious to the enrollee and do not affect the student's ability to answer the questions.

Nonresident Career Course/Nonresident Training Course (NRTC).

Delete all of assignment #4 (Questions 4-1 through 4-75).
Assignment #4 need not be completed to complete the course.

Rate Training Manual/Training Manual

Page 4-1 through page 5-71: Disregard the information on these pages. The information is not completely accurate and may be misleading. Further information concerning nonappropriated funds will be provided by the Office of the Chief of Naval Operations (OP-09G) in the future. Questions pertaining to this information have been deleted above.

PREFACE

By enrolling in this self-study course, you have demonstrated a desire to improve yourself and the Navy. Remember, however, this self-study course is only one part of the total Navy training program. Practical experience, schools, selected reading, and your desire to succeed are also necessary to successfully round out a fully meaningful training program.

THE COURSE: This self-study course is organized into subject matter areas, each containing learning objectives to help you determine what you should learn along with text and illustrations to help you understand the information. The subject matter reflects day-to-day requirements and experiences of personnel in the rating or skill area. It also reflects guidance provided by Enlisted Community Managers (ECMs) and other senior personnel, technical references, instructions, etc., and either the occupational or naval standards, which are listed in the *Manual of Navy Enlisted Manpower Personnel Classifications and Occupational Standards*, NAVPERS 18068.

THE QUESTIONS: The questions that appear in this course are designed to help you understand the material in the text.

VALUE: In completing this course, you will improve your military and professional knowledge. Importantly, it can also help you study for the Navy-wide advancement in rate examination. If you are studying and discover a reference in the text to another publication for further information, look it up.

*1981 Edition Prepared by
RPCS Robert W. Wilford*

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Sailor's Creed

“I am a United States Sailor.

I will support and defend the Constitution of the United States of America and I will obey the orders of those appointed over me.

I represent the fighting spirit of the Navy and those who have gone before me to defend freedom and democracy around the world.

I proudly serve my country's Navy combat team with honor, courage and commitment.

I am committed to excellence and the fair treatment of all.”

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RELIGIOUS PROGRAM SPECIALIST TRAINING COURSE AND NONRESIDENT CAREER COURSE

The *Religious Program Specialist 3 & 2* training course is divided into three modules as follows:

Module I —Personnel Support

Module II —Logistic Support and
Financial Control

Module III —Administration

Each module will be sent as an initial distribution to all commands as it is printed. Additional copies may be requested from Navy Publications and Forms Center, Philadelphia, PA.

A Religious Program Specialist must complete all three modules (once available) before the RP 3 & 2 training course can be considered complete for any training or advancement requirements.

MODULE SUMMARIES

Module I—Personnel Support, NAVEDTRA 287-01-45-82. This module will deal with background information on the major

religions of the world; how to rig and care for religious facilities, equipment, and liturgical appointments; how to serve as sacristan; how to maintain the shipboard, ecclesiastical, and religious music libraries; the care and operation of audiovisual equipment; the preparation and distribution of publicity, devotional, and religious materials; and how to provide information and referral assistance.

Module II—Logistic Support and Financial Control, NAVEDTRA 287-02-45-81. This module will deal with procuring, providing, and inventorying materials necessary for the support of the Command Religious Program (CRP); the preparation of procurement and reimbursement documents; the maintenance of departmental budget records and operating targets; and maintaining records for a CRP chapel fund.

Module III—Administration, NAVEDTRA 287-03-45-82. This module will deal with receptionist duties; typing and filing correspondence, directives, and interview records; operating office equipment; maintaining a reports control system, tickler and cross-reference files; using proper grammar and punctuation; and carrying out the disposal, stowage, and transmission of obsolete files and records.

INSTRUCTIONS FOR TAKING THE COURSE

ASSIGNMENTS

The text pages that you are to study are listed at the beginning of each assignment. Study these pages carefully before attempting to answer the questions. Pay close attention to tables and illustrations and read the learning objectives. The learning objectives state what you should be able to do after studying the material. Answering the questions correctly helps you accomplish the objectives.

SELECTING YOUR ANSWERS

Read each question carefully, then select the BEST answer. You may refer freely to the text. The answers must be the result of your own work and decisions. You are prohibited from referring to or copying the answers of others and from giving answers to anyone else taking the course.

SUBMITTING YOUR ASSIGNMENTS

To have your assignments graded, you must be enrolled in the course with the Nonresident Training Course Administration Branch at the Naval Education and Training Professional Development and Technology Center (NETPDTC). Following enrollment, there are two ways of having your assignments graded: (1) use the Internet to submit your assignments as you complete them, or (2) send all the assignments at one time by mail to NETPDTC.

Grading on the Internet: Advantages to Internet grading are:

- you may submit your answers as soon as you complete an assignment, and
- you get your results faster; usually by the next working day (approximately 24 hours).

In addition to receiving grade results for each assignment, you will receive course completion confirmation once you have completed all the

assignments. To submit your assignment answers via the Internet, go to:

<http://courses.cnet.navy.mil>

Grading by Mail: When you submit answer sheets by mail, send all of your assignments at one time. Do NOT submit individual answer sheets for grading. Mail all of your assignments in an envelope, which you either provide yourself or obtain from your nearest Educational Services Officer (ESO). Submit answer sheets to:

COMMANDING OFFICER
NETPDTC N331
6490 SAUFLEY FIELD ROAD
PENSACOLA FL 32559-5000

Answer Sheets: All courses include one “scannable” answer sheet for each assignment. These answer sheets are preprinted with your SSN, name, assignment number, and course number. Explanations for completing the answer sheets are on the answer sheet.

Do not use answer sheet reproductions: Use only the original answer sheets that we provide—reproductions will not work with our scanning equipment and cannot be processed.

Follow the instructions for marking your answers on the answer sheet. Be sure that blocks 1, 2, and 3 are filled in correctly. This information is necessary for your course to be properly processed and for you to receive credit for your work.

COMPLETION TIME

Courses must be completed within 12 months from the date of enrollment. This includes time required to resubmit failed assignments.

PASS/FAIL ASSIGNMENT PROCEDURES

If your overall course score is 3.2 or higher, you will pass the course and will not be required to resubmit assignments. Once your assignments have been graded you will receive course completion confirmation.

If you receive less than a 3.2 on any assignment and your overall course score is below 3.2, you will be given the opportunity to resubmit failed assignments. **You may resubmit failed assignments only once.** Internet students will receive notification when they have failed an assignment--they may then resubmit failed assignments on the web site. Internet students may view and print results for failed assignments from the web site. Students who submit by mail will receive a failing result letter and a new answer sheet for resubmission of each failed assignment.

COMPLETION CONFIRMATION

After successfully completing this course, you will receive a letter of completion.

ERRATA

Errata are used to correct minor errors or delete obsolete information in a course. Errata may also be used to provide instructions to the student. If a course has an errata, it will be included as the first page(s) after the front cover. Errata for all courses can be accessed and viewed/downloaded at:

<http://www.advancement.cnet.navy.mil>

STUDENT FEEDBACK QUESTIONS

We value your suggestions, questions, and criticisms on our courses. If you would like to communicate with us regarding this course, we encourage you, if possible, to use e-mail. If you write or fax, please use a copy of the Student Comment form that follows this page.

For subject matter questions:

E-mail: n313.products@cnet.navy.mil
Phone: Comm: (850) 452-1001, Ext. 2167
DSN: 922-1001, Ext. 2167
FAX: (850) 452-1370
(Do not fax answer sheets.)
Address: COMMANDING OFFICER
NETPDTTC (CODE N313)
6490 SAUFLEY FIELD ROAD
PENSACOLA FL 32509-5237

For enrollment, shipping, grading, or completion letter questions

E-mail: fleetservices@cnet.navy.mil
Phone: Toll Free: 877-264-8583
Comm: (850) 452-1511/1181/1859
DSN: 922-1511/1181/1859
FAX: (850) 452-1370
(Do not fax answer sheets.)
Address: COMMANDING OFFICER
NETPDTTC (CODE N331)
6490 SAUFLEY FIELD ROAD
PENSACOLA FL 32559-5000

NAVAL RESERVE RETIREMENT CREDIT

If you are a member of the Naval Reserve, you will receive retirement points if you are authorized to receive them under current directives governing retirement of Naval Reserve personnel. For Naval Reserve retirement, this course is evaluated at 5 points. (Refer to *Administrative Procedures for Naval Reservists on Inactive Duty*, BUPERSINST 1001.39, for more information about retirement points.)

COURSE OBJECTIVES

In completing this nonresident training course, you will demonstrate acquired knowledge by correctly answering questions on the following subject matter areas: the maintenance of financial and property control records; the preparation of documents for procurement and reimbursement of auxiliary and contract chaplains; the maintenance of operating target (OPTAR) records and departmental budget records; the requisitioning of supplies and equipment; and inventorying supplies and equipment.

Student Comments

Course Title: Religious Program Specialist 3 & 2, Module II–Logistic Support and
Financial Control

NAVEDTRA: 14230 **Date:** _____

We need some information about you:

Rate/Rank and Name: _____ SSN: _____ Command/Unit _____

Street Address: _____ City: _____ State/FPO: _____ Zip _____

Your comments, suggestions, etc.:

<p>Privacy Act Statement: Under authority of Title 5, USC 301, information regarding your military status is requested in processing your comments and in preparing a reply. This information will not be divulged without written authorization to anyone other than those within DOD for official use in determining performance.</p>
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NETPDTC 1550/41 (Rev 4-00)

CHAPTER 1

THE RELIGIOUS PROGRAM SPECIALIST

The Religious Program Specialist (RP) rating was established on 15 January 1979, and is designed to provide Navy chaplains with professional support personnel who are skilled in religious programming and administration. Approximately two-thirds of the tasks RPs are trained to perform are in the area of religious programming. The remaining tasks are of a

clerical nature. Figure II-1-1 shows a brief general description of the duties that the RP will perform. RP personnel, unlike chaplains, are combatants and have responsibility for the chaplain's safety when assigned to units engaged in combat.

It is important to note that personnel selected for the RP rating are limited to performing

RELIGIOUS PROGRAM SPECIALIST DUTIES	
Determine religious program support requirements.	Assist in preparation of devotional and religious education materials.
Assist in management of religious programs and facilities.	Assist in the supervision of the office of the chaplain.
Maintain records of nonappropriated chapel funds.	Coordinate volunteer religious programs.
Maintain records of appropriated funds and property accounts in support of religious programs.	Train personnel in support of religious programs.
Serve as chapel fund administrators and account custodians for nonappropriated funds.	Instruct personnel in methods of religious education.
Maintain ecclesiastical documents.	Maintain liaison with ecclesiastical and community agencies.
Requisition, receive, maintain, and safeguard ecclesiastical equipment and supplies.	Maintain shipboard libraries.
	Perform administrative, clerical, and secretarial duties.

Figure II-1-1.—Duties of the Religious Program Specialist.

religious program tasks which do not require ordination or licensing. Even though members of the rating are required to support chaplains and persons of all faith groups, a Religious Program Specialist does not conduct worship services, administer sacraments and ordinances, or function as a pastoral counselor. RPs cannot exercise any of the ministerial functions of a clergyman or Navy chaplain.

This module provides information that is directly related to certain occupational standards for RP3 and RP2. Module I (*Personnel Support*) and Module III (*Administration*) are also under development and will provide information on the remainder of the occupational standards for RP3 and RP2 not covered in this module. Occupational standards comprise the tasks that enlisted personnel must accomplish in order to meet the Navy's requirements. These occupational requirements form the basis for personnel training, advancement, and distribution. It is important to remember that

occupational standards are minimum standards representing the lowest level of skill that all personnel must possess in order to function effectively at a given rate. Figure II-1-2 shows the specific occupational standards for RP3 and RP2 that will be discussed in this module.

Rate training manuals are revised periodically to conform with official publications, directives, documents, and instructions on which they are based. RPs should always refer to the official sources in the performance of their duties. Rate training manuals are primarily developed to help applicants prepare for advancement to the next highest paygrade. However, the personnel who prepare the fleet-wide examinations for advancement will always use the most recent material in writing examination questions. This is one important reason the RP should stay completely informed on any changes that occur in official publications.

To assist personnel in studying for advancement, the *Bibliography for Advancement Study*

OCCUPATIONAL STANDARDS FOR RP 3 & 2 (MODULE II)		
RATE	OCCUPATIONAL STANDARD NUMBER	DESCRIPTION OF STANDARD
RP3	52007	MAINTAIN FINANCIAL AND PROPERTY CONTROL RECORDS
RP2	52008	PREPARE DOCUMENTS FOR PROCUREMENT AND REIMBURSEMENT OF AUXILIARY AND CONTRACT CHAPLAINS
RP2	52024	MAINTAIN OPERATING TARGET (OPTAR) RECORDS AND DEPARTMENTAL BUDGET RECORDS
RP3	54636	REQUISITION SUPPLIES AND EQUIPMENT
RP3	54637	INVENTORY SUPPLIES AND EQUIPMENT

Figure II-1-2.—RP 3 & 2 (Module II) Occupational Standards.

(NAVEDTRA 10052) is revised and issued each year by the Chief of Naval Education and Training. Figure II-1-3 shows the front cover of this publication for calendar year 1982. The RP should check with [he personnel in the local command's educational services office to ensure that this bibliography is current and readily available for use in the Command Religious Program (CRP).

Since this module is the first material developed for the RP rating, the remainder of this chapter will be devoted to describing: the Chaplain Corps, military chapels and their origin, the CRP at a shore installation and aboard ship, the history of the Religious Program Specialist rating, RP skills and knowledge, RP duty stations, and CRP terminology. This background information is provided in order to better understand the place of the RP rating in today's Navy.

THE CHAPLAIN CORPS

The second article of *Navy Regulations* was adopted by the Continental Congress on 28 November 1775 and made provision for divine services afloat. It reads:

"The Commander of the ships of the thirteen United Colonies are to take care that divine service be performed twice a day on board, and a sermon preached on Sundays, unless bad weather or other extraordinary accidents prevent."

Although chaplains are not specifically mentioned in this article, it is obvious that Congress intended that the clergy be placed on board naval vessels to conduct worship services.

A Congregational minister, the Reverend Edwards Brooks, was the first chaplain to serve in the Continental Navy. He reported aboard the *Hancock* in the spring of 1777 and was subsequently captured by the British in May 1777. Sometime later he was exchanged for a captured British chaplain.

The Reverend William Balch was commissioned a chaplain in the United States Navy on 30 October 1799. He is considered to be the first commissioned chaplain of the United States

Navy. However, there is clear evidence that William Austin was serving as a chaplain without a commission aboard the *Constitution* nearly a year before Reverend Balch reported for duty. Since the practice of using unordained men as chaplains was common in the early days of the Navy, it is not known whether Mr. Austin was an ordained minister. However, since he performed duties as a chaplain and was listed in the official records of the ship, it appears that the distinction of being the first United States Navy chaplain belongs to him.

During this period, Navy chaplains were expected to serve as teachers of various subjects as well as perform ministerial functions. In answer to an inquiry made by a member of Congress regarding the duties of a Navy chaplain, the Secretary of the Navy on 21 February 1811 wrote:

"The duties of a chaplain in the Navy are to read prayers at stated periods; to perform all funeral ceremonies; to lecture or preach to the crew on Sundays; to instruct the midshipmen and volunteers in writing, arithmetic, navigation, and lunar observations, and when required to teach other youths of the ship."

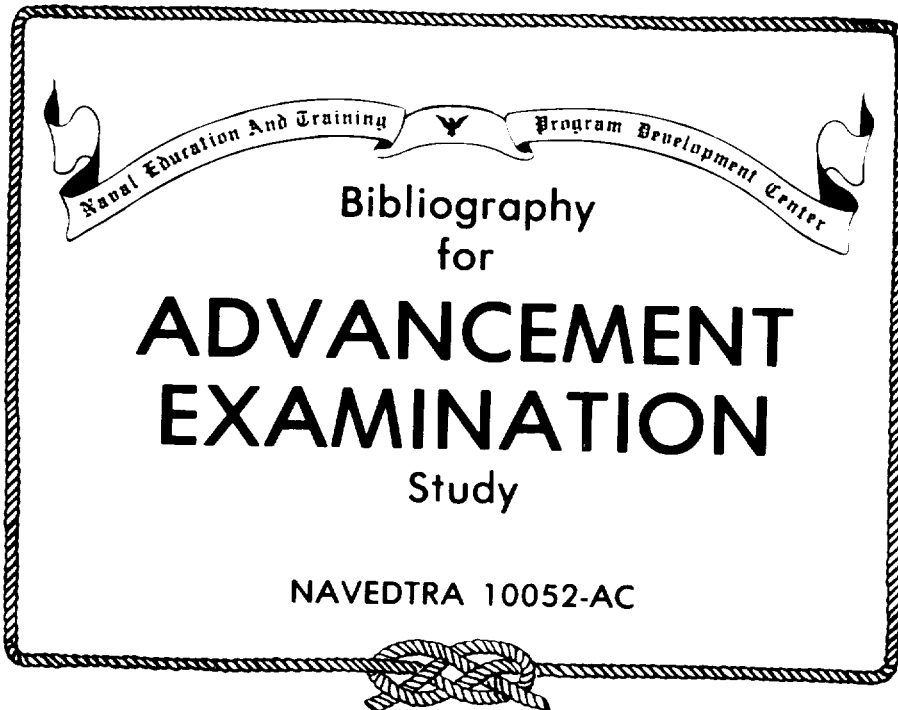
This statement summarizes the regulations which had been set forth in 1802. Therefore, it is obvious that the main burden of preparing junior officers for their future duties rested upon chaplains. This trend continued until the Government established the Naval Academy at Annapolis in 1845.

After the establishment of the Naval Academy, chaplains began to devote more attention to their ministerial duties rather than to teaching midshipmen. However, the regulations of 1939 shown in figure II-1-4 clearly indicate that (the chaplain was expected to assist personnel who were deficient in certain academic subjects (item number 5 in the figure). The duties of the chaplain were not significantly modified during World War II.

This module is not designed to cover the complete history of the Chaplain Corps. However, it is important for the RP to know that Navy chaplains have distinguished themselves in several professional areas throughout United States history. The foregoing

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Edition



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REVISED ANNUALLY

THIS PUBLICATION BECOMES EFFECTIVE 1 JANUARY 1982
(SEE INTRODUCTION FOR USNR EXCEPTIONS)

Figure II-1.3.—Front Cover of Calendar Year 1982 Bibliography for Advancement Study (NAVEDTRA 10052-AC).

NAVY REGULATIONS (1939)

The chaplain shall---

(1) Perform divine services aboard his own ship when prescribed by the commanding officer.

(2) Perform divine services aboard other ships and at shore stations and naval hospitals when directed by the senior officer present.

(3) Facilitate performance of divine service by clergymen of churches other than his own as directed by his commanding officer.

(4) Form voluntary classes for religious instruction as directed by the commanding officer.

(5) Supervise instruction of those deficient in elementary subjects, reporting quarterly in writing to his commanding officer on the character, hours, and progress of instruction given each individual so instructed,

(6) Visit the sick daily or oftener unless their condition renders these visits inadvisable.

(7) At quarters, reports to his battle station as directed by the commanding officer, who shall assign the chaplain a station where at he may attend the wounded.

(8) At daily quarters, report his presence aboard to the executive officer.

(9) As required by section 1398 R. S., report annually to the Secretary of the Navy (via official channels) all official services performed by him.

(10) As provided by section 1397 R. S., conduct public worship according to the manner and form of his own church.

(11) He shall, in case of sickness, death, or other emergency call on the homes of men whose families reside in the vicinity of the ship. In addition to emergency calls, he shall, when occasion offers, make such calls on families as he may deem desirable for the development of a sense of interest by the ship in the welfare of the men and of families.

(12) Report to the Bureau of Naval Personnel all marriages, funerals, and baptisms at which he officiates, giving names, dates, and places.

Figure II-1-4.—Navy Regulations (1939) Outlining Duties of a Navy Chaplain.

account shows the importance that has been placed on the chaplaincy in the Navy.

There are three correspondence courses that provide a detailed history of the Chaplain Corps. These courses are: *History of the Chaplain Corps, Part I* (presents the history of the Chaplain Corps from the days of the

Continental Navy to 8 September 1939); *History of the Chaplain Corps, Part II* (continues the history of the Chaplain Corps through 1949); and, *History of the Chaplain Corps, Part III* (presents the history of the Chaplain Corps during the Korean War). The personnel in the command's educational services office will order

these courses upon request. The remainder of the discussion on the Chaplain Corps in this module will be centered on present-day concerns.

PURPOSE OF THE CHAPLAIN CORPS

The purpose of the Navy Chaplain Corps, which is comprised of representatives of the various religious bodies of the United States, is to provide professional guidance to the Department of the Navy and to promote the spiritual, religious, moral, and personal well-being of members of that establishment by providing the ministries appropriate to their rights and needs. This may involve providing ministries to dependents and other authorized individuals. The chaplain's ministries normally include conducting worship services, liturgy, and rites; providing religious education and pastoral ministries; organizing spiritual renewal activities; and, participating in humanitarian projects.

Quotas for Navy chaplains are established by Government authority based upon the overall national population for the various faith groups. The right of these groups to establish standards for their clergy seeking commissioning as naval officers in the staff corps (Chaplain Corps) is recognized by the Navy. This approval is referred to as an ecclesiastical endorsement. The Navy Department will not commission or call to active duty any clergy person who has not received an ecclesiastical endorsement. A candidate for commissioning in the Chaplain Corps, in addition to ecclesiastical endorsement, must have completed 4 years of undergraduate study in an accredited college or university, and must possess a Master of Divinity degree or an equivalent theological degree. Candidates must also meet the required age and physical qualifications.

MISSION OF THE CHIEF OF CHAPLAINS

Respect and custom established the unofficial title "Chief of Chaplains" prior to its official establishment by an Act of Congress on 22 December 1944. Since March 1945, the

Navy's Chaplain Corps has been headed by a Chief of Chaplains with the rank of rear admiral. The Chief of Chaplains is selected from among the rear admirals of the Chaplain Corps on active duty and is assigned to the Office of the Chief of Naval Operations. The mission of the Chief of Chaplains is delineated in figure II-1-5.

THE MILITARY CHAPEL

Of all the buildings located on a military base, the chapel is unique in that its architectural form generally reveals its function. It is important to note that chapel facilities are Government property and are not controlled or regulated by the religious bodies of America. Their purpose is to support a Command Religious Program (CRP) in the following ways: (1) the maintenance of morale; and, (2) the preservation of the right of military personnel to the free exercise of religion. The commanding officer has authority to utilize buildings designated as chapels for a multitude of religious, command, and civil activities. Normally the command

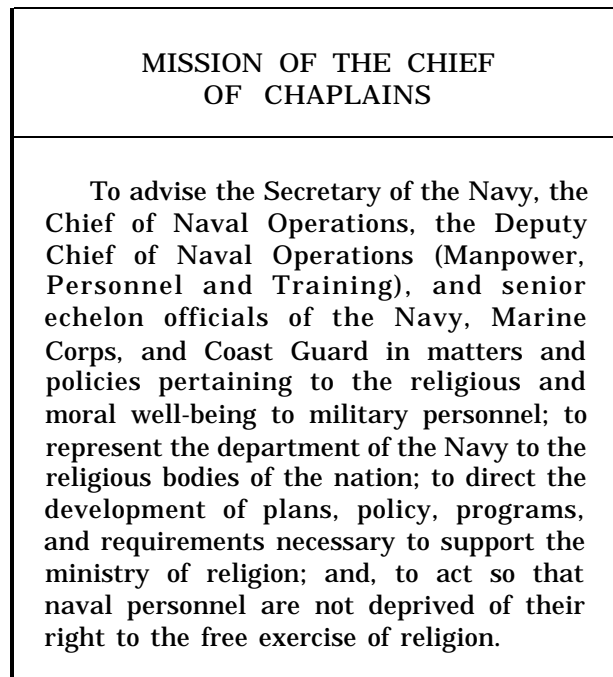


Figure II-1-5.—Mission of the Chief of Chaplains,

chaplain serves as an advisor to the commanding officer on the use of chapel facilities. The RP assists the command chaplain in ensuring that Department of Defense policy and local command directives are followed concerning the proper utilization of chapel spaces.

THE COMMAND RELIGIOUS PROGRAM AT A SHORE INSTALLATION

The Navy Department makes a continual effort to provide its personnel with the same opportunities for practicing their religious beliefs as civilians enjoy in their communities. Many factors affect the extent to which this can be accomplished. Budget allocations, along with the size, location, and nature of the naval activity are some of these important factors. The funding responsibility for the logistics support of religious programs in the naval service is set forth in SECNAVINST 1730.5.

CHAPEL FACILITIES

Almost all shore installations have at least one fully equipped chapel facility for use by all religious groups represented by command personnel. Services are usually conducted in the theater, auditorium, or some other convenient place when no chapel facilities are available.

DIVINE SERVICES

Larger shore installations provide a full schedule of services on Sundays and weekdays. This enables command personnel to attend the services of their choice. These installations normally have a minimum of two chaplains assigned, one of which is likely to be a Roman Catholic priest. Chaplains conduct public worship according to the manner and form of their own particular faith group. They may wear the vestments of that liturgical tradition as appropriate. Personnel are encouraged to attend services in communities near the installation when their particular faith group is not represented aboard the command; or, the commanding officer may invite a civilian clergy-person to conduct services on the station to meet the needs of these individuals.

CHORAL ACTIVITIES

Choral groups composed of service personnel and their dependents often provide music for religious services and other programs on the station. These groups may also appear in community programs including performances for radio and television.

SPECIAL RELIGIOUS SERVICES

Chaplains offer various religious ministries to command personnel and their dependents in addition to regular worship services. Some of these special ministries are: baptisms, weddings, communion services, ministry to the sick and dying, and funeral services. The Religious Program Specialist assists assigned chaplains primarily through the scheduling of these and similar activities; and, by ensuring that each service is set up properly for the chaplain.

ADVISORY ROLE OF THE CHAPLAIN

The chaplain is a key officer in promoting (he religious and general well-being of command personnel as an advisor to the commanding officer on religious and morale matters. Collateral duties are properly confined to the field of religion and morale so as not to interfere with the primary duties of the chaplain. An example of an appropriate collateral duty is the responsibility to furnish the commanding officer with information to assist in paying proper respect to the religious institutions and customs of various foreign countries. Chaplains need to be informed concerning local religious beliefs and value systems in order to perform this collateral duty. The RP may be tasked by the chaplain to research the religious beliefs of a particular country in order to lend support in determining the proper respect that needs to be rendered.

COMMAND CHAPLAIN

The ranking (senior) chaplain is usually designated as the command chaplain where more than one chaplain is assigned to a command. Besides advising the command on matters pertaining to religion and morale, the command chaplain supervises the ministries of all other

chaplains assigned to the unit. These chaplains are referred to as assistant chaplains. Also, the command chaplain performs duties similar to a department head or division officer in relation to managing RPs and other enlisted personnel that may be assigned duties in the office of the chaplain.

PASTORAL COUNSELING

The chaplain is concerned with the well-being of all command personnel and their families and is available to counsel and advise individuals on religious, personal, and morale matters as well as other areas of concern. In the performance of their duties, chaplains visit personnel and their families to assist in times of bereavement, domestic crisis, and on occasions when religious guidance is requested. The chaplain maintains liaison with community, social, religious, health, and welfare agencies and makes these resources available to military families when requested. It is imperative that the RP maintain a current listing of resource agencies in order to ensure that referral information is continually available for the chaplain.

RELIGIOUS EDUCATION

Religious education programs for military personnel and their dependents have traditionally been provided at commands whenever a substantial dependent population existed. Unity and continuity in such religious education is made difficult by frequent transfers of military families. The various and unique denominational requirements also influence the religious education programs that are provided for dependent children of military personnel. For these reasons, the Navy, Army, and Air Force make available religious education curricula and materials designed especially for military religious education programs. The curriculum for dependent children at Navy and Marine Corps shore activities is usually selected from the following three resource guides:

Cooperative Protestant Religious Education Curriculum, a Catholic Curriculum and Resource Guide, and a Unified Jewish Religious Education Curriculum. The materials described

in these resource guides are selected from publishing houses supervised by members of the Armed Forces Chaplains Board. The RP will probably be tasked by the command chaplain to obtain material from these three sources in order to provide a standardized religious education program for command personnel and their dependents.

RELIGIOUS LITERATURE

The command usually has a supply of religious literature in book and pamphlet form available for use by its personnel. Pamphlet racks containing such literature are likely to be found at the entrance to the chapel, in the offices of the chaplain and RP, and at other convenient places. Many stations also have libraries with sections devoted to religious books and novels.

THE COMMAND RELIGIOUS PROGRAM ABOARD SHIP

It is expected that those personnel who are serving aboard naval vessels will have religious programs made available on a regular basis; this includes providing the sacraments and ordinances of their faith groups. A variety of arrangements have been made to ensure that naval personnel are afforded the right to the ministrations of their religion. Chaplains are assigned to specific ships and squadrons to provide this ministry. The chaplain may also be transferred to other ships to conduct worship services when operations permit. The Navy Department is now assigning RPs to ships with chaplains to provide professional support in the areas of religious programming and administration.

When a ship with only one chaplain is in port, the chaplain provides services for personnel of other faith groups by arranging to have other chaplains or civilian clergy invited aboard to conduct services or by sponsoring church parties. At sea, the chaplain provides for those of other faiths primarily by supervising lay leadership programs for these groups.

Special kits containing prayer books, recorded sacred music, and other equipment have

been developed to support the Command Religious Program at sea. The RP needs to be familiar with the ordering procedures for obtaining any materials that may be necessary to support the CRP aboard ship.

HISTORY OF THE RELIGIOUS PROGRAM SPECIALIST (RP) RATING

As previously stated, the Religious Program Specialist (RP) rating was officially established on 15 January 1979. However, the concept of chaplain's assistant dates back to 1878 when a committee of chaplains recommended to the Navy Department that a chaplain's assistant be assigned to each ship that had a chaplain assigned. This assistant would have been a schoolmaster who could play organ music and lead singing. Although the recommendation was not adopted, the idea was given support by successive generations of chaplains.

THE CHAPLAIN'S SPECIALIST

Early in 1942 the Navy Department took the first steps which led to the establishment of the "Specialist (W)" rating for chaplain's assistant. The (W) referred to welfare and it was decided that this rate would be established only for the duration of World War II. The first officially designated chaplain's assistant in the history of the Navy was W. Everett Hendricks who was authorized to enlist on 23 April 1942 with the rating of Specialist (W) first class. Hendricks was assigned to duty in the chaplain's office of the Naval Training Station, Great Lakes, Illinois. He was a talented musician and choir leader and had much to do with the success of the famed Great Lakes' Bluejacket Choir.

The first publicity that was given to the new rating by the Bureau of Naval Personnel (now Naval Military Personnel Command) actually appeared in a directive dated 25 June 1942 addressed to the Navy Recruiting Service. Eleven specialist ratings were identified in this directive including Welfare or chaplain's assistant. Those interested in Specialist (W) were directed to obtain information regarding specific qualifications from the Chief of Chaplains.

This directive was followed by a circular prepared and distributed by the Chaplains Division which outlined the required qualifications for Specialist (W). A college education was identified as being desirable for applicants but not absolutely necessary. Every Specialist (W) had to be able to play the piano and organ for religious services and other gatherings. Also, the Specialist (W) was expected to be a competent choir director.

Just as RPs today cannot exercise any of the ministerial functions of a clergyman, a Specialist (W) was not expected to serve as a religious leader. The circular stated specifically that the specialist should be willing to serve anywhere and under any conditions.

Accepted applicants under 25 years of age were given a third class rating; those between 25 and 28 were given second class; and, those over 28 were given a first class rating. Those personnel who enlisted directly into the rating were sent to a training station for naval indoctrination before being assigned duties with a chaplain.

The Bureau of Naval Personnel ruled against Specialists (W) serving aboard ship. It was decided that they would be used only within the limits of the continental United States and at selected overseas bases. RPs today are afforded a greater variety of duty assignments including serving aboard numerous types of naval vessels.

The possibility of having Specialists (W) assigned throughout the Naval Shore Establishment was greeted with enthusiasm by Navy chaplains. Because of the constant transfer of personnel, chaplains had found it extremely difficult to maintain qualified musicians at their commands. The assignment of Specialists (W) helped to solve this problem and chaplains throughout the Navy hastened to help qualified applicants become Specialists (W).

Selection and Training of Specialists

Most of the applicants for Specialist (W) had backgrounds as music teachers, professional musicians, or as church ministers-of-music. Many were also graduates of the leading schools of music in the country. Initially, these specialists received their training directly from the chaplains; however, this system proved to be inadequate. In the fall of 1942 as part of an

experiment, Specialists (W) started attending some of the classes at the Chaplains' School located in Norfolk, Virginia. This experiment was so successful that the Chaplains Division decided to require all new Specialists (W) to take a course of indoctrination at the Chaplains' School.

The 8-week course of indoctrination for Specialist (W) training at the Chaplains' School included instruction in: naval etiquette; naval correspondence; clerical procedures; choir organization; rehearsal procedures; Navy Relief; music for Protestant, Roman Catholic, and Jewish services; military weddings and funerals; and, some practical application in shorthand and typing. Many of these same or similar subjects are being taught in the RP "A" school today located at Keesler Air Force Base, Biloxi, Mississippi.

Between April 1942 and August 1945, the Bureau of Naval Personnel selected 509 applicants for the Specialist (W) rating out of 1,455 applications. Approximately 350 of the specialist selectees attended the indoctrination course at the Chaplains' School. This training helped Specialist (W) petty officers to advance quite rapidly. Alfred R. Markin was advanced to Chief Specialist (W) on 29 February 1944 and is recognized as being the first individual to receive this rating. A total of 30 Specialists (W) were advanced to chief petty officer and most of these senior petty officers were assigned to large training centers and in the offices of District, Force, and Fleet Chaplains.

Women also distinguished themselves as Specialists (W) during the war. Thirty-eight "WAVES" were selected to serve in the rating. Virginia T. Moore was the first woman to be selected as a Specialist (W) and was subsequently assigned duty in November 1943 in Washington, DC. The first "WAVES" to attend the Chaplains' School in June 1944 were recognized as highly motivated, dedicated, and conscientious students.

The first member of the Coast Guard to receive the rate of Specialist (W) was Emil Zemanek in November 1943. Thirty-five men and 12 women of the Coast Guard were assigned this rating and 30 of these individuals attended the Chaplain's School. The Coast Guard assigned some of the men of this rating to ships.

Specialists With the Marines

In February 1942, before the Navy had taken action in regard to Specialists (W), the Marine Corps established a rating known as Chaplain's Assistant (SSN534). The first Marine to receive the new classification was Gilbert Dean Arnold, who was made a master technical sergeant, the equivalent of a chief petty officer in the Navy. Thirty-five members of the Marine Corps Women's Reserve became Chaplain's Assistants in addition to the 105 active duty Marines. Unlike the Navy and Coast Guard who instituted the Specialist (W) as a wartime measure, the Marine Corps announced that it intended to retain its rating of Chaplain's Assistant after the war.

Performance Appraisal of Specialists (W)

Chaplains' correspondence contains many references attributed specifically to the outstanding work of the Specialist (W). As a chaplain's assistant, the specialist took care of many details relating to worship services. This included preparing worship folders and bulletins, sending out publicity, rigging chapel spaces, and providing instrumental or vocal music for services. Also, the Specialist (W) was made available to provide special music for funerals, weddings, and for other occasions.

Since Specialists (W) often served as managers of the chaplain's office, they were called upon to answer many questions from sailors and their dependents. An efficient assistant was able to answer many routine inquiries, thus relieving the chaplain for other important duties and problems.

Chaplains who knew from experience the value of Specialists (W) often had occasion to voice their opinions concerning the lack of such assistants when transferred to ships or stations where this rate was not assigned.

After the war was over, Specialists (W) began to disappear from the offices and worship services of the chaplains. In spite of the desire of the Chaplains Division to retain this rating, the Department of the Navy decided that Specialist (W) was an emergency rating only. Upon the loss of these trained assistants, chaplains found themselves having to return to prewar practices

in obtaining such musical talent as might be found in their respective units. Such assistance often had to be obtained from outside sources.

The Navy Department inaugurated a new rating structure on 1 April 1948. Among the new general service ratings that were established was the rating of "Personnel Men." Members of this rating were assigned personnel administration duties in various offices including the chaplain's office. Personnel of this rating who had a job classification as chaplain's assistant could be assigned duty with chaplains.

YEOMAN CHAPLAIN'S PROFESSIONAL ASSISTANT (YN-252S)

Until 1979, personnel of the Yeoman rating were often designated as the "Chaplain's Clerk (YN-2525)" to assist the chaplain in conducting the Command Religious Program. Figure II-1-6 describes the duties of the YN-2525 Chaplain's Professional Assistant designation.

Chaplains had to justify the need for a YN-2525 billet before a Yeoman would normally be assigned to the office of the chaplain. This proved to be a time-consuming process and placed the CRP in direct competition with other command departments for the services of personnel. Often unqualified personnel (those lacking the YN-2525 designation) were assigned to the office of the chaplain as temporary solutions to manning problems.

Many of the individuals who worked in the office of the chaplain, those with the YN-2525

designation and those without this designation, performed admirably under difficult circumstances. However, the pursuit of a permanent rating to assist the chaplain in managing the Command Religious Program remained a primary goal of the Chief of Chaplains.

RELIGIOUS PROGRAM SPECIALISTS

The 101-year quest for a permanent chaplain's assistant rating was finally realized on 15 January 1979 when the Secretary of the Navy approved the establishment of the Religious Program Specialist (RP) rating. Stringent selection requirements were set and personnel requesting lateral conversion from one rate to the RP rating had to be interviewed and recommended by a Navy chaplain. After the chaplain recommended an individual for the RP rating, the commanding officer also had to recommend the applicant. Personnel requesting conversion to RP had to be a high school graduate or have a GED equivalent; be eligible for access to classified information; demonstrate support of the Navy's equal opportunity program; have no speech impediments and have demonstrated the ability to write effectively; have no conviction in civilian or military court within the past 3 years; and, be willing to support persons of all faith groups. These requirements have not changed since the establishment of the rate. It is obvious that a person must be trustworthy, dedicated, and quite conscientious in order to serve as a Religious Program Specialist.

YN-2525 DESCRIPTION OF DUTIES

YN-2525 Chaplain's Professional Assistant

Assists Chaplain by promoting the religious program and performing administrative duties. Prepares correspondence, requisitions, purchase orders, reports, and religious documents. Maintains material, fund, and interview records. Publishes schedules of services and programs. Schedules chaplain appointments and keeps log of events. Operates office and audiovisual equipment. Protects privileged communications. Maintains chapel equipment and supplies. Supervises rigging according to designed liturgical practice. Follows the liturgical calendar and uses ecclesiastical titles and terms.

Figure II-1-6.—Description of Duties for Chaplain's Professional Assistant (YN-2525).

On 9 May 1979, the Chief of Naval Operations approved the RP rating insignia which is shown in figure II-1-7. It consists of a compass, globe, and an anchor. The compass suggests the direction which religion gives to life; the globe symbolizes that religious ministries are available throughout the world; and, the anchor indicates that religious support is provided continually for personnel of the naval services.

RP SKILLS AND KNOWLEDGE

The enlisted career pattern for RPs is shown in figure II-1-8. Personnel who meet certain specific requirements may apply for commissioning to Warrant Officer Ship's Clerk (741X) and/or to Limited Duty Officer Administration (641X). It is important for individuals to prepare early in their careers for these officer programs.

Figure II-1-9 shows the occupational standards for RP3; figure II-1-10 shows the occupational standards for RP2; figure II-1-11 shows the occupational standards for RP1; and figure II-1-12 shows the occupational standards for RPC, RPCS, and RPCM. As indicated by these



Figure II-1-7.—Religious Program Specialist Rating Insignia.

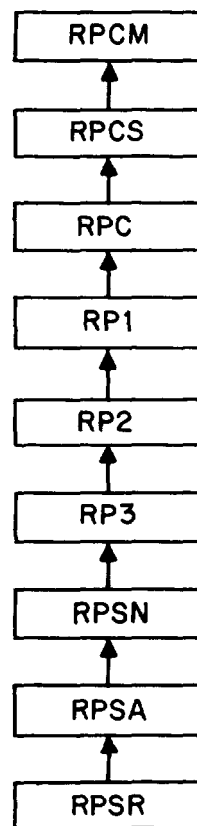


Figure II-1-8.—Career Pattern For Religious Program Specialist.

four figures, individuals must possess greater knowledge and skill as they move up the “enlisted ladder.” Greater knowledge and skill may be acquired through a number of sources including RP “A” and “C” schools; other Navy schools such as leadership, career counselor, and instructor training; correspondence courses; college courses; seminars; and, most important, on-the-job training supervised by Navy chaplains and senior RPs.

RPs are responsible for meeting the specific requirements of their present rate. They are also required to meet the occupational standard requirements of all the rates leading to their present rate. For example, an RP1 must be able to meet the requirements for RP3, RP2, and RP1 in order to perform at a satisfactory level as a first class petty officer.

RELIGIOUS PROGRAM SPECIALIST THIRD CLASS (RP3)

38 ADMINISTRATION

38605 FILE RECORDS AND CORRESPONDENCE

38824 PERFORM RECEPTIONIST DUTIES

38825 OPERATE OFFICE EQUIPMENT

38826 TYPE AT 30 WORDS PER MINUTE

38832 TYPE AND ROUTE CORRESPONDENCE AND MESSAGES

38835 INITIATE JOB ORDERS AND WORK REQUESTS

38837 PREPARE AND PROCESS ADMINISTRATIVE, OPERATIONAL AND ECCLESIASTICAL RECORDS AND REPORTS

38838 PREPARE SCHEDULE OF RELIGIOUS FACILITIES USAGE

38839 TRANSCRIBE CHAPLAIN INTERVIEW RECORDS

38845 PREPARE WORSHIP BULLETINS

38847 TYPE DIRECTIVES

46 PUBLICATIONS

46002 MAINTAIN ECCLESIASTICAL REFERENCE LIBRARY

46358 USE AND MAINTAIN PUBLICATIONS AND DIRECTIVES

52 FINANCIAL CONTROL

52007 MAINTAIN FINANCIAL AND PROPERTY CONTROL RECORDS

54 LOGISTICS SUPPORT

54636 REQUISITION SUPPLIES AND EQUIPMENT

54637 INVENTORY SUPPLIES AND EQUIPMENT

54638 MAINTAIN MOUNT-OUT BOXES

65 PERSONNEL SUPPORT

65002 RIG RELIGIOUS FACILITIES, EQUIPMENT AND LITURGICAL APPOINTMENTS

65003 SERVE AS SACRISTAN

65004 MAINTAIN RELIGIOUS MUSIC LIBRARY

65006 OPERATE AUDIOVISUAL EQUIPMENT

65008 MAINTAIN SHIPBOARD LIBRARIES

77 SECURITY

77001 ENSURE SECURITY OF CLASSIFIED MATERIAL

94 MECHANICAL MAINTENANCE

94621 CLEAN, OIL, AND MAKE MINOR OPERATING ADJUSTMENTS TO OFFICE AND AUDIOVISUAL EQUIPMENT

Figure II-1-9.—Occupational Standards for Religious Program Specialist Third Class.

RELIGIOUS PROGRAM SPECIALIST SECOND CLASS (RP2)

38 ADMINISTRATION

- 38619 ORGANIZE AND MONITOR MAINTENANCE OF FILES
- 38620 CARRY OUT DISPOSAL, STOWAGE, AND TRANSMISSION OF OBSOLETE FILES AND RECORDS
- 38628 MAINTAIN A REPORTS CONTROL SYSTEM
- 38956 MAINTAIN TICKLER AND CROSS-REFERENCE FILES
- 38968 REVIEW ENLISTED SERVICE RECORDS FOR INFORMATION SPECIFIED BY CHAPLAIN
- 38969 COORDINATE MAINTENANCE OF RELIGIOUS FACILITIES
- 38970 PREPARE AND MAINTAIN A DIRECTORY OF RELIGIOUS PROGRAM RESOURCES

44 TRAINING

- 44001 INSTRUCT VOLUNTEER PERSONNEL IN RELIGIOUS EDUCATION METHODS AND USE OF RELIGIOUS EDUCATION MATERIAL

52 FINANCIAL CONTROL

- 52008 PREPARE DOCUMENTS FOR PROCUREMENT AND REIMBURSEMENT OF AUXILIARY AND CONTRACT CHAPLAINS
- 52024 MAINTAIN OPERATING TARGET (OPTAR) RECORDS AND DEPARTMENTAL BUDGET RECORDS

55 GRAPHICS

- 55001 PREPARE VISUAL PRESENTATIONS

65 PERSONNEL SUPPORT

- 65011 ADVISE PERSONNEL OF PROCEDURES FOR REQUESTING REASSIGNMENT FOR HUMANITARIAN OR HARDSHIP REASONS
- 65016 ORGANIZE AND DISTRIBUTE DEVOTIONAL, RELIGIOUS EDUCATION AND PUBLICITY MATERIAL
- 65017 ADVISE PERSONNEL OF POLICIES AND PROCEDURES REGARDING USE OF RELIGIOUS FACILITIES AND EQUIPMENT
- 65018 REHEARSE PERSONNEL FOR LITURGICAL AND CEREMONIAL ACTS
- 65500 ADVISE PERSONNEL OF NAVY AND CIVILIAN AGENCIES AVAILABLE TO ASSIST IN RESOLUTION OF PERSONAL PROBLEMS

77 SECURITY

- 77002 ENSURE SECURITY OF RELIGIOUS FACILITIES, EQUIPMENT AND SUPPLIES

Figure II-1-10.—Occupational Standards for Religious Program Specialist Second Class.

RELIGIOUS PROGRAM SPECIALIST FIRST CLASS (RP1)

38 ADMINISTRATION

38634 REVIEW COMPLETED JOB ORDERS AND WORK REQUESTS

38866 ORGANIZE AND SUPERVISE THE OPERATION OF THE OFFICE OF THE CHAPLAIN

38867 COMPILE AND ANALYZE STATISTICAL DATA RELATED TO RELIGIOUS ACTIVITIES

38868 PROCESS EMPLOYMENT APPLICATIONS OF AUXILIARY AND CONTRACT CHAPLAINS AND SUPPORT PERSONNEL

38869 PROCESS APPOINTMENT AND CERTIFICATION OF LAY LEADERS AND LAY EUCHARISTIC MINISTERS

38870 MAINTAIN AN ORGANIZATIONAL LOCATOR OF LAY LEADERS AND LAY EUCHARISTIC MINISTERS

38960 PREPARE CORRESPONDENCE AND MESSAGES

38971 DRAFT DIRECTIVES

44 TRAINING

44002 SCHEDULE AND INSTRUCT VOLUNTEER PERSONNEL IN LITURGICAL FUNCTIONS

44007 INSTRUCT PERSONNEL IN BASIC CUSTOMS AND TRADITIONS OF MAJOR RELIGIONS

52 FINANCIAL CONTROL

52025 PREPARE DEPARTMENTAL BUDGET

54 LOGISTICS SUPPORT

54602 DETERMINE REQUIREMENTS FOR EQUIPMENT, SUPPLIES AND EDUCATIONAL MATERIAL

55 GRAPHICS

55002 ASSIST IN PREPARATION OF DEVOTIONAL AND RELIGIOUS EDUCATION MATERIAL FOR "CIRCUIT-RIDING" MINISTRIES

55003 DESIGN AND LAYOUT PUBLICITY MATERIAL

65 PERSONNEL SUPPORT

65019 ADVISE PERSONNEL OF ORDINANCES, SACRAMENTS, AND RITES REQUIRED BY VARIOUS RELIGIONS

Figure II-1-11.—Occupational Standards for Religious Program Specialist First Class.

CHIEF RELIGIOUS PROGRAM SPECIALIST (RPC)

ADMINISTRATION

- 38788 REVIEW REPORTS, RECORDS, AND CORRESPONDENCE THAT REQUIRE OFFICIAL SIGNATURE
- 38871 ORGANIZE AND SUPERVISE THE ADMINISTRATIVE OFFICE OF MAJOR RELIGIOUS SUPPORT ACTIVITIES
- 38872 PREPARE AND PRESENT BRIEFINGS IN SUPPORT OF THE COMMAND RELIGIOUS PROGRAM
- 38873 MANAGE THE OPERATION OF RELIGIOUS FACILITIES

44 TRAINING

- 44009 INSTRUCT SUBORDINATE PERSONNEL IN RELIGIOUS EDUCATION METHODS
- 44010 INSTRUCT LAY LEADERS AND LAY EUCHARISTIC MINISTERS

52 FINANCIAL CONTROL

- 52026 SERVE AS CUSTODIAN OF CHAPEL FUNDS
- 52032 AUDIT CHAPEL FUNDS

54 LOGISTICS SUPPORT

- 54605 ANALYZE REQUIREMENTS FOR RELIGIOUS FACILITIES

SENIOR CHIEF RELIGIOUS PROGRAM SPECIALIST (RPCS)

35 ADMINISTRATION

- 35101 ESTABLISH AND IMPLEMENT A PROGRAM FOR INTERVIEWING, EVALUATING, AND ASSIGNING PERSONNEL
- 35476 PROVIDE INFORMATION AND ADVISE ON UTILIZATION, CAPABILITIES, RELIABILITY, AND OPERATIONS IN OWN AREA OF RESPONSIBILITY
- 35540 PREPARE DIRECTIVES

44 TRAINING

- 44376 ORGANIZE AND SCHEDULE TRAINING PROGRAMS AND EVALUATE EFFECTIVENESS

65 PERSONNEL SUPPORT

- 65020 PROVIDE INFORMATION CONCERNING THE CHAPLAIN CORPS PROFESSIONAL DEVELOPMENT SYSTEM
- 65021 COORDINATE THE PUBLIC WORSHIP, DEVOTIONAL AND RELIGIOUS EDUCATION MATERIALS PROGRAM

MASTER CHIEF RELIGIOUS PROGRAM SPECIALIST (RPCM)

35 ADMINISTRATION

- 35483 PLAN, ORGANIZE, IMPLEMENT, AND CONTROL ACTIVITIES IN COMPLIANCE WITH POLICY STATEMENTS, OPERATION ORDERS, AND DIRECTIVES
- 35491 FORECAST FUTURE REQUIREMENTS
- 35492 REVIEW PERSONNEL, EQUIPMENT, AND MATERIAL REQUIREMENTS
- 35493 ESTABLISH GOALS, OBJECTIVES AND PRIORITIES
- 35494 DETERMINE MOBILIZATION REQUIREMENTS
- 35495 EVALUATE RELIGIOUS PROGRAMS OF SUBORDINATE COMMANDS AND RECOMMEND IMPROVEMENTS

51 MAINTENANCE PLANNING AND QUALITY ASSURANCE

- 51012 REVIEW PLANS FOR RELIGIOUS FACILITIES CONSTRUCTION

52 FINANCIAL CONTROL

- 52298 DEVELOP OPERATING BUDGETS AND MONITOR EXPENDITURES

Figure II-1-12.—Occupational Standards for Chief, Senior Chief, and Master Chief Religious Program Specialist.

RP DUTY STATIONS

RPs serve in a number of challenging environments. They are stationed at shore commands throughout the world in such places as Japan, the Philippines, Guam, Hawaii, Alaska, Great Britain, Spain, Italy, and many others. Stations in the continental United States include, but are not limited to, Norfolk, VA; Charleston, SC; Jacksonville, Orlando, and Key West, FL; Great Lakes, IL; Memphis, TN; Biloxi and Gulfport, MS; Corpus Christi, TX; San Diego and San Francisco, CA; and, Bremerton, WA. By far, one of the most rewarding and challenging tours for the RP is serving a tour of duty aboard ship. The RP may be assigned to aircraft carriers, cruisers, submarine tenders; supply ships; ammunition ships; repair ships; and many other types. Also, the RP may deploy with Mobile Construction Battalions (SEABEES) throughout the world. Finally, the RP may serve with Marine Corps units both in the continental United States and at overseas locations.

COMMAND RELIGIOUS PROGRAM JARGON

Jargon is generally defined as language that is peculiar to a particular trade or profession. Chaplains and RPs should be cautious when using language that may not be understood by individuals not closely associated with the chaplain and CRP. For example, the term

“Command Religious Program” should be used whenever appropriate to emphasize the “Command” nature of the religious program. Also, the term “Chaplain’s Office” should be avoided when referring to an entire chapel complex; the correct term is “Office of the Chaplain.”

“Command Chaplain” should be used instead of “Senior Chaplain” when referring to the chaplain who has been designated by the commanding officer to direct the operation of the office of the chaplain. “Command Chaplain” is a functional title while “Senior Chaplain” refers to a chaplain’s rank in relation to other chaplains.

SUMMARY

This introductory chapter contained information on the historical aspects of the Chaplain Corps and the Religious Program Specialist rating. Also, the general duties of the RP were described in terms of occupational standards.

The remainder of this module consists of four chapters. These chapters will be devoted to describing supply functions, operating targets, and accounting for nonappropriated chapel funds. As stated earlier, Module I (*Personnel Support*) and Module III (*Administration*) are currently under development for third and second class petty officers and will cover the occupational standards which were not addressed in this module.

Chapter 2

SUPPLY FUNCTIONS

The primary mission of the Navy supply system is to support the material needs of the Navy. The system itself is composed of a group of activities which furnish most of the materials required to meet the supply needs of ships and ashore installations. To achieve its objective of meeting the supply needs of the Navy, the system is responsible for the procurement, distribution, inventory control, and stowing of materials.

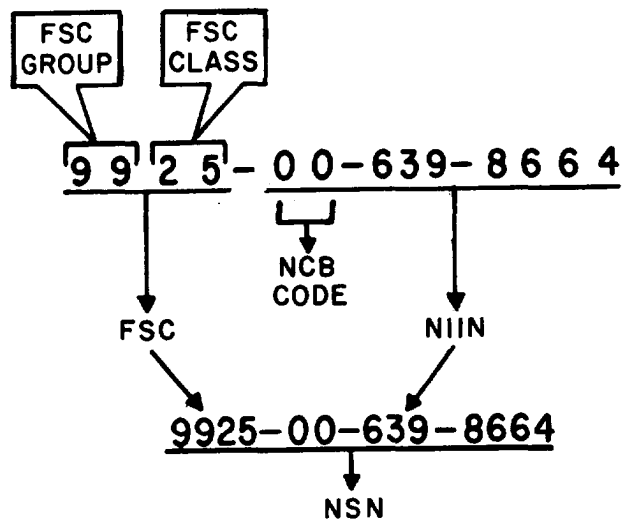
It is important for Religious Program Specialists (RPs) to become familiar with the Navy's supply system in order to enable them to meet the requirements of this system for obtaining the necessary support for the Command Religious Program (CRP).

Procurement of ecclesiastical material or supplies in support of the CRP is handled through normal Navy and Marine Corps supply channels. The RP will play an important role in the procurement of these materials. It is imperative that the RP knows what material is authorized, where it is obtained, the forms used in procurement, and the correct preparation of these forms.

NATIONAL STOCK NUMBER

The RP must become familiar with and understand certain terms in order to properly use the Navy's supply system. The National Stock Number (NSN) is one such term. An NSN is a 13-digit stock number assigned by the Defense Logistics Services Center (DLSC), Battle Creek, Michigan, to identify an item of material in the supply distribution system of the United States. It consists of a 4-digit Federal Supply Classification (FSC) number, and a

9-digit National Item Identification Number (NIIN). The FSC consists of a 2-digit FSC Group followed by a 2-digit FSC Class, and the NIIN consists of a 2-digit National Codification Bureau (NCB) Code number and 7 digits which, in conjunction with the NCB Code, uniquely identify each NSN item in the Federal Supply Distribution System. For example, the NSN, 9925-00-639-8664, for a "Candlelighter and Snuffer" is illustrated below.



FSC	9925-
FSC GROUP	99
FSC CLASS	25
NCB CODE	-00
NIIN	00-639-8664
NSN	9925-00-639-8664

In the next few sections, the FSC, FSC Group, FSC Class, NCB Code, NHN, and related NSN information will be explained in detail.

FEDERAL CATALOG SYSTEM

The Defense Logistics Agency (DLA), under the general direction of the Assistant Secretary of Defense (Installations and Logistics), administers the Federal Catalog System which encompasses the naming, describing, classifying, and numbering of all items carried under centralized inventory control by the Department of Defense (DOD) and the civil agencies of the Federal Government. Only one identification may be used for each item for all supply functions. The Federal Catalog System is also used by the North Atlantic Treaty Organization (NATO) countries.

Material Classification

The Federal Supply Classification (FSC) System has been designed to permit the classification of all items of supply used by the Federal Government. It provides a common language so that one service or agency can use available materials held in stock by another component. This common language serves as an economy measure for both DOD members and the civil agencies. Instead of the Army, Air Force, Navy, and civil agencies each purchasing and maintaining large stocks of material, all of these agencies make use of centralized stocks.

FSC GROUP.—The FSC System divides all materials into numbered groups consisting of 2 digits. These groups or categories are shown in figure II-2-1.

FSC CLASS.—Stock groups cover rather broad categories of material. Therefore, they are divided into classes to differentiate types of material within a stock group. These classes consist of a 2-digit number. Figure II-2-2 shows the class breakdown for FSC Group 99. Note that ecclesiastical equipment, furnishings, and supplies are listed under FSC number 9925.

National Codification Bureau Code

A National Codification Bureau (NCB) Code is a 2-digit code which is included as the fifth and sixth digits of a National Stock Number or NATO Stock Number. It identifies the country that assigned the stock number or it indicates that the stock number is used by two or more countries. A list of currently assigned NCB Codes is shown below.

<u>NCB CODE</u>	<u>COUNTRY</u>
00	United States
01	United States
11	NATO Standard Items
12	Germany
13	Belgium
14	France
15	Italy
17	Netherlands
18	South Africa
21	Canada
22	Denmark
23	Greece
24	Iceland
25	Norway
26	Portugal
27	Turkey
28	Luxembourg
29	Argentina
66	Australia
98	New Zealand
99	United Kingdom

FEDERAL SUPPLY CLASSIFICATION (FSC) GROUPS

10-Weapons	58-Communication, Detection, and Coherent Radiation Equipment
11-Nuclear Ordnance	59-Electrical and Electronic Equipment Components
12-Fire Control Equipment	60-Unassigned
13-Ammunition and Explosives	61-Electric Wire, and Power and Distribution Equipment
14-Guided Missiles	62-Lighting Fixtures and Lamps
15-Aircraft and Airframe Structural Components	63-Alarm and Signal Systems
16-Aircraft Components and Accessories	64-Unassigned
17-Aircraft Launching, Landing, and Ground Handling Equipment	65-Medical, Dental, and Veterinary Equipment and Supplies
18-Space Vehicles	66-Instruments and Laboratory Equipment
19-Ships, Small Craft, Pontoons, and Floating Docks	67-Photographic Equipment
20-Ship and Marine Equipment	68-Chemicals and Chemical Products
21-Unassigned	69-Training Aids and Devices
22-Railway Equipment	70-General Purpose Automatic Data Processing Equipment, Software, Supplies and Support Equipment
23-Ground Effect Vehicles, Motor Vehicles, Trailers, and Cycles	71-Furniture
24-Tractors	72-Household and Commercial Furnishings and Appliances
25-Vehicular Equipment Components	73-Food Preparation and Serving Equipment
26-Tires and Tubes	74-Office Machines and Visible Record Equipment
27-Unassigned	75-Office Supplies and Devices
28-Engines, Turbines, and Components	76-Books, Maps, and Other Publications
29-Engine Accessories	77-Musical Instruments, Phonographs, and Home-Type Radios
30-Mechanical Power Transmission Equipment	78-Recreational and Athletic Equipment
31-Bearings	79-Cleaning Equipment and Supplies
32-Woodworking Machinery and Equipment	80-Brushes, Paints, Sealers, and Adhesives
33-Deleted	81-Containers, Packaging, and Packing Supplies
34-Metalworking Machinery	82-Unassigned
35-Service and Trade Equipment	83-Textiles, Leather, Furs, Apparel and Shoe Findings, Tents and Flags
36-Special Industry Machinery	84-Clothing, Individual Equipment, and Insignia
37-Agricultural Machinery and Equipment	85-Toiletries
38-Construction, Mining, Excavating, and Highway Maintenance Equipment	86-Unassigned
39-Materials Handling Equipment	87-Agricultural Supplies
40-Rope, Cable, Chain, and Fittings	88-Live Animals
41-Refrigeration, Air Conditioning, and Air Circulating Equipment	89-Subsistence
42-Fire Fighting, Rescue, and Safety Equipment	90-Unassigned
43-Pumps and Compressors	91-Fuels, Lubricants, Oils, and Waxes
44-Furnace, Steam Plant, and Drying Equipment; and Nuclear Reactors	92-Unassigned
45-Plumbing, Heating, and Sanitation Equipment	93-Nonmetallic Fabricated Materials
46-Water Purification and Sewage Treatment Equipment	94-Nonmetallic Crude Materials
47-Pipe, Tubing, Hose, and Fittings	95-Metal Bars, Sheets, and Shapes
48-Valves	96-Ores, Minerals, and Their Primary Products
49-Maintenance and Repair Shop Equipment	97-Unassigned
50-Unassigned	98-Unassigned
51-Hand Tools	99-Miscellaneous
52-Measuring Tools	
53-Hardware and Abrasives	
54-Prefabricated Structures and Scaffolding	
55-Lumber, Millwork, Plywood, and Veneer	
56-Construction and Building Materials	
57-Unassigned	

NOTE: Ecclesiastical equipment, furnishings, and supplies come under FSC Group 99. This group is of primary concern to the RP.

Figure II-2-1.—Listing of Federal Supply Classification (FSC) Groups.

GROUP 99	
Miscellaneous	
9905	Signs, Advertising Displays, and Identification Plates Includes Electric Signs; Sign Boards; Display Stands; Mannequins and other display forms; Printed Signs; General Purpose Identification Tags and Blanks, Non-personal; Plates and Tags for specific applications.
9910	Jewelry Includes Jewelers' Findings; Precious Stones, Cut; Costume Jewelry; Natural Gems and Ornamental Stones, Cut. Excludes Watches; Clocks; Tableware; Scientific Instruments; Toilet Articles; Smokers' Articles.
9915	Collectors' Items Includes Stamps; Rare Books; Works of Art; Coins; Antiques.
9920	Smokers' Articles and Matches Includes Cigarette Lighters; Lighter Fluid; Pipe Reamers; Ash Trays; Tobacco Humidors; Packaged Cigarette Paper. Excludes Ash receivers and lighters specifically designed for installation in or on equipment.
9925	Ecclesiastical Equipment, Furnishings and Supplies Includes Vestments; Altars; Communion Sets; Ecclesiastical Candelabra; Chalice; Patens; Altar Cloths; Ecclesiastical Statuary; Sacramental Wine.
9930	Memorials; Cemeterial and Mortuary Equipment and Supplies Includes Grave Markers; Burial Vaults; Burial Urns; Caskets; Burial Boxes; Mortician's Supplies; Monuments; Casket Shipping Cases. Excludes Hearses; Mortuary Refrigerators.
9999	Miscellaneous Items Includes only those items which cannot conceivably be classified in any existing classes.

Figure II-2-2.—Breakdown of Federal Supply Classification (FSC) Group 99.

Most of the items used in the Command Religious Program will have either the NCB Code 00 or 01.

National Item Identification Number

As stated previously, the National Item Identification Number (NIIN) is a 9-digit number

which identifies each item in the Federal Supply Distribution System. The NIIN is especially important when ecclesiastical supplies are ordered. Figure II-2-3 shows the same item (CANDLE, VOTIVE) under three distinct NSNS. The FSC (9925) is the same, but the NIIN is quite different indicating that the items are unique with respect to each other. To place an order, the RP would need to know

NSN	ITEM DESCRIPTION
9925-00-2024416	CANDLE, VOTIVE: FIIG A23900: GENERAL CHARACTERISTICS ITEM DESCRIPTION 51 PCT BEESWAX: 15 HRS MIN BURNING TIME: PKG PER 36 BX: SPEC/STD CONTROLLING DATA, MANUFACTURERS CODE 81349, NON-DEFINITIVE GOVERNMENT SPEC/STD REFERENCE MILC40638, MANUFACTURERS CODE 81349, NON-DEFINITIVE GOVERNMENT SPEC/STD REFERENCE TYPE2CLASS1SIZE2
9925-00-202-4417	CANDLE, VOTIVE: FIIG A23900: GENERAL CHARACTERISTICS ITEM DESCRIPTION CONSISTS OF ENTIRELY OF WAX: 10 HRS MIN BURNING TIME: PACKAGE DATA: 36, UNIT QTY, BOX: SPEC/STD CONTROLLING DATA, MANUFACTURERS CODE 81349, NON-DEFINITIVE GOVERNMENT SPEC/STD REFERENCE MILC40638
9925-00-292-9857	CANDLE, VOTIVE: FIIG A23900: GENERAL CHARACTERISTICS ITEM DESCRIPTION CONSISTS OF ENTIRELY OF WAX, 7 DAY MIN BURNING TIME: FURNISHED IN GLASS CUP: PACKAGE DATA: 12, UNIT QTY, BOX: SPEC/STD CONTROLLING DATA, MANUFACTURERS CODE 81349, NON-DEFINITIVE GOVERNMENT SPEC/STD REFERENCE MILC40638

Figure II-2-3.—Votive Candle Under Three Distinct National Stock Numbers.

exactly what type of votive candle was needed.

Command Religious Program Material

Besides office supplies listed under FSC Group 75, the command chaplain and RP are primarily concerned with the FSC groups and specific classes shown in figure II-24. Most of the supplies that are used in support of the Command Religious Program are ordered under FSC 9925. Items under FSCS 7195, 7710, and 8345 are also used on a regular basis in the CRP. The personnel in the supply department should be consulted when an order is placed for any supplies. They maintain the most up-to-date publications and microfiche documents which provide current prices as well as other pertinent ordering information.

SUPPLY PUBLICATIONS AND MICROFICHE DOCUMENTS

In order to properly use the Navy's supply system, it is necessary for the RP to become familiar with certain supply publications and microfiche documents. Most of these publications and documents are maintained by the personnel in the supply department. However, the RP should have a basic understanding and knowledge of the publications pertinent to meeting the needs of the Command Religious Program. In the next few sections, a number of publications and documents will be explained briefly. Be sure to consult the personnel in the supply department for more detailed information when necessary.

Operating Procedures Manual for MILSTRIP/MILSTRAP (NAVSUP P-437)

Naval Supply Publication 437 (NAVSUP P-437) promulgates policy and procedures

<p>GROUP 71</p> <p>Furniture</p>
<p>7195 Miscellaneous Furniture and Fixtures Includes Stone, Clay, and Concrete Furniture; Auditorium and Theater Furniture; Library Furniture; Cashier Stands. <u>NOTE:</u> Chapel bulletin boards are ordered under this FSC.</p>
<p>GROUP 77</p> <p>Musical Instruments, Phonographs, and Home-Type Radios</p>
<p>7710 Musical Instruments <u>NOTE:</u> Organs are ordered under this FSC.</p>
<p>GROUP 83</p> <p>Textiles, Leather, Furs, Apparel and Shoe Findings, Tents, and Flags</p>
<p>8345 Flags and Pennants Includes Signaling Flags; Flagstuffs; Signal Shapes; Flagpoles; Flagstaff Trucks; Speed Cones; Flagstaff Belts; Semaphore Flags. <u>NOTE:</u> Church pennants are ordered under this FSC.</p>
<p>GROUP 99</p> <p>Miscellaneous</p>
<p>9925 Ecclesiastical Equipment, Furnishings and Supplies Includes Vestments; Altars; Communion Sets; Ecclesiastical Candelabra; Chalices; Patens; Altar Cloths; Ecclesiastical Statuary; Sacramental Wine. <u>NOTE:</u> The majority of the supplies in support of the Command Religious Program (CRP) are ordered under this FSC.</p>

Figure II-2.4.—Federal Supply Classification (FSC) Groups and Specific Classes of Primary Concern to the Religious Program Specialist.

related to the Military Standard Requisitioning and Issue Procedures (MILSTRIP) and the Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP). This publication serves as a comprehensive reference for those personnel involved in the preparation of MILSTRIP documents. Examples of MILSTRIP requisitioning related to the ordering of ecclesiastical supplies in support of the CRP will be provided later in this chapter. NAVSUP P-437 is not distributed to afloat units, This publication is maintained in the supply department.

MILSTRIP/MILSTRAP Desk Guide (NAVSUP P-409)

Since NAVSUP P-437 is such a comprehensive publication, the *MILSTRIP/MILSTRAP Desk Guide* (NAVSUP P-409) is published for usage by department and division personnel as a handy reference in the preparation of MILSTRIP and MILSTRAP documents. This small booklet contains formats and code definitions used on a daily basis. The RP should ensure that a copy is maintained in the office of the chaplain at all times.

Afloat Supply Procedures (NAVSUP P-485)

Naval Supply Publication 485 (NAVSUP P-485) establishes policies for the operation and management of afloat supply departments and activities operating under afloat procedures. Since NAVSUP P-437 is not distributed to afloat units, NAVSUP P-485 incorporates MILSTRIP/MILSTRAP requisitioning procedures for fleet usage as outlined in the basic MILSTRIP/MILSTRAP publication. NAVSUP P-485 is maintained in the ship's supply department.

Fleet Use of MILSTRIP (NAVSUPINST 4235.3)

Fleet Use of MILSTRIP (NAVSUPINST 4235.3) serves the same purpose as NAVSUP P-409. It is designed for usage by department

and division personnel of afloat units because of the bulkiness of NAVSUP P-485. In addition, it is designed to be used for the indoctrination and training of fleet personnel in MILSTRIP procedures. It is larger than the *MILSTRIP/MILSTRAP Desk Guide* and contains illustrations and explanations. The RP should ensure that a copy of this instruction is maintained in the office of the chaplain as a handy reference.

Defense Logistics Agency Cataloging Handbooks

The Defense Logistics Agency Cataloging Handbooks are microfiche documents which contain a complete listing of assigned FSC groups and classes. These numbered handbooks (H2-1, H2-2, and H2-3) are maintained in the supply department. The illustrations shown in figures II-2-2 and II-2-4 were extracted from these handbooks.

Navy Interest Identification List (IL)

The Navy Interest Identification List (IL) is a microfiche document which provides technical characteristics and other identifying data for all items contained in the Federal Supply Classification System. Figure II-2-3 shows a partial listing taken from the IL. Figure II-2-5 provides an explanation of the abbreviations and symbols used in the IL. This list is maintained in the supply department. If detailed information is needed on specific items, the RP should consult the personnel in the supply department.

General Services Administration (GSA) Catalog

The General Services Administration (GSA) is responsible for cataloging nonmilitary items in general use by both military and civil agencies of the United States. This administration publishes the GSA Supply Catalog which is a handy reference used in identifying numerous supply items. This catalog is designed to be used

ABBREVIATION	WORD OR PHRASE	ABBREVIATION	WORD OR PHRASE
A/A	ANY ACCEPTABLE	N/	NOT
ACCOM	ACCOMMODATION	NSN	NATIONAL STOCK
ALUM.	ALUMINUM		NUMBER
AMS	AERONAUTICAL	NAT	NATURAL
	MATERIAL	N/INCL	NOT INCLUDED
	SPECIFICATION	NO.	NUMBER
ASSY	ASSEMBLY	NOM	NOMINAL
AUTO.	AUTOMATIC	O/A	OVERALL
BX	BOX	ORD	ORDNANCE
CAT	CATALOG	OZ	OUNCE(S)
CCW	COUNTERCLOCKWISE	PC	PRINTED CIRCUIT
CHAR	CHARACTERISTICS	PCB	PRINTED CIRCUIT
CL	CLASS		BOARD
CM	CENTIMETER(S)	PKG	PACKAGE(D)
CN	CAN	P/N	PART NUMBER
C/O	CONSISTS OF	PROM	PLUS OR MINUS
CONTR	CONTRACT	PRESS.	PRESSURE
CROSS-SECT.	CROSS-SECTION	PSI	POUNDS PER SQUARE
CU	CUBIC		INCH
CW	CLOCKWISE	PT NO	PART NUMBER
DBL	DOUBLE	PWR	POWER
DEG	DEGREE(S)	QTY	QUANTITY
DEPT	DEPARTMENT	RD	ROUND
DIA	DIAMETER	RDG	REFERENCE DRAWING
DIM.	DIMENSIONS		GROUP
DOC.	DOCUMENT	REF	REFERENCE
DWG	DRAWING	RES	RESISTANT
EMER	EMERGENCY	REV	REVOLUTION
EQPT	EQUIPMENT	RPM	REVOLUTIONS PER
FEAT	FEATURES		MINUTE
FED.	FEDERAL	SER	SERIAL
FIIG	FEDERAL ITEM IDENTIFI-	SPEC	SPECIFICATION(S)
	CATION GUIDE	STD	STANDARD
FT	FEET	STK	STOCK
GND	GROUND, GROUNDING	SUP.	SUPPLY
GOVT	GOVERNMENT	SURF.	SURFACE
GPM	GALLONS PER MINUTE	THD	THREAD(S)(ED)
H	HEIGHT, HIGH	THK	THICKNESS)
HYD	HYDRAULIC	TREAT.	TREATED, TREATMENT
IAW	IN ACCORDANCE WITH	V	VOLT(S)
IDENT	IDENTIFICATION	VDC	VOLT DIRECT CURRENT
IN.	INCHES	VEH	VEHICLE
INCL	INCLUDES, INCLUDED,	W	WIDTH, WIDE
	INCLUDING, INCLUSIVE	W/	WITH
INSP	INSPECTION, INSPECTOR	W/O	WITHOUT
KVA	KILOVOLT AMPERE	YD	YARD
LG	LENGTH		
MATL	MATERIAL	NOTE:	The Religious Program Specialist should con-
MAX	MAXIMUM		sult the personnel in the supply department
MIL	MILITARY		whenever the Identification List (IL) is utilized
MIN	MINIMUM		to ensure that a proper interpretation is made
MM	MILLIMETER		when supplies are ordered. This is especially
MTG	MOUNTING		important when ecclesiastical supplies are
			ordered in support of the CRP.

Figure II-2-5.—Abbreviations and Symbols Used in the Identification List (IL) and Their Meanings.

primarily by the civil agencies, but is available to the RP if necessary. Because of the numerous and unrelated items in stock, the *GSA Supply Catalog* is published in five volumes which are listed below:

- GSA Supply Catalog Guide
- GSA Furniture Catalog
- GSA Industrial Products Catalog
- GSA Office Products Catalog
- GSA Tools Catalog

The *GSA Supply Catalog Guide* serves as a master reference for the four commodity-oriented volumes. These volumes are maintained in the supply department and are used when an item cannot be found in the previously mentioned IL or when additional information is required on a specific item. Also, the GSA Guide provides information on the regional offices and their individual areas of responsibility. Figures II-2-6 and II-2-7 show the regional offices, addresses, telephone numbers, and other pertinent information. Remember, this segment of the supply system is designed primarily for use by the civil agencies. The RP should use normal Navy supply channels if at all possible.

U.S. Navy Chaplains Program Support Guide (NAVPERS 15992)

This publication, although not considered to be a supply publication, is of primary interest to both the command chaplain and RP. NAVPERS 15992 is divided into two sections. The first section provides a directory of active duty chaplains, inactive duty chaplains, and Theological Student Program officers.

Section two is referred to as the program support section and serves as a ready reference for chaplains and RPs on budgeting and supply matters. Specifically, this section contains information on ordering supplies and materials needed by the Command Religious Program.

The remainder of the discussion on NAVPERS 15992 will be devoted to explaining section two of this publication. When it is necessary to order supplies having one of the FSCs shown in figure II-2-4, the RP should first consult section two of the latest edition of NAVPERS 15992 to see if the item is listed. Figure II-2-8 was extracted from this section. The information listed next to each item is important supply data which is required to fill out the MILSTRIP requisition form. Note the "Candlelighter and Snuffer" in figure II-2-8. This item will be used later in this chapter to explain MILSTRIP requisitioning. At that time, supply accounting data will be explained in more detail.

It is important for the RP to remember that NAVPERS 15992 is used as an easy reference rather than as an up-to-date supply policy publication. Prices of items, among other things, change periodically and the personnel in the supply department maintain the most current information including price lists. Therefore, the RP should consult with the supply personnel before filling out a MILSTRIP requisition form. Also, if an item is not listed in the Program Support Guide, the personnel in the supply department will be able to assist the RP in determining if the item is carried under a national stock number.

Civilian Ecclesiastical Supply Catalogs

These catalogs, which provide a comprehensive list of church goods, vestments, and articles of devotion, are published by private companies. Normally, items ordered from these companies cost more than the same items carried in the Federal Supply Classification System. If an item is needed, and cannot be procured using the FSC System, then these companies are sources of supply. The personnel in the supply department can explain how an order is placed with these companies when necessary.

MILSTRIP REQUISITIONING

The Military Standard Requisitioning and Issue Procedures (MILSTRIP) System was

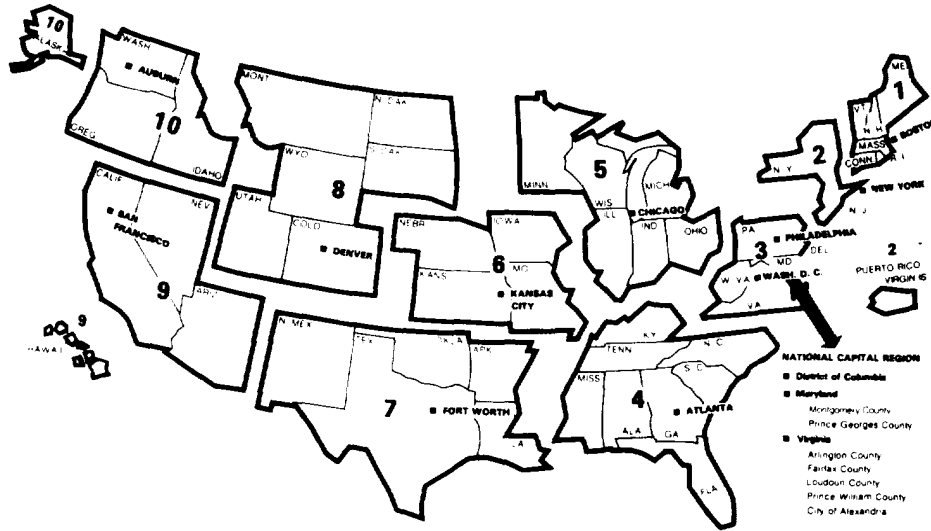
Regional Offices

General Services Administration

GSA has eleven regional offices serving defined geographic areas of the United States (see map). Listed are the addresses to which requisitions, followup inquiries, or cancellations in FEDSTRIP/MILSTRIP format should be sent. Emergency telephone numbers include those for normal working hours, domestic and export

orders, and off-duty hours including week-ends and holidays.

Unless Federal Supply Service officials direct otherwise, orders should be submitted to the GSA regional office supporting the geographical area in which the requisitioner is located.



NATIONAL CAPITAL REGION (WFSR)

Washington, D.C. 20407
7th and D Sts. SW
202-755-2040 (FTS 755-2040)
Emergency Orders
FTS 472-7664
COM 202-472-7664
Emergency Status
FTS 755-2040 (7:45 a.m. to 4:15 p.m.)
FTS 472-1111 (Off-duty)
COM 202-472-1111 (Off-duty)

Region 1 (1 FSR)

Boston, MA 02106
P.O. Box 2144
617-223-2791 (FTS 223-2791)
Emergency orders and status
FTS 223-2791 (8:20 a.m. to 4:50 p.m.)
FTS 223-0444 (Off-duty)
COM 617-223-0444 (Off-duty)

Region 2 (2 FSR)

New York, NY 10278
26 Federal Plaza
212-264-8210 (FTS 264-8210)
Status Inquiries
(212) 264-8200 (8:00 a.m. to 5:00 p.m.)
Emergency orders
FTS 264-8222 (8:00 a.m. to 5:00 p.m.)
COM 212-264-8222 (8:00 a.m. to 5:00 p.m.)
FTS 264-0025/0027 (Off-duty)

Region 3 (3 FSR)

Philadelphia, PA 19107
Federal Bldg and US Courthouse
9th and Market Sts

Routine orders and status
FTS 597-7849
COM 215-597-7849
Emergency orders and status
FTS 579-7849/7732 (8:00 a.m. to 4:30 p.m.)
FTS 597-4915 (Off-duty)
COM 215-579-7849/7732 (8:00 a.m. to 4:30 p.m.)
COM 215-597-4915 (Off-duty)

Region 4 (4 FSR)

Atlanta, GA 30303
75 Spring St. SW
404-221-3011 (FTS 242-3011)
Emergency orders and status (7:15 a.m. to 6:00 p.m.)
FTS 242-3011
COM 404-221-3011
Emergency orders and status (Off-duty)
FTS 242-5192
COM 404-221-5192

Region 5 (5 FSR)

Chicago, IL 60604
230 S. Dearborn St
312-353-0958
Emergency orders
FTS 353-0958/3979 (8:30 a.m. to 5:00 p.m.)
Emergency status
FTS 353-0958/3979 (8:30 a.m. to 5:00 p.m.)
Emergency orders and status (Off-duty)
FTS 353-0735
COM 312-353-0735

Region 6 (6 FSR)

Kansas City, MO 64131
1500 E. Barnvester Rd
816-926-7315 (FTS 926-7315)
Emergency orders and status (7:00 a.m. to 5:00 p.m.)
FTS 926-7315/7317
FTS 758-5086 (Off-duty)
COM 816-374-5086 (Off-duty)

Region 7 (7 FSR)

Fort Worth, TX 76102
819 Taylor St
817-334-2591 (FTS 334-2591)
Emergency orders and status
FTS 334-2051 (7:45 a.m. to 4:15 p.m.)
FTS 334-2888 (Off-duty)
COM 817-334-2888 (Off-duty)

Region 9 (9 FSR)

San Francisco, CA 94105
525 Market St
Emergency orders 415-556-3507 (FTS 556-3507)
FTS Transactions (7:00 a.m. to 4:30 p.m.)
Domestic 556-8415 Export 556-8415
Off-duty
FTS 556-1480/1488
COM 415-556-1480/1488

Region 8 (8 FSR)

Denver, CO 80225
Denver Federal Center, Bldg 41
303-234-4371/3985 (FTS 234-4371/3985)
Emergency orders and status
FTS 234-4371/3985 (7:00 a.m. to 5:00 p.m.)
FTS 234-4446 (Off-duty)
COM 303-234-4446 (Off-duty)

Region 10 (10 FSR)

Auburn, WA 98002
GSA Center
206-833-6500, Ext. 333/4 (FTS 396-5333/5334)
AUTOVON 881-1851
Emergency orders
COM 206-833-6500, Ext. 465 (7:30 a.m. to 4:00 p.m.)
FTS 396-5485 (7:30 a.m. to 4:00 p.m.)
COM 206-833-5386 (Off-duty)
Emergency status (7:30 a.m. to 4:00 p.m.)
COM 206-833-6500 Ext. 333/4
FTS 396-5333/5334

287.3

Figure II-2-6.—Regional Offices of (he General Services Administration (GSA).

Region	Areas of Responsibility
National Capital Region	District of Columbia, Prince Georges County, Montgomery County, Fairfax County, Loudoun County, Prince William County, Arlington County, Falls Church City & County, City of Alexandria
1	Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont.
2	New Jersey, New York, Puerto Rico, Virgin Islands.
3	Delaware, Maryland, Pennsylvania, Virginia, West Virginia (Except those areas in the National Capital Region)
4	Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee
5	Illinois, Indiana, Michigan, Minnesota, Ohio, Wisconsin.
6	Iowa, Kansas, Missouri, Nebraska.
7	Northern New Mexico, Western Oklahoma, Northwestern Texas. Arkansas, Louisiana, Eastern Oklahoma, Eastern Texas. Southern New Mexico, Southern Texas, Southwestern Texas.
8	Colorado, Montana, North Dakota, South Dakota, Utah, Wyoming.
9	Northern California, Northern Nevada, Philippines, Thailand, Taiwan, Singapore, Indonesia, New Zealand, Australia, Okinawa*, Japan*, Korea*. Arizona, Southern California, Southern Nevada. Hawaii, American Samoa.
10	Idaho, Oregon, Washington, Korea**, Japan**, Okinawa**. Alaska

Figure II-2-7.—Areas of Responsibility of the Regional Offices of the General Services Administration (GSA).

developed to provide a common language for requesting and supplying material within the Army, Navy, Air Force, Marine Corps, and the General Services Administration (GSA). NAVSUP P-437, NAVSUP P-409, NAVSUP P485, NAVSUPINST 4235.3 and the *GSA Catalog*, which were previously explained, establish guidelines and procedures for using the MILSTRIP System.

A vital and integral part of the MILSTRIP System is the Uniform Material Movement and Issue Priority System (UMMIPS). The illustration in figure II-2-9 shows that MILSTRIP and UMMIPS are used worldwide by all the Armed Forces of the United States. UMMIPS was established to ensure that material requests are processed in accordance with the military importance of the requesting activity and the urgency of that activity's needs. This system provides the method of assigning priorities for the issuing and movement of material. Most of the items that need to be acquired for use in the CRP are obtained on a routine basis. Therefore, the chaplain and RP need to plan program requirements well in advance to ensure that ecclesiastical supplies are available when needed.

The storekeeper in the supply department is extensively involved with the preparation and processing of MILSTRIP documents. A Religious Program Specialist need not become an expert in using this system. However, it is important for the RP to know how to properly prepare a requisition form. As figure II-2-10 illustrates, the RP should study and learn how to use MILSTRIP procedures and codes as they pertain to fulfilling the requirements of the Command Religious Program.

MILSTRIP requisitioning is based upon the use of a coded, single line item document for each supply transaction. The documents listed below are some of the forms that are used for MILSTRIP requisitioning.

- DD Form 1348—Department of Defense Single Line Item Requisition System Document (Manual).

NOMENCLATURE	NATIONAL STOCK NO.	SOURCE	ACQN	QUP	ISSUE	PRICE	SEC	COG
CANDLE BURNER (wax saver); chrome plated finish, for .938 in. dia candles	9925-00-275-7313	S9G	D	1	EA	3.77	U	9G
Candle, votive; 10-hour burning time, 36 per box	9925-00-202-4417	S9G	D	4	EA	3.07	U	9G
CANDLE, votive; 7-day burning time, furnished in glass cup, 12 per box	9925-00-292-9857	S9G	D	1	EA	57.17	U	9G
CANDLELIGHTER and SNUFFER: 3 feet long, brass	9925-00-639-8664	S9G	D	1	EA	22.04	U	9G
CANDLESTICK, altar; brass, chrome finish, 14.625 in. oah, .744 in. inside dia of candleholder	9925-00-264-3604	S9G	D	2	PR	46.26	U	9G
CANDLESTICK, altar; brass chrome finish, 28 in. oah, 1.25 in. inside dia of candleholder	9925-00-639-8017	S9G	D	2	PR	130.93	U	9G
CANDLESTICK, altar; brass lacquered finish, 13 in. oah, .843 in. inside dia of candleholder	9925-00-237-8405	S9G	V	2	PR	18.86	U	9G
CHAIR, folding; wood, leatherette covered, upholstered kneeler and seat, padded kneeler	9925-00-526-4244	S9G	D	1	EA	35.53	U	9G
CHAPLAINS KIT; Catholic, light weight, combat, olive green carrying case.	9925-00-926-5206	S9G	D	1	SE	411.68	U	9G

Figure II-2-8.—Extract from Section Two of the U.S. Navy Chaplains Program Support Guide (NAVPERS 15992).

MILSTRIP

and

UMMIPS

are

**MILITARY
STANDARD
SYSTEMS**

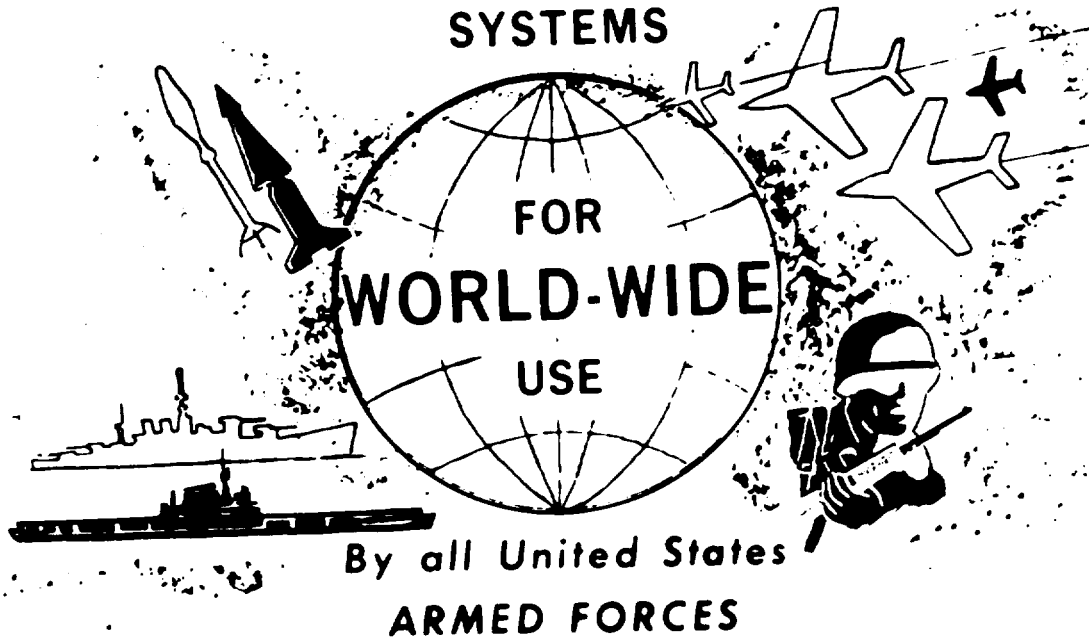


Figure II-2-9.—United States Armed Forces Use of the Military Standard System (MILSTRIP and UMMIPS).

SHIPPING CONTAINER TALLY → 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT										SHEET NO.	NO. OF SHEETS	5. REQUISITION DATE	6. REQUISITION NUMBER	
1. FROM:										7. DATE MATERIAL REQUIRED		8. PRIORITY		
2. TO:										9. AUTHORITY OR PURPOSE				
3. SHIP TO - MARK FOR										10. SIGNATURE		11. VOUCHER NUMBER AND DATE		
										12. DATE SHIPPED				
										13. MODE OF SHIPMENT		14. BILL OF LADING NUMBER		
										15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.				
4. APPROPRIATION AND SUBHEAD				OBJ. CL.	BUR. CONT. NO.	SUBAL. LOT	AUTHORIZATION ACT'G. ACTIVITY	FRAME TYPE	PROPERTY ACT'G. ACTIVITY	COUNTRY	COST CODE	AMOUNT		
ITEM NO. (a)	FEDERAL STOCK NUMBER DESCRIPTION AND CODING OF MATERIAL AND/OR SERVICES (b)						UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CONTAINER (f)	CON-TAINER DOCS (g)	UNIT PRICE (h)	TOTAL COST (i)	
16. TRANSPORTATION VIA MATS ON MSTs CHARGEABLE TO										17. SPECIAL HANDLING				
18. ISSUED BY		TOTAL CONTAINER	TYPE CONTAINER	DESCRIPTION			TOTAL WEIGHT	TOTAL COST	18. CONTAINERS RECEIVED EXCEPT AS NOTED		DATE	BY	SHEET TOTAL	
CHECKED BY									QUANTITIES RECEIVED EXCEPT AS NOTED		DATE	BY	GRAND TOTAL	
PACKED BY									POSTED		DATE	BY	20. RECEIVER'S VOUCHER NO.	
← TOTAL →														

DD FORM 1149 (9-PT) MAR 59
 REPLACES EDITION OF 1 MAY 59 WHICH MAY BE USED
 S/N 9102-LF-011-1801
 ORIGINAL

Figure II-2-11.—DD Form 1149 Requisition Procurement Document for Items Excluded from MILSTRIP.

and card columns "1" through "80" will be explained in the next few sections.

Data Block A (SEND TO)

Ecclesiastical items (FSC 9925) are obtained from the Defense General Supply Center located at Richmond, Virginia. The name, address, and unit identification code (UIC) of this center is inserted in the space provided.

Data Block B (REQUISITION IS FROM)

The name, address, and UIC of the requisitioner is inserted in the space provided. For this requisition, the Naval Education and Training Program Development Center (NAVED-TRAPRODEVCCEN) located at Pensacola, Florida, will be used.

DOC IDENT	ROUT IDENT	FSC	NIIN	AND	UNIT	QUANTITY	RESPONSIBLE	DATE
SEND TO		STOCK NUMBER		INVR		DOCUMENT NUMBER		
DEFENSE GENERAL SUPPLY CENTER		RICHMOND, VA 23297		UIC: 31090				

SERIAL	COMPLEMENTARY ADDRESS	FORM	WITHIN THIS PROJECT	PROD. TTY	ISS. DATE	STATE
REQUISITION IS FROM:						
NAVEDTRAPRODEVCCEN (CODE CH)		PENSACOLA, FL 32509		UIC: 68322		

DD FORM 1348 (6-PT) 1 MAR 74

REQUISITION SYSTEM DOCUMENT (MANUAL)

D O D SINGLE LINE ITEM

REQUISITION IS FROM:

REMARKS

UNIT PRICE

TOTAL PRICE

EDITION OF 1 AUG. 61 MAY BE USED UNTIL EXHAUSTED

DD FORM 1348 (6-PT) 1 MAR 74

REQUISITION SYSTEM DOCUMENT (MANUAL)

D O D SINGLE LINE ITEM

REQUISITION IS FROM:

REMARKS

UNIT PRICE

TOTAL PRICE

EDITION OF 1 AUG. 61 MAY BE USED UNTIL EXHAUSTED

Figure II-2-12.—Original and Green Copy of DD Form 1348.

Data Block C

This block is either left blank or the name of the item is inserted in the space provided. For this requisition, "Candlelighter and Snuffer" is typed in Data Block C.

DD FORM 1348 (6-PT) 1 MAR 74

CANDLELIGHTER AND SNUFFER

NSN/NATO number) and "A0A" (requisition for domestic shipment with NSN/NATO number). If a situation arises where a different code is needed, the personnel in the supply department will assist in determining the proper code. The code "A0A" is used for this requisition.



**Card Columns 4 - 6
(ROUTING IDENTIFIER)**

Every requisition must contain the routing identifier code of the supply source to whom the requisition is being sent. This code must coincide with the address of the activity shown in data block A. Routing identifier codes are listed in Appendix 10 of NAVSUP P-437. Listed below are the routing identifiers for naval supply centers (NSCs), naval supply depots (NSDs), industrial naval air stations (INASs), and defense supply centers (DSCs).

	<u>ROUTING IDENTIFIER</u>
NSC	Charleston NRZ
	Norfolk NNZ
	Oakland NOZ
	Pearl Harbor NPZ
	Puget Sound NUZ
NSD	San Diego NDZ
	Guam NXZ
	Subic Bay NVZ
INAS	Yokosuka NZZ
	Alameda PAZ
	Cherry Point PTZ
	Jacksonville PJZ
	Norfolk PNZ
North Island PDZ	
Pensacola PPZ	

}	Defense Construction Supply Center Columbus, OH 43215	S9C
	Defense General Supply Center Richmond, VA 23297	S9G
	Defense Industrial Supply Center Philadelphia, PA 19111	S9I
	DSC	
	Defense Personnel Support Center Philadelphia, PA 19101	S9T
	Defense Personnel Support Center Philadelphia, PA 19101	S9M
	Defense Personnel Support Center Philadelphia, PA 19101	S9S

The personnel in the supply department maintain a comprehensive list of other supply sources and will provide the RP with the correct routing identifier for any item upon request. The proper routing identifier for this requisition is "S9G" since the Defense General Supply Center, Richmond, Virginia, is the source of supply for ecclesiastical material.



**Card Column 7
(MEDIA AND STATUS CODE)**

The media and status code is a one-character numeric or alphabetic code used to indicate the status that is required or requested by the requisitioner concerning each requisition. This code also designates which activity is to receive the status and the communications media (mail or message) that will be used to transmit the status. Media and status codes are listed in Appendix 6 of NAVSUP P-437. For this

requisition, the letter "C" is used which indicates that the requisitioner will receive notification by mail concerning the availability of the item being ordered. This notification enables the requisitioner to make other arrangements for purchasing the item if it is not available from this source. A "Ø" is inserted if no status is desired by the requisitioner.



**Card Columns 8 - 22
(STOCK NUMBER)**

The National Stock Number (NSN) for a "Candlelighter and Snuffer" is inserted in the spaces provided. The FSC (9925) is placed in card columns 8 through 11; and, the NIIN (006398664) is inserted in card columns 12 through 20. Card columns 21 and 22 are left blank. Appendix 15 of NAVSUP P-437 provides guidance on acceptable entries for this section of DD Form 1348.

FSC		STOCK NUMBER										NIIN		ABOIN	
8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
9	9	2	5	Ø	Ø	6	3	9	8	6	6	4			

**Card Columns 23 - 24
(UNIT OF ISSUE)**

The two-letter unit of issue abbreviation is inserted in this section. Appendix 23 of NAVSUP P-437 provides a listing of approved abbreviations. Shown below is a partial listing of abbreviations which may be used.

<u>ITEM</u>	<u>ABBREVIATION</u>
Bag	BG
Book	BK
Bottle	BT
Box	BX
Can	CN

Dozen	DZ
Each	EA
Gallon	GL
Kit	KT
Package	PG
Pair	PR
Set	SE

"Each" is the unit of issue for a "Candlelighter and Snuffer." Therefore, "EA" is inserted in card columns 23 and 24.

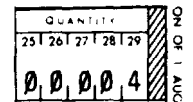


**Card Columns 25 - 29
(QUANTITY)**

The number (amount) of the item required is entered in the quantity section. When the requested quantity does not require 5 significant digits, zeroes are entered in the blank spaces preceding the significant digits. Listed below are several examples of quantities and the corresponding correct DD Form 1348 entries.

<u>QUANTITY</u>	<u>DD FORM 1348 ENTRY</u>
4	ØØØØ4
14	ØØØ14
114	ØØ114

For this requisition, four "Candlelighters and Snuffers" are being requested. Therefore, the correct entry is "ØØØØ4."



**Card Column 30
(SERVICE)**

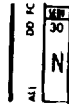
Service designator codes are designed to identify the service or component of the service of the ordering activity and are contained in Appendix 11 of NAVSUP P-437. Listed below

are the three most commonly used codes in the Navy.

CODE NAVY COMPONENT

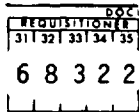
- N All activities other than fleet operating units of CINCPACFLT and CINCLANTFLT.
- R Fleet operating units of CINCPACFLT.
- V Fleet operating units of CINCLANTFLT.

The correct entry for this requisition is "N" since NAVEDTRAPRODEVEN Pensacola, Florida, is not an operating unit of either CINCPACFLT or CINCLANTFLT.



**Card Columns 31-35
(REQUISITIONER)**

The unit identification code (UIC) of the requisitioner is inserted in columns 31 through 35. The UIC for NAVEDTRAPRODEVEN Pensacola, Florida, is "68322."



**Card Columns 36-39
(DATE)**

The 4 digits representing the Julian date on which the requisition is actually transmitted to the Defense General Supply Center, Richmond, Virginia, is inserted in these columns. Card

column 36 is used for indicating the calendar year (0 for 1980, 1 for 1981, etc.) and columns 37 through 39 indicate the numeric consecutive day of the calendar year. For example, this requisition was transmitted on August 12, 1980. Since 1980 was a leap year, the Julian date for this day is 225 as indicated in the two illustrations shown below.

JULIAN DATE CALENDAR

FOR LEAP YEARS ONLY

Day	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Day
1	001	032	061	092	122	153	183	214	245	275	306	336	1
2	002	033	062	093	123	154	184	215	246	276	307	337	2
3	003	034	063	094	124	155	185	216	247	277	308	338	3
4	004	035	064	095	125	156	186	217	248	278	309	339	4
5	005	036	065	096	126	157	187	218	249	279	310	340	5
6	006	037	066	097	127	158	188	219	250	280	311	341	6
7	007	038	067	098	128	159	189	220	251	281	312	342	7
8	008	039	068	099	129	160	190	221	252	282	313	343	8
9	009	040	069	100	130	161	191	222	253	283	314	344	9
10	010	041	070	101	131	162	192	223	254	284	315	345	10
11	011	042	071	102	132	163	193	224	255	285	316	346	11
12	012	043	072	103	133	164	194	225	256	286	317	347	12
13	013	044	073	104	134	165	195	226	257	287	318	348	13
14	014	045	074	105	135	166	196	227	258	288	319	349	14
15	015	046	075	106	136	167	197	228	259	289	320	350	15
16	016	047	076	107	137	168	198	229	260	290	321	351	16
17	017	048	077	108	138	169	199	230	261	291	322	352	17
18	018	049	078	109	139	170	200	231	262	292	323	353	18
19	019	050	079	110	140	171	201	232	263	293	324	354	19
20	020	051	080	111	141	172	202	233	264	294	325	355	20
21	021	052	081	112	142	173	203	234	265	295	326	356	21
22	022	053	082	113	143	174	204	235	266	296	327	357	22
23	023	054	083	114	144	175	205	236	267	297	328	358	23
24	024	055	084	115	145	176	206	237	268	298	329	359	24
25	025	056	085	116	146	177	207	238	269	299	330	360	25
26	026	057	086	117	147	178	208	239	270	300	331	361	26
27	027	058	087	118	148	179	209	240	271	301	332	362	27
28	028	059	088	119	149	180	210	241	272	302	333	363	28
29	029	060	089	120	150	181	211	242	273	303	334	364	29
30	030		090	121	151	182	212	243	274	304	335	365	30
31	031		091		152		213	244		305		366	31

NAVSANDA FORM 1176-1 (1-65) (USE IN 1968, 1972, 1976, etc.)

TUESDAY

AUG. 12 1980

JULY 1980						
S	M	T	W	T	F	S
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST 1980						
S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER 1980						
S	M	T	W	T	F	S
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

225th Day

141 Days Left

Note in the Julian Date Calendar shown below that the 225th day is August 13. This occurred because this calendar is used for counting the days in nonleap years (1981, 1982, 1983, 1985, 1986, 1987, etc.). It is important that the RP use the right calendar when Julian dates are utilized.

JULIAN DATE CALENDAR

(PERPETUAL)

Day	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Day
1	001	032	060	091	121	152	182	213	244	274	305	335	1
2	002	033	061	092	122	153	183	214	245	275	306	336	2
3	003	034	062	093	123	154	184	215	246	276	307	337	3
4	004	035	063	094	124	155	185	216	247	277	308	338	4
5	005	036	064	095	125	156	186	217	248	278	309	339	5
6	006	037	065	096	126	157	187	218	249	279	310	340	6
7	007	038	066	097	127	158	188	219	250	280	311	341	7
8	008	039	067	098	128	159	189	220	251	281	312	342	8
9	009	040	068	099	129	160	190	221	252	282	313	343	9
10	010	041	069	100	130	161	191	222	253	283	314	344	10
11	011	042	070	101	131	162	192	223	254	284	315	345	11
12	012	043	071	102	132	163	193	224	255	285	316	346	12
13	013	044	072	103	133	164	194	225	256	286	317	347	13
14	014	045	073	104	134	165	195	226	257	287	318	348	14
15	015	046	074	105	135	166	196	227	258	288	319	349	15
16	016	047	075	106	136	167	197	228	259	289	320	350	16
17	017	048	076	107	137	168	198	229	260	290	321	351	17
18	018	049	077	108	138	169	199	230	261	291	322	352	18
19	019	050	078	109	139	170	200	231	262	292	323	353	19
20	020	051	079	110	140	171	201	232	263	293	324	354	20
21	021	052	080	111	141	172	202	233	264	294	325	355	21
22	022	053	081	112	142	173	203	234	265	295	326	356	22
23	023	054	082	113	143	174	204	235	266	296	327	357	23
24	024	055	083	114	144	175	205	236	267	297	328	358	24
25	025	056	084	115	145	176	206	237	268	298	329	359	25
26	026	057	085	116	146	177	207	238	269	299	330	360	26
27	027	058	086	117	147	178	208	239	270	300	331	361	27
28	028	059	087	118	148	179	209	240	271	301	332	362	28
29	029		088	119	149	180	210	241	272	302	333	363	29
30	030		089	120	150	181	211	242	273	303	334	364	30
31	031		090		151		212	243		304		365	31

NAVSANDA FORM 1176 (11-65)

FOR LEAP YEAR USE REVERSE SIDE

determining the proper serial number for each requisition. Serial numbers cannot be duplicated on the same day. The Naval Education and Training Program Development Center (NAVEDTRAPRODEVCCEN) has assigned the serial number block "0200 through 0299" to the Command Religious Program for fiscal year 1980. This is the 23rd requisition of the year processed by the office of the chaplain; therefore, "0223" is the proper entry for card columns 40 through 43.

SERIAL			
40	41	42	43
0	2	2	3

NOTE: Card columns 30 through 43 (SERVICE, REQUISITIONER, DATE, and SERIAL) make up the document number of a requisition. The document number for this requisition is shown below. Appendix 24 of NAVSUP P-437 provides guidance on proper entries for document numbers.

DOCUMENT NUMBER

N6832202250223

REQUISITIONER	DOCUMENT NUMBER				DATE	SERIAL
	30	31	32	33		
N	6	8	3	2	2	2
	2	2	0	2	2	5
					0	2
					2	2
					3	3

Since this requisition is being transmitted in a leap year, the correct entry for card columns 36 through 39 for August 12, 1980, is "0225".

DATE			
36	37	38	39
0	2	2	5

Card columns 40-43 (SERIAL)

Serial numbers are assigned at the discretion of the originating command. The personnel in the supply department will assist the RP in

Card Column 44 (DEMAND)

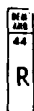
Stock points (NSCs, NSDs, INASs, and DSCs) are financed on the basis of an annual budget. The inventory manager at each of these stock points must rely primarily upon the demand coding assigned by the customer during the previous year to project which items must be replenished for the next year. Therefore, demand coding is the MOST IMPORTANT element of a DD Form 1348 to the customer and to the supply system which is tasked with the continual support of all customers. Demand codes are listed in Appendix 13 of NAVSUP P-437.

The RP is primarily concerned with the following codes.

CODE EXPLANATION

- R RECURRING DEMAND. A request made periodically or anticipated to be repetitive.
- N NONRECURRING DEMAND. A request made for a requirement known to be of a one-time occurrence.

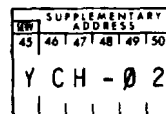
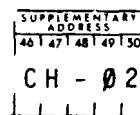
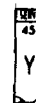
The RP should discuss the recurring or nonrecurring nature of an item with the command chaplain to ensure that the most correct demand code is assigned to each DD Form 1348. For this requisition, the demand code "R" is inserted in card column 44.



**Card Columns 45 - 50
(SUPPLEMENTARY ADDRESS)**

The supplementary address field may be used to denote that another activity is to receive the material, status, or billing. When this section is used for any of these purposes, the appropriate service code (N, R, or V, for example) is inserted in card column 45 and the UIC of the other activity is inserted in card columns 46 through 50. Appendix 5 of NAVSUP P-437 provides specific guidance on supplementary address entries.

When material is shipped and billed to the requisitioner, card columns 45 through 50 may be used for local command information such as identifying a work center or department. The letter "Y" is placed in card column 45 (SERVICE) and local information is placed in card columns 46 through 50. Identifying information for NAVEDTRAPRODEVCEEN Pensacola, Florida, is used for this requisition. "CH" denotes the office of the chaplain and "02" specifies the first 2 digits of the serial block assigned to this office for fiscal year 1980.



Card Column 51 (SIGNAL CODE)

The signal code entry serves a dual purpose in that it identifies the activity receiving the material and the activity receiving the bill. Appendix 12 of NAVSUP P-437 provides a comprehensive listing of signal codes and their meanings. The following signal codes indicate that material is to be shipped to the requisitioner (card columns 30 through 35) and billed as follows:

CODE BILL TO

- A Card Columns 30-35
- B Card Columns 45-50
- C Card Column 52
- D No Bill Required

The next set of codes listed below signify that material is to be shipped to the supplementary addressee (card columns 45 through 50) and billed as follows:

CODE BILL TO

- J Card Columns 30-35
- K Card Columns 45-50
- L Card Column 52
- M No Bill Required

Signal code "A" is the correct entry for this requisition since NAVEDTRAPRODEVGEN is going to receive and also pay for the requested item.

52
53
A

**Card Columns 52 - 53
(FUND CODE)**

The fund code is a two-character code which identifies the Five Year Defense Program (FYDP), the expense element, and the allotment to which requisitioned material or services will be billed. This information, in conjunction with the requisitioner's service code and activity address, provides the complete accounting data necessary for detailed financial processing of applicable charges. This field is left blank for free issues which are identified by signal code "D" or "M" in card column 51.

A complete listing of fleet fund codes is contained in NAVSO P-3013 (*Financial Management of Resources - Operating Forces*), Appendix II. Chapter 5 of NAVSUP P-437 contains a list of all fund codes assigned by the Office of the Navy Comptroller. The RP should obtain the correct fund code from the personnel in the supply department. The fund code "2S" will be used for this requisition.

FUND	
52	53
2	S

**Card Columns 54 - 56
(DISTRIBUTION CODE)**

This dual purpose code is left blank unless otherwise directed by local supply department

personnel. The distribution code for this requisition will be left blank.

DISTRIBUTION		
54	55	56

**Card Columns 57 - 59
(PROJECT CODE)**

The project code is a three-character entry used to identify the purpose or nature of the requirement for the item which is being requisitioned. Appendix 8 of NAVSUP P-437 provides a detailed list of project codes. The RP should obtain the correct project code from local supply department personnel. "YY9" will be used for this requisition.

PROJECT		
57	58	59
Y	Y	9

**Card Columns 60 - 61
(PRIORITY)**

The determination of the 2-digit priority code is based on the assignment of a Force/Activity Designator (F/AD) and an Urgency of Need Designator (UND). Complete details on priority indicators are contained in Chapter 7 of OPNAVINST 4614.1. Listed below are the five F/ADs and three UNDs.

FORCE/ACTIVITY DESIGNATORS (F/AD)

- I - In combat
- II - Positioned for combat
- III - Positioned to deploy/combat
- IV - Other active and selected reserve forces
- V - All other

Card Columns 67 - 80

This section is left blank.

67	68	69	70	71	72	73	74	75	76	77	78	79	80
REQ. NO.		FSC		STOCK NUMBER				UNIT		QUANTITY			

Data Blocks L - V (REMARKS)

These blocks are left blank when requisitions are submitted to the General Services Administration and Defense Supply Centers. Since this requisition is being submitted to the Defense Supply Center at Richmond, this section must be left blank. The personnel in the supply department will advise the RP when it is necessary to insert information in this section.

REMARKS													
L	M	N	O	SI MAY BE USED UNTIL EXHAUSTED									
P	Q	R	S										
T	U												
REQ. NO.		FSC		STOCK NUMBER				UNIT		QUANTITY			

PREPARATION OF SERVMART REQUISITION (DD FORM 1348)

SERVMARTs maintain stocks of high usage consumables, repair parts, and equipage items under a system which enables fleet and shore units to procure these items without the delay encountered when requesting items through routine requisitioning methods. This convenient source of supply permits the use of a single money value (MVO) requisition to procure several stock items on one DD Form 1348.

For example, if the RP needs to replenish certain office supplies (paper, pencils, pens,

tablets, erasers, ink, glue, etc.), the total value (MVO) of the supplies needed is determined and a single DD Form 1348 is prepared as shown in figure II-2-15. The following sections will be devoted to explaining the important differences between a SERVMART requisition and the requisition of an ecclesiastical item on the DD Form 1348.

Data Block A (SEND TO)

NAVEDTRAPRODEVEN Pensacola, Florida, utilizes the servmart located at NAS Pensacola. Therefore, the address and UIC of this supply source is placed in Data Block A.

REQ. NO.	FSC	STOCK NUMBER	UNIT	QUANTITY	REMARKS	DOC. NO.
SEND TO						DOCUMENT NUM.
NAS SUPPLY DEPARTMENT						
PENSACOLA, FL 32508						UIC: 68566

Data Block C

For this requisition, consumable supplies is typed in Data Block C.

CONSUMABLE SUPPLIES	
---------------------	--

Card Columns 4 - 6 (ROUTING IDENTIFIER)

As explained earlier in this chapter, every requisition must contain the routing identifier code of the supply source to whom the requisition is being sent. In this case, the requisition is normally "hand carried" to the supply source (SERVMART). Nevertheless, the routing identifier code of NAS Pensacola must be inserted in the columns provided. The correct routing identifier for this requisition is "PPZ."

ROUTING IDENTIFIER		
4	5	6
P	P	Z

**Data Blocks L - V
(REMARKS)**

A total cost limitation and the signature of the person receiving the material must be entered in the "REMARKS" section for SERVMART requisitions. RP2 A. L. Ship prepared this requisition and estimated that the total cost of the supplies would be approximately \$25.

The image shows a portion of a DD Form 1348 (MILSTRIP). The 'REMARKS' section is filled with the text 'TOTAL COST LIMITATION: \$25.00' and 'RECEIVED BY: RP2 A. L. SHIP' with a handwritten signature 'A. L. Ship'. The form is divided into a grid of data blocks labeled L through V. A vertical label on the right side of the grid reads 'MATERIAL BE USED UNTIL EXHAUSTED'. At the bottom of the form, there is a header for 'ITEM NUMBER' and a row of numbers from 1 to 28.

Figure II-2-16 shows some of the important "Do's of MILSTRIP requisitioning." Regardless of whether an ecclesiastical item is being ordered or a SERVMART "run" is being made, the RP should ensure that the DD Form 1348 is properly filled out. Remember, the storekeeper in the supply department will provide assistance upon request. It is imperative that the RP utilize this source of information when ecclesiastical items are being procured.

INVENTORY FUNCTIONS

The term "inventory" is defined as either the quantity of stock on hand for which stock records are maintained; or, the function whereby material on hand is physically inspected and counted, and stock records are reconciled accordingly. The RP plays a vital part in accounting for supplies and material once they have been procured. However, advisory assistance for inventorying the material in the custody of the office of the chaplain should always be, obtained from the personnel in the supply department.

The next few sections will be devoted to defining certain inventory terms; and, to

explaining some of the requirements and procedures for conducting an inventory of supplies and material.

EQUIPAGE

Equipage is a term applied to items that are not consumed in use, and are usually of greater value and have a longer life than supplies. There are two types of equipage: controlled equipage and other equipage.

Controlled Equipage

Controlled equipage consists of items which require increased management control due to high cost, vulnerability to pilferage, or importance to the command's mission. Tape recorders, calculating machines, and typewriters, either manual or electric, are a few examples of controlled equipage. The personnel in the supply department maintain a master list, by department, of all controlled equipage for each command. The RP should keep accurate records to ensure that the controlled equipage maintained in the office of the chaplain matches the master list maintained in the supply department. This can be accomplished through the maintenance of an index card file system or by other similar methods. Figure II-2-17 illustrates an example of the index card method of accounting for controlled equipage. The RP should check all the items of controlled equipage in the index card file for the Command Religious Program with the master list maintained in the supply department to ensure that these two lists reflect the same information.

Other Equipage

Other equipage consists of items which are not controlled and are procured in the same manner as other operating space items (consumable supplies). Requests for other equipage items are submitted directly to the supply activity as in the case of the "Candlelighter and Snuffer" which was ordered from the Defense General Supply Center, Richmond, Virginia.

THE DO'S OF MILSTRIP REQUISITIONING

BECOME FAMILIAR WITH MILSTRIP FORMS, FORMATS, AND CODES

USE A BALLPOINT PEN OR TYPEWRITER TO PREPARE MILSTRIP DOCUMENTS

ENSURE LEGIBILITY OF ALL COPIES OF MILSTRIP DOCUMENTS

ASSIGN DOCUMENT NUMBERS TO REFLECT DATES ON WHICH REQUISITIONS ARE ACTUALLY SUBMITTED (TRANSMITTED) TO THE SUPPLY SOURCE

ADHERE TO THE UNIFORM PRIORITY SYSTEM WHEN ASSIGNING PRIORITY DESIGNATORS

ENSURE THAT THE ROUTING IDENTIFIER CODE COINCIDES WITH THE ADDRESS IN DATA BLOCK A

CONSULT THE COMMAND CHAPLAIN BEFORE ASSIGNING A DEMAND CODE FOR ECCLESIASTICAL ITEMS

OBTAIN ASSISTANCE FROM THE STOREKEEPER IN THE SUPPLY DEPARTMENT WHENEVER NECESSARY

DON'T FORGET



1. ASSIGN THE RIGHT CODES
2. PUT THEM IN THE RIGHT SPACES
3. MAKE THE RIGHT INTERPRETATIONS...

Figure II-2-16.—Reminders for Proper Usage of MILSTRIP Requisitioning.

NETPDC Pensacola, FL 32509

Controlled Equipage Card

Organization:	Command Religious Program (CH)
Item:	IBM Selectric II Electric Typewriter
Serial Number:	2225850
Minor Property Number (USN):	68322/000444
Received:	12 December 1979
By:	RPC M. R. Smithers

NETPDC Pensacola, FL 32509

Controlled Equipage Card

Organization:	Command Religious Program (CH)
Item:	Accurate Brothers Calculating Machine
Serial Number:	825358
Minor Property Number (USN):	68322/000447
Received:	18 January 1980
By:	RPC M. R. Smithers

Figure II-2-17.—Index Card Method of Accounting for Controlled Equipage.

CONDUCTING THE INVENTORY

Inventory schedules are prepared for a full year by the supply officer prior to the commencement of each fiscal year. The command chaplain and RP should know well in advance when an inventory of supplies and equipage will

be conducted in their spaces. Prior to the scheduled date of the inventory, the RP should check to see that all of the controlled equipage in the office of the chaplain is accounted for prior to the actual inventory. Also, consumable supplies should be neatly arranged to expedite the counting of items.

The key to an efficient inventory is to be prepared in advance. This advanced planning enables the command chaplain and RP, working with the personnel in the supply department, to ensure that the office of the chaplain meets the Navy's established inventory requirements.

SUMMARY

This chapter contained information on the Navy's supply system and specific procedures and guidelines on how this system is used. Many

important supply terms were introduced which RPs should know in order to perform their tasks in support of the Command Religious Program (CRP). Numerous supply publications were explained as well as MILSTRIP requisitioning procedures on a DD Form 1348. Finally, inventory guidelines were covered to show the importance of this highly important function in the supply system.

The next chapter will be devoted to explaining where the Navy gets its money and the part that the CRP plays in obtaining its share of the command's budget.

CHAPTER 3

OPERATING TARGETS

Supply functions and inventory procedures were covered in the preceding chapter. This chapter will be devoted to explaining how the Navy gets its money, the system used to account for it, and the part that the Command Religious Program (CRP) plays in utilizing its portion of the command's budget.

Each year the Navy must have billions of dollars to carry out its mission and this money comes from the taxpayers of the United States as determined by Congress. Therefore, the Navy must keep detailed accounts to show the receipt and expenditure of public funds; the amount of Government money, materials, and property on hand; and, the cost of all operations. These accounts are broken down by projects, programs, and various other functional categories. All of these categories are a part of financial management and are necessary to ensure that Government property and money are used economically in the public interest.

The Religious Program Specialist (RP) needs to become familiar with various budgeting and accounting procedures in order to assist the command chaplain in utilizing that portion of the budget which is allocated to the CRP.

APPROPRIATIONS

An appropriation is an authorization by an Act of Congress to incur obligations for a specified time and purpose, and to make payments out of the Treasury of the United States. It is in this manner that the Navy receives money to pay for ships and the cost of their operation and maintenance; the cost of training

and paying the personnel who operate them; and, the money to operate the shore establishment needed to support the fleet.

As previously stated, the Navy must keep detailed accounts to show the receipt and expenditure of public funds. This is accomplished by observing a yearly accounting cycle. The accounting period for the Navy is the fiscal year which differs from the calendar year in that it begins on 1 October and ends the following 30 September. Thus, fiscal year 1980 began on 1 October 1979 and ended on 30 September 1980.

TYPES OF APPROPRIATIONS

Three types of appropriations may be used in the Navy depending on the purpose for which they are issued. Most appropriations are for 1 year and are used to finance the normal operating costs of the Navy. Other types may be granted without a time limitation or for a specific period of time of more than 1 year's duration. RPs will normally work with appropriations which are for 1 year only. The next few sections will be devoted to explaining the three types of appropriations.

Annual Appropriation

An annual appropriation, which is of primary concern to the RP, generally covers the current operating and maintenance expenses of the Navy. This appropriation becomes available at the beginning of the fiscal year stated in the appropriation act. Once the act is passed, funds may be either directly expended or obligated throughout the fiscal year.

After the end of the fiscal year, each command must return any unobligated funds to the United States Treasury through proper Navy channels. Prudent management by the command chaplain and RP of the CRP allocation will ensure that the various programs conducted throughout the year have sufficient money to operate. Also, continuity from one fiscal year to the next will be maintained if careful planning and close adherence to the budget is observed.

Continuing Appropriation

A continuing appropriation is available for incurring obligations until the purpose for which the appropriation was made is accomplished. This type of appropriation is often referred to as a "no-year" appropriation. Construction projects such as the building of a new chapel complex would probably be financed by this type of appropriation.

Continuing appropriations become available at the beginning of the fiscal year following the passage of the appropriation act or may become available immediately when specified in the act. Each command must return any unobligated funds to the United States Treasury through proper Navy channels once the purpose of the continuing appropriation has been accomplished.

Multiple-Year Appropriation

A multiple-year appropriation is generally made for purposes which require a long lead time in planning and execution. Procurement of aircraft/missiles and shipbuilding/conversion are examples which require multiple-year appropriations. This type of appropriation becomes available for obligation and expenditure at the beginning of the fiscal year designated in the appropriation act unless otherwise stated in the act. A multiple-year appropriation is available for incurring obligations only during the fiscal years specified in the act.

Each command must return any unobligated funds to the United States Treasury through proper Navy channels at the end of the last fiscal year included in the multiple-year appropriation or when the appropriation expires for obligation purposes.

STATUS OF APPROPRIATIONS

Appropriations are referred to as current, expired, or lapsed. The personnel in the supply department will provide the RP with assistance in determining the status of any appropriation. A brief description of the three status terms is shown in figure II-3-1.

FUNDS

Funds are sums of money or other resources which are established for a specific purpose. Two types of funds are used extensively throughout the Navy and RPs need to understand how and why they are used. The two types of funds, revolving and trust, will be explained in the next few sections.

CURRENT APPROPRIATION

An appropriation which is available for incurring obligations and making disbursements during the current fiscal year.

EXPIRED APPROPRIATION

An appropriation which is no longer available for incurring obligations, but which remains available for disbursements to liquidate existing obligations.

LAPSED APPROPRIATION

The undisbursed balance of an appropriation which by law is no longer available for disbursement.

Figure II-3-1.—Terms Associated with the Status of Appropriations.

REVOLVING FUNDS

A revolving fund is established to provide working capital for the Navy. Money is paid for the procurement of materials and services; and, is reimbursed when these materials and services are received or sold to local Navy commands. There are various types of revolving funds. A brief description of several types will be provided in the following sections.

Navy Stock Fund (NSF)

It is not practical for each activity in the Navy to purchase all of its operating requirements directly from commercial suppliers. The Navy Stock Fund (NSF) exists for this reason. It provides the necessary capital to finance the

purchase and maintenance of stocks of common supply items which are required for the support and operation of the entire Navy. Basic capital (money) for the NSF is made available by Congress in much the same manner as appropriations. The total value of the NSF is reviewed annually by Congress and is adjusted accordingly to meet current operating requirements.

The RP needs to be familiar with certain charges and credits which are applied to the NSF. Although record keeping of the charges and credits for each command is the primary responsibility of the storekeeper in the supply department, a basic understanding of NSF financial responsibilities will enhance the RP's understanding of the Navy supply system. Figure II-3-2 shows a list of the most common

NAVY STOCK FUND	
NSF CHARGES	NSF CREDITS
<p>Expenditures for the purchase or manufacture of stores, supplies, equipment, and services.</p> <p>Appropriation adjustments lodged against the fund for sale of materials from another account.</p> <p>Losses by accounting, price adjustment, appraisal, inventory, sale, survey, which are not properly charged to an appropriation.</p> <p>Donations of surplus material for public health and educational purposes including research.</p> <p>Authorized charges for repair of material.</p> <p>Issues of clothing items for health and comfort when not charged to another appropriation.</p> <p>Payment of claims approved by the General Accounting Office (GAO).</p>	<p>Issues charged to an appropriation or fund.</p> <p>Cash sales (including sales to other Government departments).</p> <p>Sales to other accounts.</p> <p>Collections from carriers for material either lost or damaged in transit.</p> <p>Gains by accounting, price adjustment, appraisal, inventory, sale, and survey which are not properly credited to an appropriation.</p> <p>Reimbursement from the Defense Logistics Agency (DLA) for the pro rata share of proceeds from the sale of surplus, scrap, and salvage material which has been expended.</p>

Figure II-3-2.—Most Common Charges and Credits of the Navy Stock Fund (NSF).

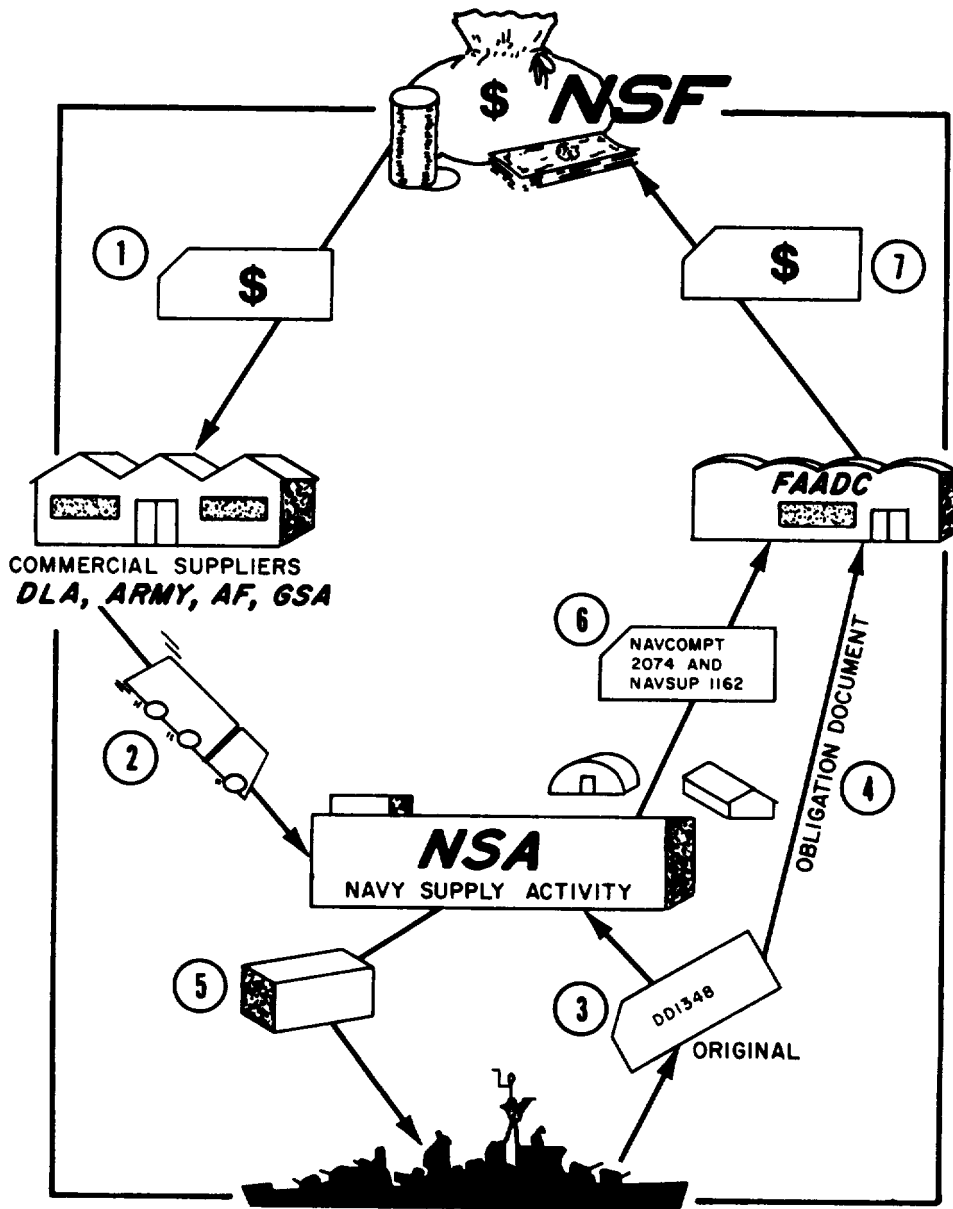


Figure II-3-3.—Navy Stock Fund (NSF) in Operation.

123.109

items which are "charged" or "credited" to the NSF.

NAVY STOCK FUND USE.—The NSF fulfills its role as a revolving fund by purchasing designated supplies from commercial sources, the Defense Logistics Agency (DLA), the General Services Administration (GSA), and the Departments of the Army and Air Force. These

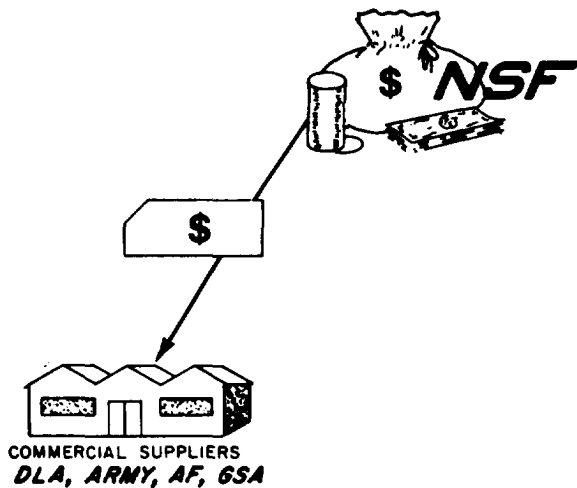
supplies may be charged against a specific appropriation or sold for cash. The NSF is reimbursed for supplies when they are issued or sold. While these supplies are being held (waiting to be sold), they are maintained in the Navy Stock Account (NSA).

NAVY STOCK ACCOUNT.—The Navy Stock Account is an inventory account and is an

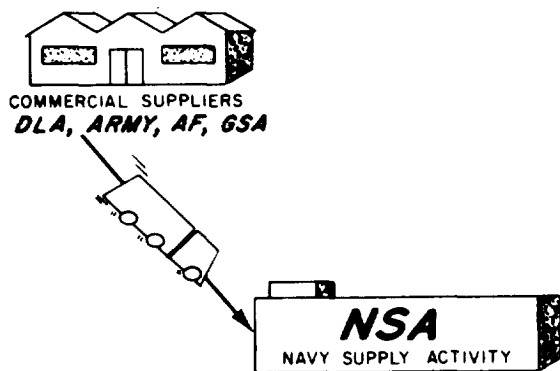
integral part of the NSF. It serves as the "holding account" for NSF-procured supplies until they are sold. Thus, the total value of the NSF actually consists of money on hand plus the value of the supplies maintained in the NSA.

NAVY STOCK FUND OPERATION.— Figure II-3-3 shows the basic operation of the NSF. A brief description of the numbered steps in this figure is shown below.

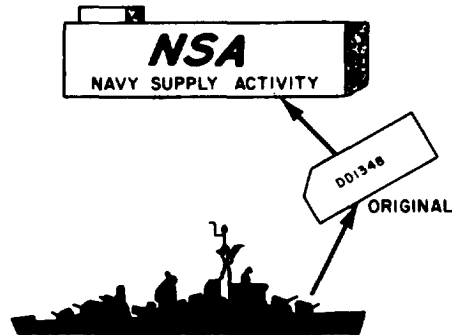
1. Material is purchased by the NSF from commercial suppliers, the Defense Logistics Agency (DLA), the Departments of the Army and Air Force, and the General Services Administration (GSA).



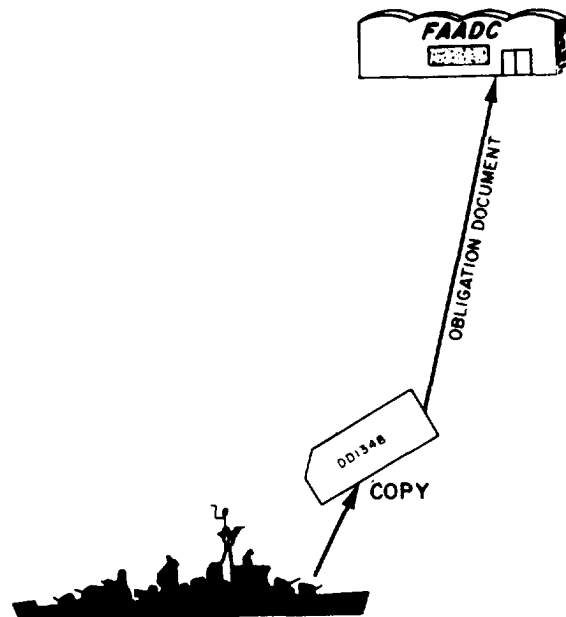
2. The suppliers in step 1 deliver material to designated naval supply activities where it is held in the inventory account (Navy Stock Account) until requested-by a Navy customer.



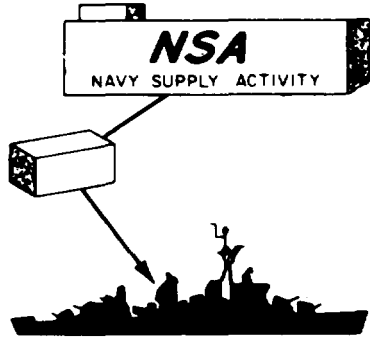
3. An organization in the Navy (a ship in this explanation) needs to replace material which has been used in its operations. A requisition DD Form 1348) is submitted to the appropriate supply activity requesting the material.



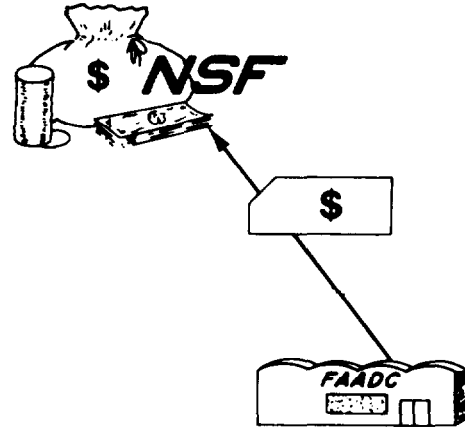
The ship in step 3 forwards a copy of the requisition document to the appropriate Fleet Accounting and Disbursing Center (FAADC) for use in performing the ship's official operating target (OPTAR) accounting. The FAADC reduces the ship's budget by the amount of the DD Form 1348. Operating targets will be explained later in this chapter.



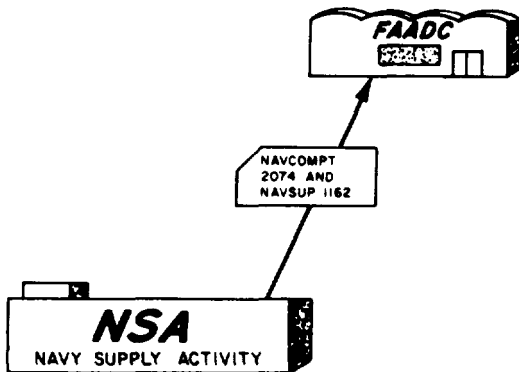
5. The material is issued to the ship by the appropriated supply activity.



7. The NSF is credited the amount of the requisition, thus completing the cycle.



6. The supply activity submits a "Report of Fund Authorization" (NAVCOMPT Form 2074) with a supporting "Financial Detail Card" (NAVSUP Form 1162) to the appropriate FAADC authorizing the FAADC to charge the ship's OPTAR the amount of the material which was requested. This provides the FAADC with a cross-check mechanism to compare the amount on the ship's DD Form 1348 with the amount on the NSA'S NAVCOMPT Form 2074 and NAVSUP 1162.

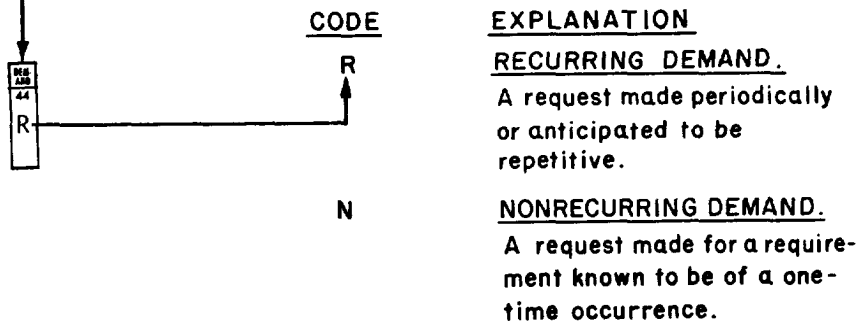


Religious Program Specialists should realize that they play an important role in the proper utilization of the Navy Stock Fund (NSF). The requisition forms which were filled out and explained in Chapter 2 are a vital part of the NSF. The information which is inserted in the data blocks and card columns provides the NSF with pertinent information which aids it in keeping material readily available. Figure II-3-4 shows the DD Form 1348 which was prepared for the four "Candlelighters and Snuffers" in the previous chapter. All of the information on this form is important; however, the most critical information to both the customer and the NSF is contained in card column 44 (DEMAND). This section informs inventory managers at the various stock points which items must be replenished for the next year. As stated previously, the two codes which the RP will use the most often are "R" and "N." Figure II-34 explains how and under what circumstances these codes are used.

Navy Industrial Fund (NIF)

The Navy Industrial Fund (NIP) is a revolving fund which is used to finance the cost of

DOC IDENT	ROUTING SLIP	FSC	STOCK NUMBER	NITN	ADD	UNIT	QUANTITY	REQUISITION DATE	SERIAL	SUPPLEMENTARY ADDRESS	FUND	DISTRIBUTION	PROJECT	REQ. DATE	ADV. STAT.
SEND TO: DEFENSE GENERAL SUPPLY CENTER RICHMOND, VA 23297 UIC: 31090										REQUISITION IS FROM: NAVEDTRAPRODEVEN (CODE CH) PENSACOLA, FL 32509 UIC: 68322					
CANDLELIGHTER AND SNUFFER	EDITING DATA	DOC IDENT	ROUTING IDENTIFIER	M.A.S.	FSC	STOCK NUMBER	UNIT OF ISSUE	QUANTITY							
	1 2 3 4 5 6 44	1 2 3 4 5 6 7	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	23 24	25 26 27 28 29										
		A, Ø, A, S, 9, G, C	9, 9, 2, 5, Ø, Ø, 6, 3, 9, 8, 6, 6, 4	E, A	Ø, Ø, Ø, Ø, 4										
REQ. REQUISITIONER	DATE	SERIAL	SUPPLEMENTARY ADDRESS	REMARKS											
N 6 8 3 2 2 Ø 2 2 5 Ø 2 2 3				RYCH - Ø 2 A											
FUND	DISTRIBUTION	PROJECT	PRIORITY	REQ. DATE	STATUS DATA										
52 53	54 55 56	57 58 59	60 61	62 63 64	65 66										
2 S		YY 9 1 5													
ADVISE	R - TO	H - TO	I - TO	J - TO	K - TO	L - TO	M - TO	N - TO	O - TO	P - TO	Q - TO	R - TO	S - TO	T - TO	U - TO
65 66	67 68	69 70	71 72	73 74	75 76	77 78	79 80								



43.24(RP)

Figure II-34.—DD Form 1348 Requisition for Candlelighter and Snuffer with Emphasis on Card Column 44 (DEMAND).

maintaining and operating industrial commercial-type activities such as naval shipyards. Basically, the NIF serves the same purpose as the Navy Stock Fund which was explained earlier in this chapter. The major charges that are credited to this fund are: civilian labor, material purchases, travel of personnel, transportation of material, cost of utilities, and equipment/property rental. The RP will not be directly involved with this type of fund but should be aware that it exists.

Naval Working Fund (NWF)

The Naval Working Fund (NWF) provides a single permanent revolving fund for financing all work which is not chargeable to some current

naval appropriation. Advance funds are deposited to the NWF for work or services that are to be furnished by the Navy. For example, the pay and allowances for sailors from an allied government which are embarked aboard U.S. Navy ships for training are deposited by their government in the NWF. The sailors are then paid their salaries out of this fund. The RP will probably not be involved in using this fund.

Navy Management Fund (NMF)

This fund is used for the economical and efficient completion of Navy operations which are financed by two or more appropriations when the costs of these operations cannot be

credited immediately to the specific appropriations. Paying for the shipment of household goods is an example of a charge which would be financed by the NMF. The RP should know that this fund exists even though the CRP will not be directly involved with using this fund.

TRUST FUNDS

Trust funds are used in accordance with the guidelines specified by an Act of Congress; or, under the terms of a special agreement with private contributors. Public contributions which are received for the purpose of maintaining the USS *Arizona* Memorial at Pearl Harbor, Hawaii, shown in figure II-3-5, is an example of a trust fund.

Another very important trust fund with which the RP should be familiar is the fund that receives its money from the sale of merchandise

in the ship's store. This fund helps provide recreation and entertainment for enlisted personnel from the profits which are accumulated through sales of merchandise. Therefore, the RP should purchase items in support of the CRP from the ship's store whenever possible. NOTE: Later in this chapter and in Chapters 4 and 5, nonappropriated funds and a petty cash account will be explained. The requirements for purchasing materials from other than regular supply sources will be explained when nonappropriated funds and the petty cash account are covered.

NONAPPROPRIATED FUND

This type of fund will be explained more fully in Chapters 4 and 5. However, a brief explanation here will show the difference between appropriated and nonappropriated funds. A

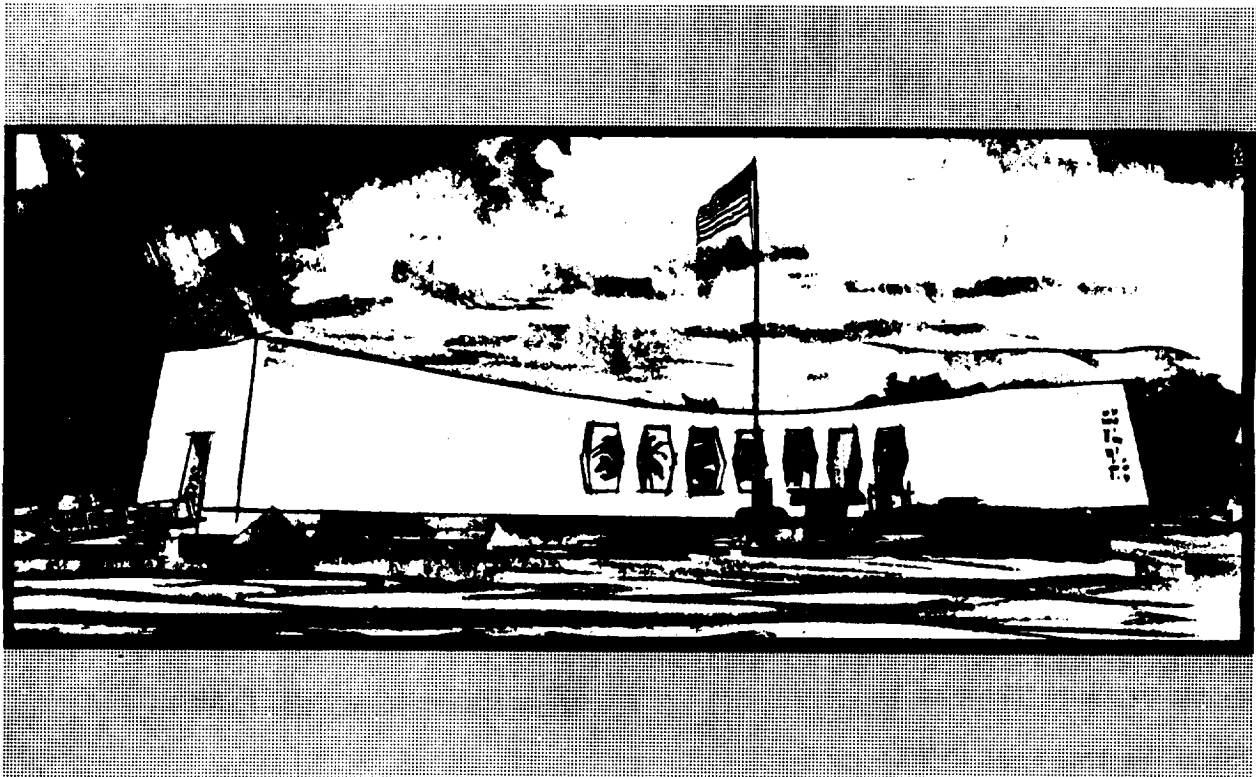


Figure II-3-5.—USS ARIZONA Memorial Located at Pearl Harbor, Hawaii.

287.1

nonappropriated fund differs from an appropriated fund in that it comes from sources other than congressional appropriation. The Command Religious Program chapel fund is usually the only type of nonappropriated fund with which a chaplain and the RP are associated. Chapel funds are established by authority of the commanding officer and are to be used for projects of a religious and humanitarian nature. Normally all expenditures will reflect the desires of the donors. However, it should be noted that the commanding officer reserves the right to approve or disapprove any expenditure from these funds.

SOURCES OF REVENUE

Voluntary offerings and contributions received at religious services constitute the major source of revenue for CRP chapel funds. Other sources of revenue are:

1. Designated contributions from individuals or organizations for the support of religious programs, projects, or charitable causes.
2. Proceeds from the authorized sale of CRP chapel fund property.
3. Grants from the Chief of Chaplains fund or other nonappropriated funds.

DISBURSEMENTS

Disbursements of CRP chapel funds will be made for purposes consistent with the desires of the commanding officer and the intentions of the contributing group as mentioned previously. Organizations such as Protestant and Roman Catholic advisory councils usually represent their particular groups in determining the expenditure of funds. Appropriate expenditures include, but are not limited to, the following:

1. Donations to missions and religious outreach projects.
2. Donations to charitable and relief projects.
3. Expenses incurred in connection with social service and community service enterprises sponsored by the CRP.

4. Expenses incurred in connection with fellowship activities such as dinners and outings.

Logistical support for the Command Religious Program is provided through the use of appropriated funds. CRP chapel funds WILL NOT be used for paying salaries of support personnel, the purchase of literature and material, printing costs, administrative expenses, or any other expense for which an appropriated fund exists. Supplementary items and services required for the CRP and not available from official sources may be purchased through the use of command chapel funds. However, the following expenditures or obligations are specifically prohibited:

1. Loans to individuals.
2. Purchases of motor vehicles.
3. Purchases of stocks, bonds, or other such investments.
4. Oblations or commitments in excess of current cash assets of the fund.

The accounting procedures for a nonappropriated CRP chapel fund will be explained in Chapters 4 and 5.

OPERATING TARGET (OPTAR)

The term "Operating Target" (OPTAR) is defined as an estimate of the amount of money which will be required by a ship, staff, squadron, shore installation, or other unit, to perform its assigned mission. An OPTAR has to do specifically with the purchase of supplies and equipment and is available for spending during a single fiscal year. As stated previously, a fiscal year starts on 1 October and ends the following 30 September. Therefore, the OPTAR for a specific year expires when that year ends on 30 September. This means that new orders for material may not be placed using the OPTAR for the expired fiscal year. The command chaplain and RP should check periodically throughout the fiscal year with the personnel in the supply department to determine how much money is available for use by the Command Religious Program.

Commanding officers are responsible for the proper and effective utilization of OPTAR funds. The supply officer is responsible for maintaining OPTAR records and submitting status and transaction reports to the commanding officer. In discharging this responsibility, the supply officer relies on the storekeeper who performs the task as the OPTAR recordkeeper. This designated individual maintains the Requisition/OPTAR Log (NAVCOMPT Form 2155) shown in figure II-3-6. It is very important that all departments aboard ship or at a shore installation maintain a close liaison with both the supply officer and OPTAR recordkeeper to ensure that accurate records are kept. The command chaplain must assume responsibility for the proper utilization of the OPTAR funds which are allocated to the office of the chaplain.

The RP will be expected to oversee the expenditures within the office of the chaplain or, at least, will be assigned accounting responsibilities for the CRP OPTAR. Through careful planning and strict adherence to locally established OPTAR procedures, the RP will be able to contribute significantly to the overall mission of the ship or command. The RP should seek advice from the personnel in the supply department whenever needed.

EMPLOYMENT OF CIVILIAN CLERGY

Many of the concepts involved with how the Navy obtains and spends money were explained in the preceding sections of this chapter. It is important to remember that OPTAR funds have to do specifically with the purchase of supplies and equipment; and, that all other funds and appropriations are used for other designated functions. The next area that will be discussed has to do with obtaining the services of auxiliary chaplains, contract chaplains, and clergy for occasional ministries to assist in the Command Religious Program. Procedures and guidelines for the employment of these clergypersons are outlined in SECNAVINST 1730.3.

The RP should be familiar with the terminology associated with the hiring of civilian

clergy who assist in the CRP. Listed below are three definitions which RPs should know concerning the employment of civilian clergy-persons.

1. Service contract—one which calls directly for a person's (contractor's) time and effort rather than for an end product.

2. Personal services contract—the procuring of services by contract in such a manner that the person (contractor) is in effect an employee of the Government.

3. Nonpersonal services contract—the procuring of services of a person (contractor) by agencies of the Department of Defense in which the person (contractor) is not considered to be an employee of the Government.

AUXILIARY CHAPLAINS

Commanding officers may obtain the services of civilian clergy to serve as auxiliary chaplains in meeting the religious needs of personnel when military chaplains are not available; or, when there is a specific need for additional professional personnel to supplement the already existing professional staff. These clergy-persons will be hired on a "personal services" basis.

Guidelines for Appointment

The RP must be aware of the guidelines surrounding the appointment of auxiliary chaplains. Some of the specific guidelines are listed below.

1. Auxiliary chaplains will be given appointments for conducting regular services on a fee basis.

2. Auxiliary chaplains will be employed only in those situations where adequate coverage by commissioned Navy chaplains is not available.

3. Auxiliary chaplains will be responsible to the commanding officer of the ship or installation which they serve; and, their supervision will be exercised through the local activity's command chaplain.

Personal Qualifications Statement

Read instructions before completing form

Form Approved:
O.M.B. No. 50-R0387

1 Kind of position (job) you are filing for (or title and number of announcement)		DO NOT WRITE IN THIS BLOCK FOR USE OF EXAMINING OFFICE ONLY																																																						
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C. Anyplace in the United States?	D. Only in (specify locality):	C. 6 to 10 nights per month	D. 11 or more nights per month																																																					
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A. 20 or fewer hours per week?		B. 21 to 31 hours per week?																																																						
C. 32 to 39 hours per week?																																																								
20. Veteran Preference. Answer all parts. If a part does not apply to you, answer "NO".																																																								
A. Have you ever served on active duty in the United States military service? (Exclude tours of active duty for training in Reserves or National Guard)																																																								
B. Have you ever been discharged from the armed services under other than honorable conditions? (You may omit any such discharge changed to honorable or general by a Discharge Review Board or similar authority.)																																																								
C. Do you claim 5 point preference based on active duty in the armed forces?																																																								
D. Do you claim 10 point preference?																																																								
Type of Preference: <input type="checkbox"/> Compensable Disability <input type="checkbox"/> Non-compensable Disability <input type="checkbox"/> Purple Heart Recipient <input type="checkbox"/> Spouse <input type="checkbox"/> Widow(er) <input type="checkbox"/> Mother																																																								
E. List dates, branch, and serial number of all active service (enter "N/A" if not applicable).																																																								
From	To	Branch of Service	Serial or Service Number																																																					

THE FEDERAL GOVERNMENT IS AN EQUAL OPPORTUNITY EMPLOYER

171-106

Standard Form 171 (rev. 12-77)
U.S. Civil Service Commission

Figure II-3-7.—Personal Qualifications Statement (Standard Form 171), Page 1

4. The duties of auxiliary chaplains will be of a purely religious nature such as conducting services and providing private ministrations which are necessary for the welfare of personnel.

5. The wearing of uniforms by auxiliary chaplains, including Reserve chaplains acting in the capacity of auxiliary chaplains, is not authorized.

6. Reserve chaplains serving under the authority outlined in SECNAVINST 1730.3 for auxiliary chaplains WILL NOT be entitled to earned drill points or other Reserve compensation for these services.

Qualifications for Appointment

An auxiliary chaplain must be a fully ordained clergyman; and, must have an ecclesiastical endorsement from an agency that is recognized by the Armed Forces Chaplains Board as an endorsing agency. Obtaining this endorsement is the responsibility of the clergyman who is seeking appointment. Endorsements will be sent directly from the endorsing agency to the Chief of Chaplains.

Appointment Process

The appointment process involves a number of steps. A list of the most important steps is shown below.

1. Appointments of auxiliary chaplains will be made by the commanding officer with the approval of the Chief of Chaplains.

2. Nominations for appointment will be made by the commanding officer on the recommendation of the command chaplain. The nomination will include the name and faith (denomination) of the applicant and the place and length of appointment. This nomination will be submitted on the four-page Application for Federal Employment, Standard Form 171 (Personal Qualifications Statement), shown in figures II-3-7 (page 1), II-3-8 (page 2), II-3-9 (page 3), and II-3-10 (page 4). Federal civilian personnel office advisors are available at most commands to assist in the preparation of this form.

3. Standard Form 171 will be sent to the Chief of Chaplains accompanied by a letter indicating that the applicant has requested an ecclesiastical endorsement.

4. Appointment of auxiliary chaplains will be made for a term not to exceed 3 years. Reappointments for additional terms will require the same procedure as initial appointments. This means that a Standard Form 171 must be submitted along with the certification of ecclesiastical endorsement.

5. Auxiliary chaplains are hired through the use of a "personal services contract" and are charged against authorized civilian ceilings.

Privileges of Appointees

Auxiliary chaplains ARE NOT authorized travel pay, subsistence pay, commissary and exchange privileges, or other similar privileges which are granted to members of the military. However, they may be given temporary duty travel orders when it is deemed appropriate by the commanding officer.

Payment of Appointees

Auxiliary chaplains will be paid from appropriated fund resources of each local command. The fee for auxiliary chaplains cannot exceed the following limits.

1. \$75 for a Sunday or Sabbath service, or a service conducted on a major religious holy day; plus, \$25 for each additional service held on these days not to exceed a maximum of \$125 per day.

2. \$35 for each weekday service not covered in the provisions listed in paragraph 1, not to exceed an average of two weekday services per week for the period of the appointment.

3. \$35 for emergency ministrations where the services of a military chaplain are not available.

4. Fees for local national auxiliary chaplains in foreign countries must conform to the local economy and be established by the respective area commander.

21 Experience Begin with current or most recent work or volunteer experience and work back. Account for periods of unemployment exceeding three months and your residence address at that time on the last line of the experience blocks in order of occurrence.						
May inquiry be made of your present employer regarding your character, qualifications, and record of employment? (A "NO" will not affect your consideration for employment opportunities except for Administrative Law Judge positions)						
					YES <input type="checkbox"/>	NO <input type="checkbox"/>
A	Name and address of employer's organization (include ZIP Code, if known)		Dates employed (give month and year)		Average number of hours per week	
			From	To		
	Salary or earnings		Place of employment			
Beginning \$ per		City				
Ending \$ per		State				
Exact title of your position		Name of immediate supervisor	Area Code	Telephone Number	Number and kind of employees you supervised	
Kind of business or organization (manufacturing, accounting, social services, etc.)		If Federal service, civilian or military: series, grade or rank, and date of last promotion			Your reason for wanting to leave	
Description of work (Describe your specific duties, responsibilities and accomplishments in this job.):						
For agency use (skill codes, etc.)						
B	Name and address of employer's organization (include ZIP Code, if known)		Dates employed (give month and year)		Average number of hours per week	
			From	To		
	Salary or earnings		Place of employment			
Beginning \$ per		City				
Ending \$ per		State				
Exact title of your position		Name of immediate supervisor	Area Code	Telephone Number	Number and kind of employees you supervised	
Kind of business or organization (manufacturing, accounting, social services, etc.)		If Federal service, civilian or military: series, grade or rank, and date of last promotion			Your reason for leaving	
Description of work (Describe your specific duties, responsibilities and accomplishments in this job.):						
For agency use (skill codes, etc.)						
C	Name and address of employer's organization (include ZIP Code, if known)		Dates employed (give month and year)		Average number of hours per week	
			From	To		
	Salary or earnings		Place of employment			
Beginning \$ per		City				
Ending \$ per		State				
Exact title of your position		Name of immediate supervisor	Area Code	Telephone Number	Number and kind of employees you supervised	
Kind of business or organization (manufacturing, accounting, social services, etc.)		If Federal service, civilian or military: series, grade or rank, and date of last promotion			Your reason for leaving	
Description of work (Describe your specific duties, responsibilities and accomplishments in this job.):						
For agency use (skill codes, etc.)						

Figure II-3-8.—Personal Qualifications Statement (Standard Form 171). Page 2

Attach Supplemental Sheets or Forms Here

22. A. Special qualifications and skills (<i>skills with machines, patents or inventions; your most important publications (do not submit copies unless requested); your public speaking and publications experience, membership in professional or scientific societies; etc.</i>)											
B. Kind of license or certificate (<i>pilot, registered nurse, lawyer, radio operator, CPA, etc.</i>)				C. Latest license or certificate Year State or other licensing authority			D. Approximate number of words per minute Typing Shorthand				
23. A. Did you graduate from high school or will you graduate within the next nine months, or do you have a GED high school equivalency certificate?				B. Name and location (<i>city and State</i>) of last high school attended							
Yes Month and year		No Highest grade completed									
C. Name and location (<i>city, State, and ZIP Code, if known</i>) of college or university. (<i>If you expect to graduate within nine months, give MONTH and YEAR you expect to receive your degree.</i>)				Dates Attended From To		Years Completed Day Night		No. of Credits Completed Semester Hours Quarter Hours		Type of Degree (<i>B.A., etc.</i>)	Year of Degree
D. Chief undergraduate college subjects				No. of Credits Completed Semester Hours Quarter Hours		E. Chief graduate college subjects				No. of Credits Completed Semester Hours Quarter Hours	
F. Major field of study at highest level of college work											
G. Other schools or training (<i>for example, trade, vocational, Armed Forces or business</i>). Give for each the name and location (<i>city, State, and ZIP Code, if known</i>) of school, dates attended, subjects studied, number of classroom hours of instruction per week, certificate, and any other pertinent data.											
24. Honors, awards, and fellowships received											
25. Languages other than English. List the languages (<i>other than English</i>) in which you are proficient and indicate your level of proficiency by putting a check mark (✓) in the appropriate column. Candidates for positions requiring conversational ability in a language other than English may be given an interview conducted solely in that language. Describe in Item 35 how you gained your language skills and the amount of experience you have had (<i>e.g., completed 72 hours of classroom training, spoke language at home for 18 years, self-taught, etc.</i>)											
Name of Language(s)	PROFICIENCY										
	Can Prepare and Deliver Lectures		Can Converse		Have Facility to Translate Articles, Technical Materials, etc.		Can Read Articles, Technical Materials, etc. for Own Use				
	Fluently	With Difficulty	Fluently	Passably	Into English	From English	Easily	With Difficulty			
26. References. List three persons who are NOT related to you and who have definite knowledge of your qualifications and fitness for the position for which you are applying. Do not repeat names of supervisors listed under Item 21. Experience.											
Full Name				Present Business or Home Address (Number, Street, City, State and ZIP Code)				Business or Occupation			

Figure II-3-9.—Personal Qualifications Statement (Standard Form 171). Page 3

Termination of Auxiliary Chaplain Services

The following guidelines must be observed concerning the termination of an auxiliary chaplain.

1. An appointment may be terminated upon written notification of the commanding officer.
2. An appointment may be terminated upon written notification of the auxiliary chaplain.
3. Withdrawal of an ecclesiastical endorsement will require the removal of an auxiliary chaplain.
4. Notification of the termination of auxiliary chaplain services must be made to the Chief of Chaplains.

CONTRACT CHAPLAINS

Commanding officers may obtain the services of a civilian clergyperson to serve as a contract chaplain to conduct religious services when military or auxiliary chaplains are not available. A "nonpersonal services contract" is written with a recognized religious organization or individual in obtaining the services of contract clergy.

Guidelines for Appointment

Some of the specific guidelines for appointment of contract chaplains are listed below.

1. Contract chaplains will operate under guidelines established by the commanding officer of the ship or station which they serve.
2. Performance of contract chaplains will be monitored by the local command chaplain.
3. The duties of contract chaplains will be of a purely religious nature such as conducting services and providing private ministrations which are necessary for the welfare of personnel.
4. The wearing of uniforms by contract chaplains, including Reserve chaplains acting in the capacity of contract chaplains, is not authorized.
5. Reserve chaplains serving under the authority outlined in SECNAVINST 1730.3 for

contract chaplains WILL NOT be entitled to earned drill points or other Reserve compensation for these services.

Qualification for Appointment

A contract chaplain must be a fully ordained clergyperson; and, must have an ecclesiastical endorsement from an agency that is recognized by the Armed Forces Chaplains Board as an endorsing agency. Obtaining this endorsement is the responsibility of the clergyperson who is seeking an appointment. Endorsements will be sent directly from the endorsing agency to the Chief of Chaplains.

Appointment Process

The appointment process involves a number of steps. A list of the most important steps is shown below.

1. Award of contracts for chaplains will be made by the contracting officer with the approval of the Chief of Chaplains.
2. Nominations for appointment will be made by the commanding officer on the recommendation of the command chaplain. The nomination will include the name and faith (denomination) of the applicant and the place and length of appointment. This nomination will be forwarded to the Chief of Chaplains with a letter indicating that the applicant has requested an ecclesiastical endorsement.
3. Appointment of contract chaplains will be made for a term not to exceed 3 years.
4. Contract chaplains are hired through the use of a "nonpersonal services contract" and are NOT charged against authorized civilian ceilings.

Privileges of Appointees

Contract chaplains are NOT authorized travel pay, subsistence pay, commissary and exchange privileges, or other similar privileges which are granted to members of the military. However, they may be given temporary duty travel orders when it is deemed appropriate by the commanding officer.

Payment of Appointees

Contract chaplains will be paid from appropriated fund resources of each local command. A funded purchase request must be submitted to the cognizant contracting office sufficiently in advance of the date of services in order to permit adequate processing of the request. The fee for contract chaplains cannot exceed the following limits.

1. \$75 for a Sunday or Sabbath service, or a service conducted on a major religious holy day; plus, \$25 for each additional service held on these days not to exceed a maximum of \$125 per day.

2. \$35 for each weekday service not covered in the provisions listed in paragraph 1, not to exceed an average of two weekday services per week for the period of the contract.

3. \$35 for emergency ministrations where the services of a military chaplain are not available.

4. Fees for local national contract chaplains in foreign countries must conform to the local economy and be established by the respective area commander.

Termination of Contract Chaplain Services

The services may be terminated by the contracting officer upon written notification to the contract chaplain. Notification of termination must be made to the Chief of Chaplains if it is at any time other than at the conclusion of the period of appointment.

CLERGY FOR OCCASIONAL MINISTRIES

Civilian clergy other than auxiliary and contract chaplains may be utilized periodically upon the invitation of the commanding officer to conduct worship services and provide other religious ministrations as required.

Clergy for occasional ministries will be selected by the commanding officer on the basis of the clergyperson's abilities and qualifications.

Payment will be made from appropriated fund resources and the fee for clergy for occasional ministries cannot exceed the following limits.

1. \$75 for a Sunday or Sabbath service, or a service conducted on a major religious holy day; plus, \$25 for each additional service held on these days not to exceed a maximum of \$125 per day.

2. \$35 for each weekday service not covered in the provisions listed in paragraph 1.

3. \$35 for emergency ministrations where the services of a military chaplain are not available.

4. Fees for local national clergy for occasional ministries in foreign countries must conform to the local economy and be established by the respective area commander.

OFFERINGS AT SERVICES CONDUCTED BY CIVILIAN CLERGY

The commanding officer may authorize that an offering be received at religious services that are conducted by an auxiliary chaplain, contract chaplain, or clergy for occasional ministries. All money which is received will be deposited in the command's nonappropriated CRP chapel fund. Each command must establish procedures to ensure that civilian clergy hired under the guidelines of SECNAVINST 1730.3 are NOT tasked to collect, deposit, or administer monies which are received as part of an offering at a religious service which they conduct.

COMMAND RELIGIOUS PROGRAM (CRP) BUDGETING

The preceding sections of this chapter were devoted to explaining congressional appropriations, revolving and trust funds, nonappropriated funds, operating targets, and the use of civilian clergy in fulfilling the needs of the CRP. Although this financial overview was important, the chaplain and RP need to remember that the CRP receives its direct support, both facilities and operating funds, from the local command. It is the responsibility of the command chaplain to manage the assets which are allocated for the

Command Religious Program. Therefore, it is imperative that the RP keep the command chaplain informed on matters relating to expenditures which are incurred in carrying out the functions of the CRP. This action could be the key to ensuring that a successful program is established and maintained.

Navy and Marine Corps commands utilize local operation and maintenance funds for the support of the CRP. These funds are often limited and adequate money to satisfy all requirements normally are not available. Consequently, priorities could change and certain projects may have to be eliminated altogether. This means that detailed attention must be given to the determination of need, the selection of goals, and the establishment of priorities to bring the Command Religious Program into line with available resources.

The CRP operates within the framework of a three-stage planning, programming, and budgeting system. These processes will be explained in the next few sections.

PLANNING PROCESS

Planning is the conscious process of selecting and developing the best course of action in order to accomplish an objective. A viable program requires that the chaplain and RP develop realistic plans and programs. Planning in the Department of Defense system is normally projected 5 years in the future. This advanced planning requires that planners carefully study anticipated trends and changes, make an assessment of needs, and prepare a broad-scoped plan which defines specific goals.

PROGRAMMING PROCESS

Programming is the process of translating program support requirements into personnel and material resource requirements. The office of the chaplain must operate within the management system used by a command in order to function effectively. This can be done most easily by maintaining close contact with the commanding officer, supply officer, comptroller, and others who are key planners in the budgeting cycle.

BUDGETING PROCESS

Budgeting is the process of translating approved resource requirements, both personnel and material, into time-phased financial requirements. The overall budgeting process consists of the following steps:

1. Determine the needs—it is important at this point to show that the requirements of the Command Religious Program are basic to the needs of the station or unit. This relates the mission of the CRP to the mission of the command.

2. Plan the program—this includes the beginning of the planning stage, which involves the tedious assembly of facts, and the realistic setting of goals which frequently will have to be developed within a limited budget figure.

3. Match goals with funds—this is the translation of the planned program into actual dollar figures. Program segments are subdivided in this step into expense elements such as travel, purchased services, supplies, equipment, printing, etc.

4. Submit budget—the budget should be submitted well in advance of the command's established time schedule. Early submission enables the commanding officer to carefully scrutinize the CRP budget without having to "rush" through the data.

5. Implement program—this involves putting the funded program into operation. A continuous review must be performed throughout the fiscal year; and, reprogramming must be implemented when required.

6. Study the results—the office of the chaplain is provided a clear image of future directions by keeping abreast of the present situation. A carefully planned budget serves as a constant reminder of the necessary steps to accurately forecast future requirements.

7. Maintain diary—actual item expenditures should approximately match those originally planned and programmed. The CRP's budget diary is developed from this matching process and assists in supporting future requests.

SUMMARY

A number of topics relating to funding were explained in this chapter. It is imperative that the Religious Program Specialist remain continually aware of the monetary requirements and regulations regarding budgeting practices by the command. The RP can assist the command

chaplain a great deal by remaining knowledgeable about these financial matters.

Chapters 4 and 5 will be devoted to explaining the accounting procedures which are utilized in managing nonappropriated funds. The focus will be on the CRP chapel fund and the responsibilities of the personnel who are involved in managing this fund.

CHAPTER 4

CHAPEL FUND ACCOUNTING (PART 1)

In the preceding chapter, many aspects of the budgeting process were discussed. The command chaplain and RP are normally involved with monetary management of the Command Religious Program (CRP) chapel fund which, as explained in Chapter 3, is a nonappropriated fund established by authority of the commanding officer. Donations to the chapel fund may come from a number of different sources as was also explained in Chapter 3. Since the major portion of these funds comes from voluntary contributions, this chapter will be devoted primarily to a discussion of the nonappropriated fund accounting procedures utilized to manage these contributions,

General policy guidance for accounting for CRP chapel funds is provided in NAVSO P-3519 (*Nonappropriated Fund, General Financial Management, Policies and Principles*). Specific accounting procedures are in accordance with NAVSO P-3520 (*Nonappropriated Fund Accounting Procedures, Chapter VI*). OP-NAVINST 1730.1 (*Chaplains Manual*) details instructions which are peculiar to chapel funds.

ADMINISTRATION OF CHAPEL FUNDS

The chapel fund is a nonappropriated fund. Administration and supervision of this fund is a command function, consequently commanding officers have the same responsibility for the proper administration of nonappropriated funds as for any other fund of the command.

The Religious Program Specialist, in support of the command chaplain, will be able to help ensure that the CRP chapel fund is efficiently administered. This is true even if the RP is not

assigned duties as the administrator of the fund or does not perform duties as an account custodian for one of the religious groups that participates in the fund. It is important for the RP to understand that the command may have numerous nonappropriated fund activities to administer besides the CRP chapel fund. Examples of some other activities which use nonappropriated funds are: Civilian Recreation Services, Marine Corps Miscellaneous Funds, Recreation Funds Afloat, and Messes Afloat. Therefore, the job of maintaining accurate records for the CRP chapel fund is a MUST and the RP can be a vital part of the administration of this highly important element of the Command Religious Program.

PURPOSE OF CHAPEL FUNDS

Chapel funds provide a vehicle for religious expression. Every American religious group or organization recognizes the importance of the stewardship of money as an aspect of religious life. The making of voluntary contributions is therefore a customary part of religious behavior. Such contributions from Navy and Marine Corps personnel are organized into chapel funds.

TYPE OF FUND

As stated before, the chapel fund is a nonappropriated fund. This type of fund differs from an appropriated fund in that it comes from sources other than congressional appropriations. The command chaplain and the RP MUST ensure that the CRP chapel fund is NOT used for purchases that should come out of appropriated funds.

NUMBER OF CHAPEL FUNDS PER COMMAND

Only one chapel fund will be established aboard any ship, station, or base. Particular religious groups or categories will be authorized to be members of the chapel fund by the commanding officer. No religious group will receive or disburse funds apart from the chapel fund. However, a separate account will be maintained for each group that is authorized to be a member of the fund.

MANAGEMENT RESPONSIBILITIES

Management of money in the Navy involves many people. Even though the commanding officer is responsible for the overall administration of the chapel fund, many other personnel also get involved with managing this fund. The following sections will briefly explain some of the specific responsibilities of the individuals who are involved with the management of the chapel fund.

Commanding Officer

A chapel fund is established and administered by authority of the commanding officer. When the Command Religious Program serves more than one command located at a single installation, the CRP chapel fund will be administered under the authority of the commanding officer of the housekeeping command.

Chapel funds which are established with the approval of the commanding officer are used for projects of a religious nature, easily recognizable as coming within the desires of the donors. The commanding officer has final approval on any expenditure recommended by the donors. However, the command chaplain, chapel fund administrator, and/or account custodians are normally delegated the authority by the commanding officer to approve expenditures up to a certain limit. The CRP chapel fund is a "COMMAND "NONAPPROPRIATED FUND" and must therefore be managed as any other nonappropriated fund aboard the ship or station.

Command Chaplain

Command chaplains fulfill department head or division officer responsibilities at most Navy and Marine Corps commands. In this capacity, they function like any other officer aboard the ship or station. In regards to the CRP chapel fund, the command chaplain is normally delegated the authority by the commanding officer to approve expenditures out of this fund up to a certain limit. The chapel fund administrator will forward all receipt and expenditure documents to the command chaplain for information and/or approval purposes.

Chapel Fund Administrator

The chapel fund administrator will have recordkeeping responsibilities for the chapel fund and will be designated in writing by the commanding officer who has jurisdiction over the fund. A sample letter of appointment is shown in figure 1141. The administrator may be a chaplain, a Religious Program Specialist, or an active participant in the CRP. However, individuals who are responsible for the receipt and expenditure of appropriated funds will not normally be appointed as administrator of chapel funds. As a general rule, command or assistant chaplains will not assume duties as a chapel fund administrator; however, they may perform this task if necessary. A chapel fund administrator may also serve concurrently as a custodian for one CRP chapel fund account. Custodial responsibilities will be explained in the next section of this chapter. The chapel fund administrator will have primary responsibility for managing the chapel fund. This includes:

1. Receiving, safeguarding, disbursing, and accounting for all monies and other assets.
2. Ensuring that financial reports are prepared as required.
3. Being responsible for all purchasing.
4. Maintaining property accounts and records.

When the chapel fund administrator is expected to be absent from the command for a



DEPARTMENT OF THE NAVY
NAVAL EDUCATION AND TRAINING PROGRAM
DEVELOPMENT CENTER
PENSACOLA, FLORIDA 32509

IN REPLY REFER TO:
AE:IMC:rw
1306
1 October 1979

From: Commanding Officer
To: RPC Marvin R. SMITHERS, USN, 123-45-6789
Subj: Chapel Fund Administrator; appointment as
Ref: (a) OPNAVINST 1730.1
(b) NETPDCINST 1730.1B

1. You are hereby appointed Chapel Fund Administrator for the NAVEDTRAPRODEVEN Chapel Fund. The Command Religious Program (CRP) Chapel Fund will be administered in accordance with references (a) and (b).
2. In your capacity as Chapel Fund Administrator, you are authorized to approve expenditures from the fund in an amount not to exceed \$300.00. A request for a disbursement in excess of this amount will be submitted to the commanding officer for approval via the command chaplain prior to making any obligation.
3. You are also authorized to maintain a petty cash fund not to exceed \$50.00.

I. M. Captain
I. M. CAPTAIN

Copy to:
Command Chaplain
Roman Catholic Advisory Committee
Protestant Advisory Council

Figure II-4-1.—Sample Letter of Appointment for a Chapel Fund Administrator.

duration of 16 through 30 days, an interim administrator will be appointed. The chapel fund administrator will entrust funds, cash, and other assets to the interim administrator and will receive a memorandum from this temporary administrator citing what assets have been received. This memorandum must be prepared

in duplicate and the original will be filed with the permanent fund records. The regularly appointed chapel fund administrator retains the duplicate copy. When the interim administrator returns the fund to the regularly appointed administrator, the regularly appointed administrator receipts both copies and returns the

original to the fund records. The interim administrator retains the duplicate copy.

If the chapel fund administrator is absent for more than 30 days, the appointing authority will designate a new administrator and transfer the fund.

Chapel Fund Account Custodian

The chapel fund account custodian, with the approval of the commanding officer, authorizes expenditures of one particular religious group, thereby ensuring that the integrity of each group's assets is maintained. Chapel fund account custodians are designated in writing by the commanding officer having jurisdiction over the fund. A sample letter of appointment is illustrated in figure II-4-2. The account custodian may be a chaplain, a Religious Program Specialist, or some other designated individual. However, individuals who are responsible for the receipt or expenditure of appropriated funds will not normally be appointed as an account custodian of chapel funds. As a general rule, command or assistant chaplains will not assume duties as an account custodian; however, they may perform this task if necessary. Each account custodian must be an active participant of the religious group for those funds which come under the custodian's purview. As previously stated, the chapel fund administrator may also serve concurrently as a custodian for one chapel fund account. The chapel fund account custodian will have primary responsibility for managing one religious group's account. This includes:

1. Arranging for counting collections and their safekeeping until deposited.
2. Depositing money and presenting bank slips to the chapel fund administrator for recording.
3. Authorizing purchases and disbursements in accordance with the intentions of the group and the commanding officer.
4. Keeping records as may be required or deemed appropriate by the commanding officer, the command chaplain, or the chapel fund administrator.

ACCOUNTING GUIDELINES

Whenever a Command Religious Program chapel fund is established, the Chief of Naval Operations (OP-OIH) will be notified. A letter from the command will be sent to the following address:

Chief of Naval Operations (OP-01H)
Navy Department
Washington, DC 20370

As previously mentioned in this chapter, general policy guidance for accounting for CRP chapel funds is in accordance with NAVSO P-3519. Specific accounting procedures are in accordance with NAVSO P-3520, Chapter VI, and OPNAVINST 1730.1 details instructions which are peculiar to chapel funds. These will not be the only publications that are used in accounting for chapel funds, but these three are considered to be the most important policy documents. Some of the other publications that are used in chapel fund accounting will be mentioned later in this chapter and in Chapter 5.

GENERAL INSTRUCTIONS

The chapel fund administrator will maintain a set of books, records, and documents to support the financial transactions of the CRP chapel fund. **Check stubs, canceled checks, bank deposit slips, bank statements, monthly vouchers, audit reports, and miscellaneous correspondence** are retained as supporting documents. These documents may be destroyed 2 years after any audit in accordance with SECNAVINST P-5212.5, (*Disposal of Navy and Marine Corps Records*).

Accounting records will be maintained for each religious group in the CRP chapel fund with transactions and disbursements limited to available cash balances in each account. The assets of a particular religious group will be used only for purposes authorized by the chapel fund account custodian and the commanding officer. Expenditures which benefit more than one religious group may be prorated among the beneficiaries when written approval is given to the chapel fund administrator by the account custodians involved.



DEPARTMENT OF THE NAVY
NAVAL EDUCATION AND TRAINING PROGRAM
DEVELOPMENT CENTER
PENSACOLA, FLORIDA 32509

IN REPLY REFER TO:
AE:IMC:rw
1306
1 October 1979

From: Commanding Officer
To: RPC Marvin R. SMITHERS, USN, 123-45-6789
Subj: Chapel Fund Account Custodian; appointment as
Ref: (a) OPNAVINST 1730.1
(b) NETPDCINST 1730.1B

1. You are hereby appointed Chapel Fund Account Custodian for the Roman Catholic account of the NAVEDTRAPRODEVGEN Chapel Fund. The account will be administered in accordance with references (a) and (b).

2. In your capacity as Chapel Fund Account Custodian, you are authorized to approve expenditures from the Roman Catholic Account in an amount not to exceed \$300.00. A request for a disbursement in excess of this amount will be submitted to the commanding officer for approval via the Chapel Fund Administrator and command chaplain prior to making any obligation.

I. M. Captain
I. M. CAPTAIN

Copy to:
Command Chaplain
Roman Catholic Advisory Committee

Figure II-4-2.—Sample Letter of Appointment for a Chapel Fund Account Custodian (Roman Catholic).

RECEIPTS

Donations will be counted and recorded on a Chapel Fund Receipt Voucher (figure II-4-3) immediately after they are received. Two adults designated by the chapel fund account custodian

will perform this function for the receipts of each religious group. The Chapel Fund Receipt Voucher will be signed by the counters and certified by the account custodian. After the donations have been counted, they will be secured in a locked receptacle until deposited. All cash receipts and checks payable to an account of the

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND
(NAME OF COMMAND) _____

<p>I. <u>COLLECTION</u></p> <p>DATE _____</p> <p>TIME _____</p> <p>RELIGIOUS GROUP _____</p> <p>ATTENDANCE _____</p> <p>II. <u>OTHER RECEIPTS</u></p> <p>DATE _____</p> <p>RELIGIOUS GROUP _____</p> <p>SOURCE _____</p> <p>III. <u>DEPOSITED</u></p> <p>DATE _____</p> <p>BY _____</p> <p>IV. <u>COMMENTS</u></p>	<p style="text-align: center;">CHECKS (LIST ON BACK IF NECESSARY)</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">_____</td> <td style="width: 40%;">\$ _____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>\$20.00</td> <td>\$ _____</td> </tr> <tr> <td>10.00</td> <td>_____</td> </tr> <tr> <td>5.00</td> <td>_____</td> </tr> <tr> <td>2.00</td> <td>_____</td> </tr> <tr> <td>1.00</td> <td>_____</td> </tr> <tr> <td>.50</td> <td>_____</td> </tr> <tr> <td>.25</td> <td>_____</td> </tr> <tr> <td>.10</td> <td>_____</td> </tr> <tr> <td>.05</td> <td>_____</td> </tr> <tr> <td>.01</td> <td>_____</td> </tr> <tr> <td>TOTAL</td> <td>\$ _____</td> </tr> </table> <p style="text-align: right;">TOTAL \$ _____</p>	_____	\$ _____	_____	_____	_____	_____	\$20.00	\$ _____	10.00	_____	5.00	_____	2.00	_____	1.00	_____	.50	_____	.25	_____	.10	_____	.05	_____	.01	_____	TOTAL	\$ _____
_____	\$ _____																												
_____	_____																												
_____	_____																												
\$20.00	\$ _____																												
10.00	_____																												
5.00	_____																												
2.00	_____																												
1.00	_____																												
.50	_____																												
.25	_____																												
.10	_____																												
.05	_____																												
.01	_____																												
TOTAL	\$ _____																												

COUNTED BY _____ COUNTED BY _____

CERTIFIED BY _____

Figure II-4.3.—Chapel Fund Receipt Voucher.

chapel fund will be promptly deposited in a bank account under the official designation of the fund. Chapel fund receipts, apart from regular worship service donations, will be handled according to the procedures outlined above and a Chapel Fund Receipt Voucher will be prepared for each transaction. These receipts require only one receiving signature along with certification by the account custodian.

All chapel fund receipts will rerecorded in a Receipts and Expenditures Record (figure II-4-4)

under the appropriate account by the chapel fund administrator. Each receipt entry will indicate the date of entry, brief description of the source, amount, and resulting balance. The chapel fund administrator will forward all chapel fund receipt vouchers to the command chaplain for information purposes. Later on in this chapter and in Chapter 5, a number of accounting transactions in which entries are required for a Chapel Fund Receipt Voucher and Receipts and Expenditures Record will be explained.

EXPENDITURES

Chapel fund account custodians will initiate all expenditures, except those which are made from the petty cash fund, by preparing a Purchase Order on NAVCOMPT Form 2213 (figure II-4-5) and submitting it to the chapel fund administrator who will verify that there are sufficient funds in the account to pay for the requested goods or services. The administrator will then initial the Purchase Order and forward it to the supplier after the command chaplain has reviewed the Purchase Order. Purchase Orders are numbered sequentially for each fiscal year by a system which identifies the account. In this chapter, and in Chapter 5, Purchase Orders will be numbered C-1, C-2, and so forth for the Roman Catholic account, and P-1, P-2, and so forth for the **Protestant account**. A Purchase Order will be explained later in this chapter when practice accounting procedures for the month of August 1980 are performed.

When supplies or services are received, the chapel fund account custodian will submit the authorization for payment to the chapel fund administrator on a copy of the original Purchase Order (figure II-4-6). This authorization includes the date the goods were received, the annotation "Authorized for Payment" and the printed name and signature of the account custodian. All supporting evidence including the dealer's invoice will be attached to the Purchase Order when it is submitted for payment. Note the differences between figure II-4-5 and figure II-4-6. These differences will be explained later in this chapter.

Payments out of the chapel fund will be made by printed, prenumbered bank checks except for those expenditures authorized out of petty cash. All checks will bear the name of the chapel fund and be secured in a locked receptacle. The commanding officer may authorize other individuals in addition to the chapel fund administrator to sign checks. These individuals must also be designated in writing.

All expenditures will be recorded in the Receipts and Expenditures Record (figure II-4-4) by the chapel fund administrator under the

account of the particular religious group or religious category. Each entry will indicate date of payment, description of expense, check number, purchase order number, amount paid, and resulting balance.

At the end of each quarter, a chapel fund Statement of Operations and Net Worth (figure II-4-7) will be prepared by the chapel fund administrator and posted by the command chaplain for viewing by participants in the CRP. An annual chapel fund Statement of Operations and Net Worth will be prepared using the same form displayed in figure II-4-7 at the close of each fiscal year for audit and will be posted with the audit report. Both of these reports summarize the activity of the chapel fund for a designated time frame (quarterly and annually). The procedures for preparing these two reports will be explained in Chapter 5. The requirements for an audit will be explained later in this chapter.

PETTY CASH FUND

The chapel fund administrator is authorized to maintain a central petty cash fund not to exceed \$50 for small miscellaneous expenditures. Individual transactions will not exceed \$25 for any one transaction out of this fund.

To establish the central petty cash fund, each chapel fund account custodian submits a Purchase Order (figures II-4-8 and II-4-9) authorizing a disbursement for petty cash. A check will be drawn payable to the chapel fund administrator from each chapel fund account. A memorandum entry will be made on the Receipts and Expenditures Record (figure II-4-10) to show that a petty cash fund has been established. However, no dollar amount is posted to the individual accounts or to the composite balance since the net worth of the fund is not affected.

The central petty cash fund will be replenished at the end of each month or more often if necessary. Chapel fund account custodians who have drawn funds from the central petty cash fund will prepare a Purchase Order for the amount used and submit it to the chapel fund administrator who will draw a check against

STATEMENT OF OPERATIONS AND NET WORTH				
_____ CHAPEL FUND (NAME OF COMMAND)		PERIOD: FROM _____ TO _____		
TO: (INCLUDE ZIP CODE)		FROM: (INCLUDE ZIP CODE)		
DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE _____				
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)				
3. TOTAL (LINE 1 PLUS LINE 2)				
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)				
5. NET WORTH, END OF PERIOD				
RECAPITULATION OF NET WORTH				
6. CASH IN BANK				
7. PETTY CASH				
8. OTHER				
9. NET WORTH, END OF PERIOD				
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID				
TYPED NAME AND GRADE OF FUND ADMINISTRATOR			SIGNATURE	

Figure II-4-7.—Statement of Operations and Net Worth.

that account in the appropriate amount to replenish the central petty cash fund.

An entry for this transaction will be made in the "expenditure" column of the appropriate account in the Receipts and Expenditures Record in the same manner as for any other expenditure.

No disbursements will be made from the petty cash fund by the chapel fund administrator without a supporting Petty Cash Voucher (figure II-4-11) approved by the account custodian or administrator and signed by the person receiving the cash. Each voucher will be numbered sequentially for the fiscal year.

Supporting invoices and receipts must be attached to the Petty Cash Voucher when the administrator surrenders them to the account custodians at the time the fund is replenished. Each voucher surrendered is annotated or stamped "Reimbursed" or "Paid" with the date and number of the replenishing check.

NOTE: As this module was being developed, a proposed revision to OPNAVINST 1730.1 (*Chaplains Manual*) was being promulgated concerning the establishment of a petty cash fund. This revision proposes that the \$50 to establish the petty cash fund be drawn from one religious group's account (Protestant, for example) instead of drawing it equally from all of the

PURCHASE ORDER
 WACOMPT FORM 2113 (8 P) REV. 5-79
 S/N 8914-LJ-704-000

ACTIVITY NO.
 1 Oct 1979
DATE

BUYER NO.
 C-1
PERCHASE ORDER NO.

FROM: RPC Marvin R. Smithers
 NAVEDTRAPRODEVEN Chapel
 Fund Roman Catholic
 Account Custodian
 Pensacola, FL 32509

TO: RPC Marvin R. Smithers
 NAVEDTRAPRODEVEN Chapel
 Fund Administrator
 Pensacola, FL 32509

DESCRIPTION: To establish a petty cash fund

QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	AMOUNT
	To establish a petty cash fund			\$25.00
Total expenditure				\$25.00

NOTE: Being governed by instructions herein, please enter our order for the following:

BILLING INSTRUCTIONS
 A. Separate invoices must be rendered for each order.
 B. Do not pack invoice with merchandise; mail under separate cover.
 C. Transportation charges, when applicable, must be added to invoice.
 D. Full name and address of the buyer and Purchase Order No. must appear on all documents accompanying or these invoices to delivery of this order.
 E. SEE REVERSE OF THIS SHEET FOR OTHER INSTRUCTIONS.

NOTE: NONCOMPLIANCE WITH THESE INSTRUCTIONS WILL RESULT IN RETURN OF INVOICE AND DELAY PAYMENT.

NOTE: NOTIFY US IMMEDIATELY IF UNABLE TO COMPLETE ORDER BY REQUIRED DATE.

PART 1
VENDOR COPY

Figure II-4-8.—Purchase Order to Establish Petty Cash Fund (Roman Catholic).

PURCHASE ORDER
 WACOMPT FORM 2113 (8 P) REV. 5-79
 S/N 8914-LJ-704-000

ACTIVITY NO.
 1 Oct 1979
DATE

BUYER NO.
 P-1
PERCHASE ORDER NO.

FROM: RPC Marvin R. Smithers
 NAVEDTRAPRODEVEN Chapel
 Fund Protestant Account
 Custodian
 Pensacola, FL 32509

TO: RPC Marvin R. Smithers
 NAVEDTRAPRODEVEN Chapel
 Fund Administrator
 Pensacola, FL 32509

DESCRIPTION: To establish a petty cash fund

QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	AMOUNT
	To establish a petty cash fund			\$25.00
Total expenditure				\$25.00

NOTE: Being governed by instructions herein, please enter our order for the following:

BILLING INSTRUCTIONS
 A. Separate invoices must be rendered for each order.
 B. Do not pack invoice with merchandise; mail under separate cover.
 C. Transportation charges, when applicable, must be added to invoice.
 D. Full name and address of the buyer and Purchase Order No. must appear on all documents accompanying or these invoices to delivery of this order.
 E. SEE REVERSE OF THIS SHEET FOR OTHER INSTRUCTIONS.

NOTE: NONCOMPLIANCE WITH THESE INSTRUCTIONS WILL RESULT IN RETURN OF INVOICE AND DELAY PAYMENT.

NOTE: NOTIFY US IMMEDIATELY IF UNABLE TO COMPLETE ORDER BY REQUIRED DATE.

PART 1
VENDOR COPY

Figure II-4-9.—Purchase Order to Establish Petty Cash Fund (Protestant).

NETPDC CHAPEL FUND
 (NAME OF COMMAND)

PERIOD: FROM 1 OCT 79 TO 31 OCT 79 FY 80

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT	
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE
10/1	ESTABLISH PETTY CASH FUND:								
	CATHOLIC		C-1		\$25.00				
	PROTESTANT		P-1						
	TOTAL		101		\$50.00				

Figure II-4-10.—Receipts and Expenditures Record (Memorandum Entry for Establishment of Petty Cash Fund).

PETTY CASH VOUCHER		
_____ CHAPEL FUND (NAME OF COMMAND)		RECEIPT NUMBER
		DATE
PAY TO	AMOUNT (WRITTEN)	AMOUNT (FIGURES)
PURPOSE	ACCOUNT NAME	AMOUNT
APPROVED BY (SIGNATURE)	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE)	

Figure II-4-11.—Petty Cash Voucher.

accounts of the fund. Each group would then use the petty cash fund, including the replenishment process, in the same manner as previously explained. For explanation purposes, and to emphasize that all of the religious groups or categories that use the CRP chapel fund share equally in the fund's operation, the practice accounting application in this manual will show that \$50 has been drawn equally from the Roman Catholic account (\$25) and the Protestant account (\$25).

PROPERTY AND EQUIPMENT

When accounting for property and equipment, the cost of a particular item must first be considered in order to determine what steps, if any, need to be taken for accounting for that item. Accounting for expendable and nonexpendable property/equipment will be explained in the next two sections.

Expendable Property and Equipment

Expendable property and equipment is property or equipment which has a unit value of less than \$100 and/or supplies and materials which

are immediately consumed in use or become incorporated in other property, thus losing their separate identities.

Nonexpendable Property and Equipment

Nonexpendable property and equipment is property or equipment which ordinarily retains its original identity during use, has a unit acquisition value of \$100 or more, and a life expectancy of more than 1 year.

The chapel fund administrator will account for all nonexpendable property and equipment acquired by the chapel fund on a Property and Equipment Inventory Record (figure II-4-12). This form must show a running dollar balance of all nonexpendable property on hand. Separate entries will be made for purchases and disposals.

Disposal of nonexpendable property requires that a Certificate of Disposition on NAVCOMPT Form 741 (figure II-4-13) be prepared by the chapel fund administrator and be submitted to the commanding officer via the

The commanding officer will appoint an auditor to perform the chapel fund audit. Chapel funds of Marine Corps commands will be audited each quarter by the area auditor.

FINANCIAL REPORTS

As stated earlier in this chapter, a Statement of Operations and Net Worth (figure II-4-7) will be prepared at the close of each quarter, and a cumulative report will be prepared annually for the fiscal year.

A copy of the Statement of Operations and Net Worth will be posted in a place which is accessible to participants in the CRP. Also, a copy of the annual statement will be forwarded to the commanding officer, the command auditor, and the Chief of Naval Operations (OP-01H) as a part of the command chaplain's annual report. The form used for this report is entitled Senior Chaplain's Annual Report (NAVPERS 1730/9 report symbol BUPERS 1730.9). An example of this form is displayed in figure II-4-14.

DISSOLUTION OF FUNDS

When an installation is deactivated or a chapel fund is dissolved, the commanding officer will authorize disposition of the chapel fund property and liquidation of all outstanding indebtedness. Remaining cash and proceeds from the sale of fund-owned property, together with the closing Statement of Operations and Net Worth, and a terminal audit report will be forwarded to the Chief of Naval Operations (OP-01H) for deposit in the Chief of Chaplains Fund.

ACCOUNTING FORMS

Prescribed forms for chapel fund accounting are illustrated in Chapter VI of NAVSO P-3520 (*Nonappropriated Fund Accounting Procedures* and Appendix D of OPNAVINST 1730.1 (Chaplains Manual). These forms may be modified or expanded as required to meet local command operating conditions. However, any modification or expansion must accomplish the intended control of those items listed in NAVSO P-3520 and OPNAVINST 1730.1. If a standard form exists that is used throughout the Navy,

then that form should be utilized. In this chapter some of the forms have been modified to standardize and simplify their use. Forms that should not be modified are:

- NAVCOMPT Form 2213—Purchase Order
- NAVCOMPT Form 741—Certificate of Disposition
- NAVPERS 1730/9—Active Duty Navy Senior Chaplain's Annual Report

All forms, other than the quarterly and annual "Statements of Operations and Net Worth," MUST be either typed or filed out in permanent blue, black, or blue-black ink. The use of ball-point pens is acceptable. The quarterly and annual "Statements of Operations and Net Worth" MUST be typed.

ACCOUNTING APPLICATION

Certain requirements, guidelines, and procedures for chapel fund accounting have been explained in the first part of this chapter. In the remainder of this chapter and in Chapter 5, the actual accounting procedures for a Command Religious Program (CRP) chapel fund for a 3-month period (August and September 1980—fiscal year 1980— and, October 1980-fiscal year 1981) will be explained. General information needed for this practice application includes the following:

1. Name and address of command-Naval Education and Training Program Development Center (NAVEDTRAPRODEVCCEN or NET-PDC), Pensacola, Florida 32509.
2. Commanding officer—Isaac M. Captain, CAPT, USN.
3. Command chaplain (United Presbyterian)—John P. Jones, CDR, CHC, USN.
4. Assistant chaplain (Roman Catholic)—Jerry E. Brown, LT, CHC, USNR.
5. Chapel fund administrator—Marvin R. Smithers, RPC, USN.
6. Roman Catholic account custodian—Marvin R. Smithers, RPC, USN.

ACTIVE DUTY NAVY SENIOR CHAPLAIN'S ANNUAL REPORT
NAVPERS 1730/9 (REV. 7-77)

SUPERS REPORT 1730.9

COMMAND RELIGIOUS PROGRAM PROFILE

TO BE FILLED OUT BY THE SENIOR CHAPLAIN AT EACH COMMAND (If there is only one Chaplain serving the ship, station or unit, he is considered the Senior Chaplain for reporting purposes. Statistics reported should be as of date of report.)

FROM (Senior Chaplain)

TO Chief of Naval Operations (OP-01H)	REPORT FOR
VIA (Commanding Officer/Commanding General)	FY

COMMAND PROFILE

TOTAL MILITARY PERSONNEL ASSIGNED (Include tenant activities not covered by other chaplains)	NUMBER OF CHAPELS <input type="checkbox"/> ADEQUATE <input type="checkbox"/> INADEQUATE																																																	
NUMBER OF ABOVE WHO ARE STUDENTS PATIENTS CONFINEEES REHABILITIES	NUMBER OF ROOMS FOR RELIGIOUS EDUCATION <input type="checkbox"/> ADEQUATE <input type="checkbox"/> INADEQUATE																																																	
NUMBER OF FAMILIES HOUSED ON BASE	NUMBER OF CHAPLAIN OFFICE SPACES <input type="checkbox"/> ADEQUATE <input type="checkbox"/> INADEQUATE																																																	
PERSONNEL IN BED BOG	IS THERE AN ON-BASE CORRECTIONAL CENTER? <input type="checkbox"/> YES <input type="checkbox"/> NO																																																	
NUMBER OF OFF BASE MILITARY HOUSING UNITS SERVED BY CHAPLAINS OF COMMAND	PERCENT OF PERSONNEL IN ALL RELIGIOUS PROGRAMS WHO ARE: ____ ACTIVE DUTY ____ ACTIVE DUTY DEPENDENTS ____ RETIRED ____ RETIRED DEPENDENTS ____ CIVILIAN																																																	
DISTANCE FROM BASE TO GOVERNMENT HOUSING	TOTAL EQUALS 100%																																																	
ATTENDANCE AT DIVINE SERVICES/WORSHIP/MASSES, ETC., DURING AN AVERAGE NON-HOLIDAY WEEK LAST WINTER SUNDAY AND/OR SABBATH SERVICES																																																		
NUMBER OF DAYS COMMAND WAS DEPLOYED DURING FISCAL YEAR																																																		
<table border="1"> <thead> <tr> <th>DENOMINATION</th> <th>NUMBER OF SERVICES PER SABBATH</th> <th>AVG ATTENDANCE PER SABBATH</th> <th>RELIGIOUS EDUCATION PROGRAM</th> <th>DENOMINATION</th> <th>AVG ATTENDANCE</th> <th>HOURS PER WEEK</th> </tr> </thead> <tbody> <tr> <td>CATHOLIC</td> <td></td> <td></td> <td>SUNDAY SCHOOL/CCD</td> <td></td> <td></td> <td></td> </tr> <tr> <td>JEWISH</td> <td></td> <td></td> <td>BIBLE STUDIES</td> <td></td> <td></td> <td></td> </tr> <tr> <td>PROTESTANT</td> <td></td> <td></td> <td>ADULT RELIGIOUS EDUCATION</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">WEEKDAY SERVICES</td> <td>YOUTH GROUPS</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>DISCUSSION GROUPS</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		DENOMINATION	NUMBER OF SERVICES PER SABBATH	AVG ATTENDANCE PER SABBATH	RELIGIOUS EDUCATION PROGRAM	DENOMINATION	AVG ATTENDANCE	HOURS PER WEEK	CATHOLIC			SUNDAY SCHOOL/CCD				JEWISH			BIBLE STUDIES				PROTESTANT			ADULT RELIGIOUS EDUCATION				WEEKDAY SERVICES			YOUTH GROUPS							DISCUSSION GROUPS										
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			DISCUSSION GROUPS																																															
NUMBER OF CHAPLAINS IN ALLOWANCE:	NUMBER ASSIGNED																																																	
SIGNIFICANT CHANGES IN ABOVE DATA SINCE LAST REPORT																																																		

INFORMATION PERTINENT TO CMC DETAILING

WAITING PERIOD FOR CMC OCCUPANCY OF GOVERNMENT HOUSING FOR EACH GRADE (Months)	CAPT	CDR	LCDR	LT	LTJG
<p><i>If ship/unit is under temporary command (MARDI, etc.) indicate area to which generally assigned</i></p> <p>CODING A - READILY AVAILABLE D - WITHIN WALKING DISTANCE X - NOT AVAILABLE B - AVAILABLE E - WITHIN EASY DRIVING DISTANCE C - AVAILABLE BUT NOT DESIRABLE F - AVAILABLE BUT HIGH COST</p>					
AVAILABILITY OF SCHOOLING (A, B, C, F or X)	CODE	CHURCHES IN IMMEDIATE AREA (D, E, or X)		CODE	
PRE SCHOOL		PROTESTANT			
ELEMENTARY		CATHOLIC			
JUNIOR HIGH		JEWISH			
SENIOR HIGH		NON-GOVERNMENT HOUSING (A, B, C, F or X)			
COLLEGE		AVAILABILITY OF MEDICAL FACILITIES (A, B, C, F or X)			
AVAILABILITY OF CIVILIAN CLERGY (D or X)		DISPENSARY			
PROTESTANT		MILITARY HOSPITAL			
CATHOLIC		CIVILIAN HOSPITAL			
JEWISH					

Figure II-4-14.—Active Duty Navy Senior Chaplain's Annual Report (NAVPERS 1730/9).

7. Protestant account custodian—Alice L. Ship, RP2, USN.

8. Purchase Order numbers—Roman Catholic account numbers will begin with C-75 and Protestant account numbers will begin with P-82.

9. Check numbers—will begin with number 522. In this practice application, complete records will not be kept for a checking account. However, checks will be issued and recorded as required on the various forms.

10. Petty cash voucher numbers—will begin with number 48.

11. August 1 beginning balances—Roman Catholic account (\$1,052.28); Protestant account (\$1,214.96); and, Composite Balance (\$2,267.24).

Besides the above information, additional guidance will be provided as needed to explain all the transactions required for performing the accounting procedures for this particular application.

It should be noted that this application will deal with a chapel fund which has two accounts, Roman Catholic and Protestant. These two account classifications were chosen because they are the most commonly used throughout the Navy, both ashore and at sea. Larger commands may have other faith groups (a Jewish community, for example) which may also be authorized by the commanding officer to be a part of the CRP chapel fund. The accounting procedures do not change just because there may be numerous accounts. It is important to remember that there is only "one" chapel fund per command; but, there may be many accounts included under this "one" fund.

The remainder of this chapter will be covered on a day-to-day basis beginning with August 1, 1980 (fiscal year 1980). It is designed to provide a "real life" feel for the daily routine in chapel fund accounting.

NOTE: The addresses which will be used in this practice application are fictitious. This module is NOT designed to be used as a source document for determining correct addresses. Be sure to consult the proper manuals for accurate addresses.

AUGUST 1, 1980

The chapel fund administrator, RPC Marvin R. Smithers, must ensure that all records are up to date to begin the new month. If he has performed the end-of-the-month transactions for July in an efficient manner, then the main transaction that he must make is to start a new Receipts and Expenditures Record. Refer to figure II-4-15. An explanation of the numbered entries in this figure is given below.

1. NAME OF COMMAND—the chapel fund for the Naval Education and Training Program Development Center (NAVED-TRAPRODEVEN) will be utilized for this practice accounting application. The acronym "NETPDC" is inserted in the space provided.

2. PERIOD—the month to be covered and the fiscal year are listed in the spaces provided.

3. DATE—the number for the month and the first calendar day of the month are entered to start this record. The entry is 8/1 for August 1.

4. DESCRIPTION—for this first entry, the words "BALANCE BROUGHT FORWARD" should be entered.

5. ROMAN CATHOLIC ACCOUNT BALANCE—the balance (\$1,052.28) that is carried forward from July is entered here.

6. PROTESTANT ACCOUNT BALANCE—the balance (\$1,214.96) that is carried forward from July is entered here.

7. COMPOSITE BALANCE—the balance (\$2,267.24) that is carried forward from July is entered here. NOTE: The COMPOSITE BALANCE should always equal the total amount of all of the accounts in the chapel fund. Checking the totals after each entry will ensure that accurate records are continuously maintained. An example follows:

ROMAN CATHOLIC ACCOUNT	
BALANCE (8/1)	\$1,052.28
PROTESTANT ACCOUNT BALANCE (8/1)	+ 1,214.96
COMPOSITE BALANCE(8/1)	<u>\$2,267.24</u>

AUGUST 3, 1980

Donations that are received as a part of a religious service must be counted and recorded

on a Chapel Fund Receipt Voucher. An individual voucher should be filled out for each service that is conducted as soon as possible after the service has concluded. For the purpose of this accounting application, only two services are conducted at NAVEDTRAPRODEVCE on Sunday. The Roman Catholic service is at 0900 and the Protestant service is at 1030. If services are held at other times during the week and donations are received, then a Chapel Fund Receipt Voucher must be filled out. Refer to figures II-4-16 and II-4-17 for an example of a Chapel Fund Receipt Voucher for a Roman Catholic and a Protestant service.

Roman Catholic Service

The collection was counted by two adults and certified by the Roman Catholic account custodian. The collection consisted of the following monies:

<u>DENOMINATION</u>	<u>NUMBER</u>	<u>TOTAL</u>
\$20.00	1	\$ 20.00
10.00	1	10.00
5.00	2	10.00
2.00	1	2.00
1.00	150	150.00
.50	3	1.50
.25	301	75.25
.10	99	9.90
.05	102	5.10
.01	148	1.48
TOTAL COLLECTION:		\$285.23

This information is inserted in the spaces provided as illustrated in figure II-4-16. The remainder of the voucher is filled out as needed. A brief explanation of the remainder of this form follows:

● **COLLECTION**—in this section, the date and time of service, religious group conducting the service, and the number of people in attendance is inserted. An usher is usually assigned the responsibility of counting the number of people in attendance.

● **OTHER RECEIPTS**—is used for receipts that are not received as part of a regular

worship service collection. If this occurs, a separate voucher would have to be filled out. However, only one signature is required in the “COUNTED BY” section along with the signature of the account custodian. The rest of the form is filled out as needed. For this practice application, no receipts will be received from sources other than regular religious service collections.

● **DEPOSITED**—this section is filled out when the funds are actually taken to the bank and deposited. The date of the deposit and the name of the person depositing the funds are entered in the spaces provided. All funds should be deposited the next day after they are received. In this practice accounting application, this section will be left blank.

● **COMMENTS**—in this section, any pertinent comments may be entered. For example: the chaplain who conducted the worship service may wish to know how many persons received communion. Someone would have been designated to count the number of communicants and the information would have been inserted in this space. This space will be left blank for most of the Chapel Fund Receipt Vouchers in this practice application.

● **COUNTED BY**—two adults from the Roman Catholic group will count the collection to certify the amount and then will sign in the spaces provided.

● **CERTIFIED BY**—the Roman Catholic account custodian, RPC Marvin R. Smithers, will recount the collection to certify that the count of the two adults is correct and then will sign in the space provided.

Protestant Service

The collection was counted by two adults and certified by the Protestant account custodian, RP2 Alice L. Ship. The collection

consisted of one check in the amount of \$5.00 and the following monies:

<u>DENOMINATION</u>	<u>NUMBER</u>	<u>TOTAL</u>
\$ 5.00 (check)	<u>63-36</u>	\$ 5.00
	632	
10.00	5	50.00
5.00	5	25.00
2.00	2	4.00
1.00	146	146.00
.50	10	5.00
.25	150	37.50
.10	45	4.50
.05	102	5.10
.01	51	.51
TOTAL COLLECTION:		\$282.61

This information is inserted in the spaces provided as illustrated in figure II-4-17. The remainder of the voucher is filled out in the same manner as previously explained in figure II-4-16. Two adults from the Protestant group will count the collection and sign the voucher. The voucher will be certified by the Protestant account custodian.

Receipts and Expenditures Record

The Roman Catholic and Protestant accounts and the Composite Balance must be brought up to date after the above collections have been counted. Illustrated in figure II-4-18 are the steps needed to ensure that this is accomplished. NOTE: Since this application is dealing with daily transactions, this illustration starts with Step 8. Steps 1 through 7 were shown in figure II-4-15. For the remainder of this practice application, each succeeding step on the Receipts and Expenditures Record will be consecutively numbered through the entire month of August. An explanation follows for the entries required for August 3, 1980.

8. DATE—enter 8/3 for August 3, 1980.

9. DESCRIPTION—enter the words “SUNDAY COLLECTIONS” to show the source of these receipts.

10. ROMAN CATHOLIC ACCOUNT RECEIPTS—enter the total amount of the

collection from the Chapel Fund Receipt Voucher which was \$285.23.

11. ROMAN CATHOLIC ACCOUNT BALANCE—add the \$285.23 to the previous balance (\$1,052.28). The new balance is \$1,337.51.

12. PROTESTANT ACCOUNT RECEIPTS—enter the total amount of the collection from the Chapel Fund Receipt Voucher which was \$282.61.

13. PROTESTANT ACCOUNT BALANCE—add the \$282.61 to the previous balance (\$1,214.57). The new balance is \$1,497.57.

14. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,337.51) and the PROTESTANT ACCOUNT BALANCE (\$1,497.57). The new balance is \$2,835.08. The figures are rechecked to ensure that they are correct.

ROMAN CATHOLIC ACCOUNT RECEIPT

(8/3)	\$ 285.23
PROTESTANT ACCOUNT RECEIPT (8/3)	282.61
COMPOSITE BALANCE (8/1)	+ 2,267.24
	<u>\$2,835.08</u>

This double-check method will aid the chapel fund administrator immensely. By performing a continuous double check on the figures in the Receipts and Expenditures Record, the administrator can be reasonably certain that the CRP chapel fund balance is accurate at all times.

AUGUST 4, 1980

Following the July 14 monthly meeting of the Roman Catholic group's advisory committee, the committee decided, after seeking the advice of Chaplain Brown, to honor those departing children who had served at Mass. After conferring with the command chaplain, the committee directed the Roman Catholic account custodian to purchase 25 religious medals at \$3 each for a total expense of \$75 from the Ecumenical Bookstore, 119 Cotton Ave., Birmingham, Alabama 35211. These medals are to be presented to the children during the last month they attend the NETPDC chapel. RPC Smithers, the account custodian, prepared a Purchase Order (NAVCOMPT Form 2213) on

CHAPEL FUND RECEIPT VOUCHER

NETPDC
(NAME OF COMMAND)

CHAPEL FUND

1. COLLECTION DATE 3 AUG 80

TIME 0900

RELIGIOUS GROUP CATHOLIC

ATTENDANCE 221

II. OTHER RECEIPTS

DATE

RELIGIOUS GROUP

SOURCE

III. DEPOSITED

DATE

BY

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 X 1 = \$ 20.00

10.00 X 1 = 10.00

5.00 X 2 = 10.00

2.00 X 1 = 2.00

1.00 X 150 = 150.00

.50 X 3 = 1.50

.25 X 301 = 75.25

.10 X 99 = 9.90

.05 X 102 = 5.10

.01 X 148 = 1.48

TOTAL \$ 285.23

TOTAL \$ 285.23

COUNTED BY Lee Johnson

CERTIFIED BY M. R. Smithers

Figure II-4-16.—Chapel Fund Receipt Voucher (Roman Catholic Service, August 3, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC
(NAME OF COMMAND)

CHAPEL FUND

1. COLLECTION DATE 3 AUG 80

TIME 1030

RELIGIOUS GROUP PROTESTANT

ATTENDANCE 206

II. OTHER RECEIPTS

DATE

RELIGIOUS GROUP

SOURCE

III. DEPOSITED

DATE

BY

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 \$

10.00 X 5 = 50.00

5.00 X 5 = 25.00

2.00 X 2 = 4.00

1.00 X 146 = 146.00

.50 X 10 = 5.00

.25 X 150 = 37.50

.10 X 45 = 4.50

.05 X 102 = 5.10

.01 X 51 = .51

TOTAL \$ 282.61

TOTAL \$ 282.61

COUNTED BY Nancy Patis

CERTIFIED BY A. S. Ship

Figure II-4-17.—Chapel Fund Receipt Voucher (Protestant Service, August 3, 1980).

NETPDC
(NAME OF COMMAND)

CHAPEL FUND

PERIOD: FROM 1/AUG 80 TO 3/AUG 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	COMPOSITE BALANCE
8/1	BALANCE BROUGHT FORWARD			1052.28	1214.96		2267.24
8/3	SUNDAY COLLECTIONS			285.23	282.61		2835.08
8				10	12	13	14

Figure II-4-18.—Receipts and Expenditures Record (Sunday Collections, August 3, 1980).

July 17, ordering the medals. The medals arrived August 3, and it is time to perform all of the steps to properly report the ordering and subsequent receipt of these medals. In order to understand this transaction, the Purchase Order (NAVCOMPT Form 2213) must first be explained.

Purchase Order (NAVCOMPT Form 2213)

The Purchase Order (NAVCOMPT Form 2213) is a five-part form. The five parts are distributed according to the following guidelines:

- **PART 1 (White Copy)**—this original copy is sent to the vendor from which a purchase is being made.

- **PART 2 (Blue Copy)**—is retained by a designated bookkeeper.

- **PART 3 (Green Copy)**—is retained by the account custodian until the goods are received.

- **PART 4 (Yellow Copy)**—is retained with Part 3 until the goods are received. This copy is then retained by the person who will be using the goods.

- **PART 5 (Pink Copy)**—is retained by a designated purchasing agent.

The command chaplain, chapel fund administrator, and account custodians are primarily concerned with Parts 1 and 3. Therefore, for this practice accounting application, these will be the only two parts discussed.

PART 1 (White Copy).—Figure II-4-19 illustrates the completed portion of the July 17 order for the medals for the departing altar persons. This portion of the form would be mailed to the vendor. An explanation of the entries on this form follows:

- **Date**—the date that the Purchase Order is actually prepared is entered in the space provided. The entry is July 17, 1980.

- **Purchase Order No.**—this is the 75th Purchase Order number used by the Roman Catholic account for the fiscal year. The entry is C-75. **NOTE:** When the account custodian prepares a Purchase Order and assigns a Purchase Order number, then that number cannot be used again for the rest of the fiscal year. When posting Purchase Order transactions to the receipts and Expenditures Record, it may seem that the numbers are being entered out of sequence. This occurs because goods or services are not paid for out of the chapel fund or logged on the Receipts and Expenditures Record until they are actually received. A number of Purchase Orders for which the goods or services have not been received may be outstanding followed by a Purchase Order for which the funds are immediately expended. When funds are expended, an entry must be made in the Receipts and Expenditures Record to show the expenditure. Through the remainder of this chapter and the next, there will be occasions when the sequence of Purchase Orders appears to be out of order. This is a normal occurrence in chapel fund accounting.

- **From**—the name of the account custodian and the complete address of the command is entered here. The entry is RPC Marvin R. Smithers, NAVEDTRAPRODEVEN Chapel Fund Roman Catholic Account Custodian, Pensacola, Florida 32509.

- **To**—the name of the company (vendor) from which the goods or services are being purchased; and, the address of the company/vendor is entered in this space. This entry is Ecumenical Bookstore, 119 Cotton Avenue, Birmingham, Alabama 35211.

- **Deliver To**—the address to which the custodian wants the goods or services delivered upon receipt is entered in the space provided. The entry is NETPDC (Code CH).

- **Quantity**—the number of items that are ordered is entered here. If more than one type of item is ordered on a Purchase Order, the

account custodian must enter additional items on the next and succeeding lines. For example:

<u>QUANTITY</u>	<u>DESCRIPTION</u>
25	#4676521 Religious Medals
10	#8631411 Missals

The entry for this Purchase Order is 25.

● **Description**—an identification number, if there is one, and a brief description of the item is entered in this space. The entry is #4676521 Religious Medals.

● **Unit**—the ordering unit that is being purchased is entered in this space. The entry is Each or EA. A few other examples of what may appear in this space with their unit issue abbreviations are:

Gross	(CR)	Box	(BX)
Package	(PC)	Dozen	(DZ)
Book	(BK)	Set	(SE)
Pair	(PR)	Bundle	(BD)

● **Unit Price**—the price for each unit is entered here. The entry is \$3.00.

● **Amount**—the total cost of the order is entered in this column. The entry is \$75.00. This is figured by multiplying the quantity times the unit price.

QUANTITY	X	UNIT PRICE	=	AMOUNT
25	X	\$3.00	=	\$75.00

● **Date Required**—the latest date that the account custodian will accept delivery of the order is entered in this space. The account custodian ensures that enough time is allowed for the vendor to fill the order. The entry is August 15, 1980.

● **Signature of Authorized Representative**—the account custodian, RPC M. R. Smithers, signs his name in the space provided to authorize any expenditure from the group's account. It is important to note again that the commanding officer actually has control over any fund aboard the command and it is actually under this authority that expenditures are

authorized. However, the commanding officer normally delegates this authority to the account custodian of each designated religious group within the Command Religious Program. Therefore, for the rest of this practice accounting application, it may be assumed that each account custodian has been granted the authority to expend funds in accordance with the wishes of each particular religious group or category. The membership of advisory committees or councils will reflect the opinion of the particular group or religious category that they represent; and these organizations will advise the account custodian in regard to the group's desires.

● **Total Expenditure**—this is the total amount of the Purchase Order and provides a convenient place for the chapel fund administrator to initial the Purchase Order which indicates that there are sufficient funds in the account to cover the cost of the goods or services. The entry is Total Expenditure, \$75.00, MRS (chapel fund administrator initials).

This completes the required entries for Part 1 of a Purchase Order. Some commands may require that certain additional information be included on this form. However, regardless of the information that is required, the account custodian, chapel fund administrator, and command chaplain must ensure that the funds do exist for the merchandise desired. To ensure continuity, the chapel fund administrator will forward all Purchase Order requests to the command chaplain for information and/or approval purposes.

PART 3 (GREEN COPY).—Figure II-4-20 illustrates the completed portion of the July 17 order for the medals and the August 3 Receiving Clerk portion acknowledging the receipt of the medals. The top half of this form is almost identical to Part 1 in figure II-4-19. The only difference is that a Quantity Received column is contained on Part 3. This column is inserted so that the account custodian can enter the number of items received in the space provided. This number should equal the number in the Quantity column. The account custodian counted the medals received on August 3 and the number

RECEIPT NO. 17 Jul 1980 PURCHASE ORDER NO. C-75
 FROM: RDC Marvin R. Smithers, Ecumenical Bookstore, 119 Cotton Avenue, NAYEDTRAPRODENCEN Chapel, Birmingham, AL 35211, Fund Roman Catholic Account Custodian, Pensacola, FL 32509.

QUANTITY: Being generated by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	AMOUNT
25	#4676521 Religious Medals	Each	\$3.00	\$75.00
Total Expenditure				\$75.00

DATE RECEIVED: 15 Aug 1980 RECEIVED BY: M. R. Smithers
 RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: 3 Aug 1980 Authorized for Payment
 MARKED FOR: M. R. Smithers
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: M. R. SMITHERS
 THE BILLING IS CORRECT: YES BY CHECK NO. DATE PAID: AUTHENTICATED BY (INITIALS)

PART 1 VENDOR COPY

Figure II-4-19.—Purchase Order Part 1 (Roman Catholic Account, July 1980).

RECEIPT NO. 17 Jul 1980 PURCHASE ORDER NO. C-75
 FROM: RDC Marvin R. Smithers, Ecumenical Bookstore, 119 Cotton Avenue, NAYEDTRAPRODENCEN Chapel, Birmingham, AL 35211, Fund Roman Catholic Account Custodian, Pensacola, FL 32509.

QUANTITY: Being generated by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	AMOUNT
25	#4676521 Religious Medals	Each	\$3.00	\$75.00
Total Expenditure				\$75.00

DATE RECEIVED: 15 Aug 1980 RECEIVED BY: M. R. Smithers
 RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: 3 Aug 1980 Authorized for Payment
 MARKED FOR: M. R. Smithers
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: M. R. SMITHERS
 THE BILLING IS CORRECT: YES BY CHECK NO. DATE PAID: AUTHENTICATED BY (INITIALS)

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-4-20.—Purchase Order Part 3 (Roman Catholic Account, August 3, 1980).

was 25. The entry required is 25. Since a check of the Quantity column shows that 25 items were ordered, then this order can be authorized for payment if the merchandise was not damaged in shipping. A brief explanation of the bottom half of Part 3 of the Purchase Order follows:

● **Date**—the date that the goods or services were actually received and the statement, Authorized for Payment, is inserted in the space provided. The entry is August 3, 1980 Authorized for Payment. When the account custodian enters this authorization, he is saying that the medals were received as requested and that none of the goods was damaged.

● **Signature and Printed Name of Person Receiving Material**—the account custodian will sign and print his name in the space provided.

After the account custodian has made the required entries on Part 3, he will submit all supporting evidence, including the vendor's invoice attached to Part 3 of the Purchase Order, to the chapel fund administrator for payment. For the rest of this chapter and the next, Purchase Orders will not be explained in as much detail. Refer back to this portion for guidance if necessary. For the sake of clarity, Part 3 will be the only part of the Purchase Order that will be utilized for explanation purposes.

Checking Account

After the chapel fund administrator receives Part 3 of the Purchase Order from the account custodian with the authorization to pay on the form, he then writes a check to the vendor for the total amount of the Purchase Order. RPC Smithers is also the administrator for the NET-PDC chapel fund as well as the Roman Catholic account custodian. He wrote a check in the amount of \$75 for the medals to the Ecumenical Bookstore. A sample check is shown in figure II-4-21. The NETPDC chapel fund started the fiscal year with check number 1 and has subsequently written 521 checks to date. The check number for this transaction will be number 522.

The current balance of the chapel fund checking account reflects the combined total of all of the money in the individual religious

group accounts of those authorized to be members of the chapel fund. For the purpose of this accounting application, there are two accounts: Roman Catholic and Protestant. The current balance in the chapel fund checking account, added to the \$50 in the petty cash fund, should always equal the latest COMPOSITE BALANCE in the Receipts and Expenditures Record. For this accounting application, checking account functions will not be performed other than the issuing of checks and posting the check numbers as required. However, it is important to remember that the chapel fund administrator must maintain an accurate and up-to-date checking account as well as a concise Receipts and Expenditures Record.

Receipts and Expenditures Record

The information must be posted to the Receipts and Expenditures Record to show the purchase of the medals from the Roman Catholic account. Figure II-4-22 illustrates the steps that should be taken to bring this account up to date. Following is a brief explanation of each step:

15. **DATE**—enter 8/4 for August 4, 1980.

16. **DESCRIPTION**—enter the words "ECUMENICAL BOOKSTORE" to reflect that a transaction was made with this company.

17. **CHECK NO.**—enter the check number that was issued to the Ecumenical Bookstore to cover the cost of the medals. The check number for this transaction is 522.

18. **P.O. NO.**—enter the Purchase Order number that was used for this transaction. The Purchase Order number is C-75.

19. **ROMAN CATHOLIC ACCOUNT EXPEND.**—enter the total amount of the expenditure for the medals from the checkbook and the Purchase Order. The amount is \$75.

20. **ROMAN CATHOLIC ACCOUNT BALANCE**—subtract the \$75 from the previous balance (\$1,337.51). The new balance is \$1,262.51.

21. **PROTESTANT ACCOUNT BALANCE**—since the Protestant account was not affected by this transaction, simply bring the previous balance (\$1,497.57) forward to the next line. By bringing forward the balance of an

NAVEDTRAPRODEVYEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509
 NO. 522
 August 4 19 80 53-64
 122
 PAY TO THE ORDER OF Ecumenical Bookstore \$ 75.00 DOLLARS
Seventy-five and 00/100
 THE AMERICAN BANK
 FOR Medals Catholic Acct. M. R. Smithers ADMINISTRATOR
 86-483158 651 0003

Figure II-4-21.—Check Number 522 (Purchase Order C-75).

NETPDC CHAPEL FUND (NAME OF COMMAND)

PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	
8/1	BALANCE BROUGHT FORWARD				1052.28		1214.96			2267.24
8/3	SUNDAY COLLECTIONS			285.23	1337.51	282.61	1497.57			2835.08
8/4	ECUMENICAL BOOKSTORE	522	C-75		75.00		1497.57			2760.08
15										
16										
17										
18										
19										
20										
21										
22										

Figure II-4-22.—Receipts and Expenditures Record (Payment of Purchase Order C-75, August 4, 1980).

unaffected account each time an entry is made, the chapel fund administrator can check the figures more easily after each transaction.

22. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,262.51) and the PROTESTANT ACCOUNT BALANCE (\$1,497.57). The new balance is \$2,760.08. Remember to check the figures.

ROMAN CATHOLIC ACCOUNT BALANCE (8/3)	\$ 1,337.51
ROMAN CATHOLIC ACCOUNT EXPENDITURE (8/4)	- 75.00
ROMAN CATHOLIC ACCOUNT BALANCE (8/4)	\$ 1,262.51
PROTESTANT ACCOUNT BALANCE (8/4)	+ 1,497.57
COMPOSITE BALANCE (8/4)	\$ 2,760.08

OR

COMPOSITE BALANCE (8/3)	\$ 2,835.08
ROMAN CATHOLIC ACCOUNT EXPENDITURE (8/4)	- 75.00
COMPOSITE BALANCE (8/4)	\$ 2,760.08

Either or both of the foregoing procedures may be utilized to ensure that the figures are accurate. After the entries have been completed on the Receipts and Expenditures Record, there is one final thing that must be done. The COMPOSITE BALANCE in the Receipts and Expenditures Record must be cross-checked with the latest balance in the checkbook to ensure that the figures are accurate. Since the records for a complete checking account are not being maintained for this practice accounting application, it may be assumed that all the entries on the Receipts and Expenditures Record in the COMPOSITE BALANCE column equal the sum of the latest checkbook figure plus the \$50 in the petty cash fund.

This completes the required steps for posting the purchase of the religious medals. A brief summary should help clear up any problem area. Part 1 of the Purchase Order (NAV-COMPT Form 2213) will not be mentioned in this summary since it would have been mailed to the vendor on the day that it was prepared (July 17, 1980).

● Purchase Order (Part 3)—after the merchandise arrives, the Roman Catholic account custodian should perform the following steps:

- a. Check the shipment for damaged goods.
- b. Count the items in the shipment to make sure that the number ordered coincides with the number received.
- c. After verifying that the goods were not damaged and the shipment matched what was ordered, the account custodian dates the bottom half of the Part 3 and enters the words "Authorized for Payment" on the form and gives Part 3 to the chapel fund administrator.

● Checking Account—after receiving the "Authorized for Payment" Part 3, the chapel fund administrator should take the following steps:

- a. Issue and mail a check to the company from which the goods were ordered.
- b. Post the check and subtract the amount of this check from the previous balance in the checkbook.

● Receipts and Expenditures Record—after issuing the check, the chapel fund administrator should take the following steps:

- a. Post all the required entries to the account which is affected by this transaction.
- b. Compute the new balance for the affected account.
- c. Carry forward the last balance of the account not affected by this transaction.
- d. Figure the new composite balance by adding the Roman Catholic account balance to the Protestant account balance.
- e. Compare the new composite balance with the latest balance in the checkbook. If they are the same after adding the \$50 in the petty cash fund to the latest checkbook balance, then the chapel fund administrator is ready for the next transaction.

AUGUST 7, 1980

The Protestant advisory council held a luncheon today for the prospective Sunday

school teachers. The luncheon was funded out of the Protestant account of the NETPDC chapel fund. The Purchase Order illustrated in figure II-4-23 provides the accounting data needed for this transaction. The Purchase Order in this figure is very similar to the one illustrated in figure II-4-22. Two of the major differences are that the Purchase Order was prepared the same day that the luncheon was held; and, this latter purchase did not involve a purchase of goods to be used at a later date. This poses a question; "Why fill out a Purchase Order when goods are not being ordered from a vendor?" There is a good explanation for this procedure. By issuing a Purchase Order for every expenditure, the chapel fund administrator has to initial the form indicating that there are sufficient funds in the particular account to cover the expenditure and this ensures that overspending does not occur. After the chapel fund administrator initials the Purchase Order in this latter transaction for the luncheon, the procedures are identical to the steps explained for the August 4, 1980 transaction for the Roman Catholic account.

For the remainder of this chapter and the next, an explanation will not be given for all transactions. The accounting data will be supplied along with the step-by-step entries required on the Receipts and Expenditures Record. Refer to this section or the preceding sections for clarification when necessary.

Checking Account

Figure II-4-24 shows the check issued for payment of the luncheon.

Receipts and Expenditures Record

Just as was done with the purchase of the medals in the Roman Catholic account transaction, the cost of the luncheon must be posted to the Receipts and Expenditures Record. Figure II-4-25 illustrates the steps needed to bring the Protestant account up to date. Following is a brief explanation of each step:

23. DATE—enter 8/7 for August 7, 1980.

24. DESCRIPTION—enter the words "CMO CLUB" to reflect that a transaction was made with the club.

25. CHECK NO.—enter the check number that was issued to the CMO Club to pay for the luncheon. The check number for this transaction is 523.

26. P.O. NO.—enter the Purchase Order number that was used for this transaction. The Purchase Order number is P-82.

27. ROMAN CATHOLIC ACCOUNT BALANCE—since the Roman Catholic account was not affected by this transaction, simply bring the previous balance (\$1,262.51) forward to the next line.

28. PROTESTANT ACCOUNT EXPEND.—enter the total amount of the expenditure for the luncheon from the checkbook and the Purchase Order. The amount is \$142.51.

29. PROTESTANT ACCOUNT BALANCE—subtract the \$142.51 from the previous balance (\$1,497.57). The new balance is \$1,355.06.

30. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,262.51) and the PROTESTANT ACCOUNT BALANCE (\$1,355.06). The new balance is \$2,617.57. Check the figures again.

AUGUST 10, 1980

Sunday services were conducted on this date. The collections were turned over to the chapel fund administrator after being counted and verified by the appropriate account custodians.

Roman Catholic Service

The collection was counted by two adults and certified by the Roman Catholic account custodian. The collection consisted of the monies illustrated in figure II-4-26.

Protestant Service

The collection was counted by two adults and certified by the Protestant account custodian. The collection consisted of the monies illustrated in figure II-4-27.

Receipts and Expenditures Record

The steps required to bring the Roman Catholic and Protestant accounts up to date are

PURCHASE ORDER
 (FORM 2015 IS (PT) (REV. 5-79))
 (SEE DISPLACEMENTS)

ACTIVITY NO. _____ DATE 7 Aug 1980 PURCHASE ORDER NO. P-82

FROM: RP2 Alice L. Ship
 NAVETRAPPRODEVEN Chapel
 Fund Protestant Account Pensacola, FL 32509
 Custodian
 Pensacola, FL 32509

TO: CMO Mess Treasurer
 NAVETRAPPRODEVEN
 Fund Protestant Account Pensacola, FL 32509
 Custodian
 Pensacola, FL 32509

COMMENTS: Being generated by computer system, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
50	Roast Beef Dinners	50	Each	\$2.50	\$125.00
	Waitress Tip				17.51
Total Expenditure					\$142.51

DATE RECEIVED 7 Aug 1980 RECEIVED BY *A. L. Ship*

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: DATE 7 Aug 1980 Authorized for Payment

MAILED FOR: _____ RECEIVING CLERK

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: *A. L. Ship*
 A. L. SHIP

THE BILLING IS CORRECT: _____ PAID BY CHECK NO. _____ DATE PAID _____

PART 3 RECEIVING/BOOKKEEPER COPY

NAVETRAPPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

PAY TO THE ORDER OF CMO Clubs

One hundred - forty two and 51/100 DOLLARS

THE AMERICAN BANK

FOR Sumcheon Protestant Dist.
 86483158

M. R. Smitley
 ADMINISTRATOR

NO. 523
 63-64
 122

August 7 19 80

Figure II-4-24.—Check Number 523 (Purchase Order P-82).

Figure II-4-23.—Purchase Order Part 3 (Protestant Account, August 7, 1980).

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	COMPOSITE BALANCE
8/1	BALANCE BROUGHT FORWARD			1052.28	1214.98		2267.24
8/3	SUNDAY COLLECTIONS			285.23	1497.57	282.61	2835.08
8/4	ECUMENICAL BOOKSTORE	522	C-75	75.00	1497.57		2760.08
8/7	CMO CLUB	523	P-82		142.51	1355.06	2617.57
23		25	26	27	28	29	30

Figure II-4-25.—Receipts and Expenditures Record (Payment of Purchase Order P-82, August 7, 1980).

illustrated in figure II-4-28. A brief explanation follows:

31. DATE—enter 8/10 for August 10, 1980.
32. DESCRIPTION—enter the words “SUNDAY COLLECTIONS” to show the source of these receipts.
33. ROMAN CATHOLIC ACCOUNT RECEIPTS—enter the total amount of the collection from the Chapel Fund Receipt Voucher which was \$221.18.
34. ROMAN CATHOLIC ACCOUNT BALANCE—add the \$221.18 to the previous balance (\$1,262.51). The new balance is \$1,483.69.
35. PROTESTANT ACCOUNT RECEIPTS—enter the total amount of the collection from the Chapel Fund Receipt Voucher which was \$250.85.
36. PROTESTANT ACCOUNT BALANCE—add the \$250.85 to the previous balance (\$1,355.06). The new balance is \$1,605.91.
37. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,483.69) and the PROTESTANT ACCOUNT BALANCE (\$1,605.91). The new balance is \$3,089.60.

AUGUST 11, 1980

In their monthly meeting of July 14, the Protestant advisory council voted unanimously, after seeking guidance from Chaplain Jones, to purchase gifts for those members of the Protestant group who had contributed significantly to the attainment of the goals of the Command Religious Program. The council set up stringent guidelines concerning nominations for these awards. It was decided by the council to present Bibles to the honorees. The Protestant account custodian placed an order for the Bibles on July 24 and they arrived on August 11. It is time to take the necessary steps to pay for this purchase.

Purchase Order (Part 3)

The Protestant account custodian checked the shipment to ensure that the merchandise was not damaged and that the number of Bibles received coincided with the number ordered.

After verifying that the order was acceptable, RP2 Ship dated the Purchase Order (Part 3) and stated that payment could be made. Figure II-4-29 illustrates this transaction.

Checking Account

Figure II-4-30 shows the check issued for payment of the Bibles.

Receipts and Expenditures Record

The steps required to bring the Protestant account up to date are illustrated in figure II-4-31. A brief explanation follows:

38. DATE—enter 8/11 for August 11, 1980.
39. DESCRIPTION—enter the words “ECUMENICAL BOOKSTORE” to reflect that a transaction was made with this company.
40. CHECK NO.—enter the check number that was issued to the Ecumenical Bookstore to cover the cost of the Bibles. The check number for this transaction is 524.
41. P.O. NO.—enter the Purchase Order number that was issued for this transaction. The Purchase Order number for this transaction is P-81. NOTE: Earlier in this chapter, it was explained that there may be occasions when the Purchase Order numbers may appear to be out of sequence. Look at the 8/7 entry (CMO CLUB) on the Receipts and Expenditures Record; the P.O. NO. is P-82 for that entry. This occurred because an immediate payment was made to the CMO Club and Purchase Order number P-81 was outstanding at that time. Payments are not made until goods or services are actually received. The Purchase Order numbers are not out of sequence, so don't be alarmed when this occurs.
42. ROMAN CATHOLIC ACCOUNT BALANCE—since the Roman Catholic account was not affected by this transaction, simply bring the previous balance (\$1,483.69) forward to the next line.
43. PROTESTANT ACCOUNT EXPEND.—enter the total amount of the expenditure for the Bibles from the checkbook and the Purchase Order. This amount is \$63.

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC
(NAME OF COMMAND)

I. COLLECTION
DATE 10 AUG 80
TIME 0900
RELIGIOUS GROUP CATHOLIC
ATTENDANCE 216

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 X 1 = \$ 10.00
10.00 X 4 = 20.00
5.00 X 5 = 10.00
2.00 X 106 = 106.00
1.00 X 9 = 4.50
.50 X 180 = 45.00
.25 X 113 = 11.30
.10 X 281 = 14.05
.05 X 33 = .33
TOTAL \$ 221.18

TOTAL \$ 221.18

COUNTED BY Lisa Johnson COUNTED BY Jack Olson
CERTIFIED BY M. R. Smithers

Figure II-4-26.—Chapel Fund Receipt Voucher (Roman Catholic Service, August 10, 1980).

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC
(NAME OF COMMAND)

I. COLLECTION
DATE 10 AUG 80
TIME 1030
RELIGIOUS GROUP PROTESTANT
ATTENDANCE 260

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 X 1 = \$ 20.00
10.00 X 6 = 60.00
5.00 X 7 = 35.00
2.00 X 1 = 2.00
1.00 X 105 = 105.00
.50 X 3 = 1.50
.25 X 10 = 2.50
.10 X 151 = 15.10
.05 X 180 = 9.00
.01 X 75 = .75
TOTAL \$ 250.85

TOTAL \$ 250.85

COUNTED BY Nancy Patey COUNTED BY David Allmon
CERTIFIED BY A. L. Ship

Figure II-4-27.—Chapel Fund Receipt Voucher (Protestant Service, August 10, 1980).

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	COMPOSITE BALANCE
8/1	BALANCE BROUGHT FORWARD			1052.28		1214.96	2267.24
8/3	SUNDAY COLLECTIONS			285.23	282.61	1497.57	2835.08
8/4	ECUMENICAL BOOKSTORE	522	C-75	75.00		1497.57	2760.08
8/7	CMO CLUB	523	P-82	1262.51		142.51	2617.57
8/10	SUNDAY COLLECTIONS			1483.69	250.85	1605.91	3089.60
31				33	35	36	37

Figure II-4-28.—Receipts and Expenditures Record (Sunday Collections, August 10, 1980).

44. PROTESTANT ACCOUNT BALANCE—subtract the \$63 from the previous balance (\$1,605.91). The new balance is \$1,542.91.

45. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,483.69) and the PROTESTANT ACCOUNT BALANCE (\$1,542.91). The new balance is \$3,026.60.

AUGUST 15, 1980

Today was a Holy Day of Obligation for Roman Catholics. A service was conducted at 1200 in the NETPDC chapel. However, a collection was not taken at the service; therefore, no entry is required in the Receipts and Expenditures Record.

During the monthly meeting of the Roman Catholic advisory committee on August 11, it was decided that a donation in the amount of \$200 would be made to the local chapter of the Little Sisters of the Poor.

Purchase Order (Part 3)

The Roman Catholic account custodian issued Purchase Order number C-76 to document this donation. Figure II-4-32 shows an illustration of this transaction.

Checking Account

Figure II-4-33 shows the check issued to the Little Sisters of the Poor.

Receipts and Expenditures Record

The steps required to bring the Roman Catholic account up to date are illustrated in figure II-4-34. A brief explanation follows:

46. DATE—enter 8/1 5 for August 15, 1980.

47. DESCRIPTION—enter the words “LITTLE SISTERS OF THE POOR” to show that a donation was made to that group.

48. CHECK NO.—enter the check number that was issued to the Little Sisters of the Poor for this donation. The check number for this transaction is 525.

49. P.O. NO.—enter the Purchase Order number that was used for this transaction. The Purchase Order number is C-76.

50. ROMAN CATHOLIC ACCOUNT EXPEND.—enter the total amount of the donation to the Little Sisters of the Poor from the checkbook and Purchase Order. The amount is \$200.

51. ROMAN CATHOLIC ACCOUNT BALANCE—Subtract the \$200 from the previous balance (\$1,483.69). The new balance is \$1,283.69.

52. PROTESTANT ACCOUNT BALANCE—since the Protestant account was not affected by this transaction, simply bring the previous balance (\$1,542.91) forward to the next line.

53. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,283.69) and the PROTESTANT ACCOUNT BALANCE (\$1,542.91). The new balance is \$2,826.60.

AUGUST 16, 1980

During the monthly meeting of the Protestant advisory council on August 11, it was decided that a donation in the amount of \$100 would be made to the Escambia Boys and Girls Sheriff's Ranch.

Purchase Order (Part 3)

The Protestant account custodian issued Purchase Order number P-83 to document this donation. Figure II-4-35 shows an illustration of this transaction.

Checking Account

Figure II-4-36 shows the check issued to the Escambia Boys and Girls Sheriff's Ranch.

Receipts and Expenditures Record

The steps required to bring the Protestant account up to date are illustrated in figure II-4-37. A brief explanation follows:

54. DATE—enter 8/16 for August 16, 1980,

PURCHASE ORDER
NAVY/PROVIDEN FORM 526 (P) REV. 5-79
S/N 0804-11-200-200

ACTIVITY NO. _____ DATE August 16, 1980 PROGRAM ORDER NO. P-83

Escambia Boys and Girls
NAVETRAPRODEVEN Chapel
Fund Protestant Account
Custodian
Pensacola, Florida 32509

REQUISITION NO. _____

Quantity Being Governed by Instructions Hereon, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
-	Donation to Escambia Boys and Girls Sheriff's Ranch	-	-	-	\$100.00

Total Expenditure \$100.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ DATE August 16, 1980 Authorized for Payment

MAILED FOR: _____

INITIALS AND PRINTED NAME OF PERSON RECEIVING MATERIAL: _____

THE BILLING IS CORRECT: _____

RECEIVING/BOOKKEEPER COPY

NAVETRAPRODEVEN CHAPEL FUND
PENSACOLA, FLORIDA 32509

August 16, 1980 NO. 526

PAY TO THE ORDER OF Escambia Sheriff's Ranch \$ 100.00

One hundred and 00/100 DOLLARS

THE AMERICAN BANK

FOR Donation Protestant Act. M. R. Saunders

351-3003

Figure II-4-36.—Check Number 526 (Purchase Order P-83).

Figure II-4-35.—Purchase Order Part 3 (Protestant Account, August 16, 1980).

B/4	ECUMENICAL BOOKSTORE	522	C-75		75.00	1262.51		1997.57		2760.08
B/7	CMO CLUB	523	P-82			1262.51		142.51	1355.06	2617.57
B/10	SUNDAY COLLECTIONS			221.18		1483.69	250.85		1605.91	3089.60
B/11	ECUMENICAL BOOKSTORE	524	P-81			1483.69		63.00	1542.91	3026.60
B/15	LITTLE SISTERS OF THE POOR	525	C-76		200.00	1283.69		1542.91		2826.60
B/16	ESCAMBIA SHERIFF'S RANCH	526	P-83			1283.69		100.00	1442.91	2726.60
54										
		55								
		56	57			58		59	60	61

Figure II-4-37.—Receipts and Expenditures Record (Payment of Purchase Order P-83, August 16, 1980).

55. DESCRIPTION—enter the words “ESCAMBIA SHERIFF’S RANCH” to show that a donation was made to that organization.

56. CHECK NO.—enter the check number that was issued to the Escambia Boys and Girls Sheriff’s Ranch for this donation. The check number for this transaction is 526.

57. P.O. NO.—enter the Purchase Order number that was used for this transaction. The Purchase Order number is P-83.

58. ROMAN CATHOLIC ACCOUNT BALANCE—since the Roman Catholic account balance was not affected by this transaction, simply bring the previous balance (\$1,283.69) forward to the next line.

59. PROTESTANT ACCOUNT EXPEND.—enter the total amount of the donation to the Escambia Boys and Girls Sheriff’s Ranch from the checkbook and the Purchase Order. The amount is \$100.

60. PROTESTANT ACCOUNT BALANCE—subtract the \$100 from the previous balance (\$1,542.91). The new balance is \$1,442.91.

61. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,283.69) and the PROTESTANT ACCOUNT BALANCE (\$1,442.91). The new balance is \$2,726.60.

AUGUST 17, 1980

Sunday services were conducted on this date. The collections were turned over to the chapel fund administrator after being counted and verified by the Roman Catholic and Protestant account custodians.

Roman Catholic Service

The collection was counted by two adults and certified by the Roman Catholic account custodian. The collection consisted of the monies illustrated in figure II-4-38.

Protestant Service

The collection was counted by two adults and certified by the Protestant account custodian. The collection consisted of the monies illustrated in figure II-4-39.

Receipts and Expenditures Record

The steps required to bring the Roman Catholic and Protestant accounts up to date are illustrated in figure II-4-40. A brief explanation follows:

62. DATE—enter 8/17 for August 17, 1980.

63. DESCRIPTION—enter the words “SUNDAY COLLECTIONS” to show the source of these receipts.

64. ROMAN CATHOLIC ACCOUNT RECEIPTS—enter the total amount of the collection from the Chapel Fund Receipt Voucher which was \$325.10.

65. ROMAN CATHOLIC ACCOUNT BALANCE—add the \$325.10 to the previous balance (\$1,283.69). The new balance is \$1,608.79.

66. PROTESTANT ACCOUNT RECEIPTS—enter the total amount of the collection from the Chapel Fund Receipt Voucher which was \$302.46.

67. PROTESTANT ACCOUNT BALANCE—add the \$302.46 to the previous balance (\$1,442.91). The new balance is \$1,745.37.

68. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,608.79) and the PROTESTANT ACCOUNT BALANCE (\$1,745.37). The new balance is \$3,354.16.

AUGUST 20, 1980

The Roman Catholic advisory committee held a meeting last night concerning the damage that St. Leo’s Orphanage sustained in a recent fire. The committee voted to make a donation of \$200 to this orphanage.

Purchase Order (Part 3)

The Roman Catholic account custodian issued Purchase Order number c-77 to document this donation. Figure II-4-41 illustrates this transaction.

Checking Account

Figure II-4-42 shows the check issued to St. Leo’s Orphanage.

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC
(NAME OF COMMAND)

I. COLLECTION
DATE 17 AUG 80
TIME 0900
RELIGIOUS GROUP CATHOLIC
ATTENDANCE 241

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 X 1 = \$ 20.00
10.00 X 6 = 60.00
5.00 X 12 = 60.00
2.00 X 5 = 10.00
1.00 X 125 = 125.00
.50 X 5 = 2.50
.25 X 90 = 22.50
.10 X 151 = 15.10
.05 X 170 = 8.50
.01 X 150 = 1.50

TOTAL \$ 325.10

COUNTED BY Lisa Johnson COUNTED BY Jack Olson
CERTIFIED BY M. R. Smithers

Figure II-4-38.—Chapel Fund Receipt Voucher (Roman Catholic Service, August 17, 1980).

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC
(NAME OF COMMAND)

I. COLLECTION
DATE 17 AUG 80
TIME 1030
RELIGIOUS GROUP PROTESTANT
ATTENDANCE 255

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 X 2 = \$ 40.00
10.00 X 8 = 80.00
5.00 X 10 = 50.00
2.00 X 10 = 20.00
1.00 X 75 = 75.00
.50 X 3 = 1.50
.25 X 80 = 20.00
.10 X 101 = 10.10
.05 X 100 = 5.00
.01 X 86 = .86

TOTAL \$ 302.46

COUNTED BY Nancy Peety COUNTED BY David Allmore
CERTIFIED BY A. L. Ship

Figure II-4-39.—Chapel Fund Receipt Voucher (Protestant Service, August 17, 1980).

8/7	C MO CLUB	523	P-82		1262.51	142.51	1355.06		2617.57
8/10	SUNDAY COLLECTIONS			231.18	1483.69	250.85	1605.91		3089.60
8/11	ECUMENICAL BOOKSTORE	524	P-81		1483.69	63.00	1542.91		3026.60
8/15	LITTLE SISTERS OF THE POOR	525	C-76		200.00	1542.91			2826.60
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83		1283.69	100.00	1442.91		2726.60
8/17	SUNDAY COLLECTIONS			325.10	1608.79	302.46	1745.37		3354.16
62									
					65	66	67		68

Figure II-4-40.—Receipts and Expenditures Record (Sunday Collections, August 17, 1980).

Receipts and Expenditures Record

The steps required to bring the Roman Catholic account up to date are illustrated in figure II-4-3. A brief explanation follows:

69. DATE—enter 8/20 for August 20, 1980.

70. DESCRIPTION—enter the words “ST. LEO’S ORPHANAGE” to show that a donation was made to that organization.

71. CHECK NO.—enter the check number that was issued to St. Leo’s Orphanage for this donation. The check number for this transaction is 527.

72. P.O. NO.—enter the Purchase Order number that was used for this transaction. The Purchase Order number is C-77.

73. ROMAN CATHOLIC ACCOUNT EXPEND.—enter the total amount of the donation to St. Leo’s Orphanage from the checkbook and the Purchase Order. The amount is \$200.

74. ROMAN CATHOLIC ACCOUNT BALANCE—subtract the \$200 from the previous balance (\$1,608.79). The new balance is \$1,408.79.

75. PROTESTANT ACCOUNT BALANCE—since the Protestant account was not affected by this transaction, simply bring the previous balance (\$1,745.37) forward to the next line.

76. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,408.79) and the PROTESTANT ACCOUNT BALANCE (\$1,745.37). The new balance is \$3,154.16.

AUGUST 24, 1980

Sunday services were conducted on this date. The collections were turned over to the chapel fund administrator after being counted and verified by the Roman Catholic and Protestant account custodians.

Roman Catholic Service

The collection was counted by two adults and certified by the Roman Catholic account custodian. The collection consisted of the monies illustrated in figure II-4-44.

Protestant Service

The collection was counted by two adults and certified by the Protestant account custodian. The collection consisted of the monies’ illustrated in figure II-4-45.

Receipts and Expenditures Record

The steps required to bring the Roman Catholic and Protestant accounts up to date are illustrated in figure II-4-46. A brief explanation follows:

77. DATE—enter 8/24 for August 24, 1980.

78. DESCRIPTION—enter the words “SUNDAY COLLECTIONS” to show the source of these receipts.

79. ROMAN CATHOLIC ACCOUNT RECEIPTS—enter the total amount of the collection from the Chapel Fund Receipt Voucher which was \$241.

80. ROMAN CATHOLIC ACCOUNT BALANCE—add the \$241 to the previous balance (\$1,408.79). The new balance is \$1,649.79.

81. PROTESTANT ACCOUNT RECEIPTS—enter the total amount of the collection from the Chapel Fund Receipt Voucher which was \$271.15.

82. PROTESTANT ACCOUNT BALANCE—add the \$271.15 to the Previous balance (\$1,745.37). The new balance is \$2,016.52.

83. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,649.79) and the PROTESTANT ACCOUNT BALANCE (\$2,016.52). The new balance is \$3,666.31.

AUGUST 29, 1980

The Roman Catholic and Protestant groups purchase flowers for the Sunday services from Pretty Florist. They divide the cost of the flowers equally between each account. Pretty Florist has agreed to provide the flowers at a cost of \$20 per Sunday and does not require a Purchase Order in advance. This agreement has been in effect for the current fiscal year and is renegotiable each year. As a matter of routine,

PROCEEDS FROM: **NAVEDTRAPRODEVEN CHAPEL** (87) (REV. 5-79) (87) (REV. 5-79)

DATE: 20 Aug 1980

PERIOD: C-77

FROM: **RPC Marvin R. Smithers**
NAVEDTRAPRODEVEN Chapel
 205 Government Street
 Pensacola, FL 32504

ACCOUNT: **St. Leo's Orphanage**
 Fund Roman Catholic
 Account Custodian
 Pensacola, FL 32509

DESCRIPTION: Donation to St. Leo's Orphanage

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
	Donation to St. Leo's Orphanage	-	-	-	\$200.00
Total Expenditure					\$200.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: 20 Aug 1980 Authorized for Payment

RECEIVING CLERK: **M. R. Smithers**

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: **M. R. SMITHERS**

BOOKKEEPER: **M. R. SMITHERS**

THE BILLING IS CORRECT: YES BY CHECK NO. DATE PAID

PART 3 RECEIVING/BOOKKEEPER COPY

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

NO. **527**
 53-51
 172

August 20, 19 **80**

PAY TO THE ORDER OF: **St. Leo's Orphanage** \$ **200.00**

Two hundred and 00/100 DOLLARS

THE AMERICAN BANK

FOR: **Donation Catholic Rect.** **M. R. Smithers** ADMINISTRATOR

86483158 651 3003

Figure II-4-42.—Check Number 527 (Purchase Order C-77).

Figure II-4-41.—Purchase Order Part 3 (Roman Catholic Account, August 20, 1980).

DATE	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT	DATE PAID	AMOUNT PAID	DATE PAID	AMOUNT PAID
8/10	SUNDAY COLLECTIONS					231.18	1483.69	250.85	1605.91
8/11	ECUMENICAL BOOKSTORE	524	P-81				1483.69		63.00/1542.91
8/15	LITTLE SISTERS OF THE POOR	525	C-76		200.00		1283.69		1542.91
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83				1283.69		100.00/1442.91
8/17	SUNDAY COLLECTIONS					325.10	1608.79	302.46	1745.37
8/20	ST. LEO'S ORPHANAGE	527	C-77		200.00		1408.79		1745.37
69									
		70							
		71	72						
		73	74						
									75
									76

Figure II-4-43.—Receipts and Expenditures Record (Payment of Purchase Order C-77, August 20, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC (NAME OF COMMAND) CHAPEL FUND

I. COLLECTION DATE 24 AUG 80

TIME 1030

RELIGIOUS GROUP PROTESTANT

ATTENDANCE 253

II. OTHER RECEIPTS

DATE _____ RELIGIOUS GROUP _____

SOURCE _____

III. DEPOSITED

DATE _____ BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$ _____

\$20.00 _____

10.00 X 7 = 70.00

5.00 X 12 = 60.00

2.00 X 3 = 6.00

1.00 X 85 = 85.00

.50 X 13 = 6.50

.25 X 100 = 25.00

.10 X 101 = 10.10

.05 X 162 = 8.10

.01 X 45 = .45

TOTAL \$ 271.15

COUNTED BY Nancy Petry COUNTED BY David Alborn

CERTIFIED BY A. F. Ship

Figure II-4-45.—Chapel Fund Receipt Voucher (Protestant Service, August 24, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC (NAME OF COMMAND) CHAPEL FUND

I. COLLECTION DATE 24 AUG 80

TIME 0900

RELIGIOUS GROUP CATHOLIC

ATTENDANCE 220

II. OTHER RECEIPTS

DATE _____ RELIGIOUS GROUP _____

SOURCE _____

III. DEPOSITED

DATE _____ BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$ _____

\$20.00 X 1 = 20.00

10.00 X 1 = 10.00

5.00 X 2 = 10.00

2.00 X 1 = 2.00

1.00 X 125 = 125.00

.50 X 8 = 4.00

.25 X 240 = 60.00

.10 X 51 = 5.10

.05 X 93 = 4.65

.01 X 25 = .25

TOTAL \$ 241.00

COUNTED BY Lisa Johnson COUNTED BY Jack Alborn

CERTIFIED BY M. R. Smithers

Figure II-4-44.—Chapel Fund Receipt Voucher (Roman Catholic Service, August 24, 1980).

8/11	ECUMENICAL BOOKSTORE	524 P-81		1483.69	63.00	1542.91	3026.60
8/15	LITTLE SISTERS OF THE POOR	525 C-76	200.00	1283.69	1542.91	2826.60	
8/16	ESCAMBIA SHERIFF'S RANCH	526 P-83		1283.69	100.00	1442.91	2726.60
8/17	SUNDAY COLLECTIONS			1608.79	1745.37	3354.16	
8/20	ST. LEO'S ORPHANAGE	527 C-77	200.00	1408.79	1745.37	3154.16	
8/24	SUNDAY COLLECTIONS			1649.79	2016.52	3666.31	
77				80	81	82	83
				79	78		

Figure II-4-46.—Receipts and Expenditures Record (Sunday Collections, August 24, 1980).

the Roman Catholic and Protestant chapel fund custodians submit a Purchase Order to the chapel fund administrator on the last Friday of the month authorizing payment of the flowers. There are five Sundays in August, so the total cost of the flowers is \$100.

Purchase Order (Part 3)

The Roman Catholic account custodian issued Purchase Order number C-78 for \$50 (figure II-4-47) and the Protestant account custodian issued Purchase Order number P-84 for \$50 (figure II-4-48) to document this transaction.

Checking Account

Figure II-4-49 shows the check issued to Pretty Florist.

Receipts and Expenditures Record

The steps required to bring the Roman Catholic and Protestant accounts up to date are illustrated in figure II-4-50. A brief explanation follows:

84. DATE—enter 8/29 for August 29, 1980.

85. DESCRIPTION—enter the words “PRETTY FLORIST” to reflect that a transaction was made with this company.

86. CHECK NO.—enter the check number that was issued to Pretty Florist to cover the cost of the flowers. The check number for this transaction is 528.

87. P.O. NO.—enter the Purchase Order numbers that were used for this transaction. The Purchase Order numbers are C-78 and P-84.

88. ROMAN CATHOLIC ACCOUNT EXPEND.—enter the total amount of the expenditure for the flowers from the Purchase Order (C-78). This amount is \$50.

89. ROMAN CATHOLIC ACCOUNT BALANCE—subtract the \$50 from the previous balance (\$1,649.79). The new balance is \$1,599.79.

90. PROTESTANT ACCOUNT EXPEND.—enter the total amount of the expenditure for the flowers from the Purchase Order (P-84). This amount is \$50.

91. PROTESTANT ACCOUNT BALANCE—subtract the \$50 from the previous balance (\$2,016.52). The new balance is \$1,966.52.

92. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,599.79) and the PROTESTANT ACCOUNT BALANCE (\$1,966.52). The new balance is \$3,566.31.

AUGUST 31, 1980

Sunday services were conducted on this date.. The collections were turned over to the chapel fund administrator after being counted and verified by the Roman Catholic and Protestant account custodians.

Roman Catholic Service

The collection was counted by two adults and certified by the Roman Catholic account custodian. The collection consisted of the monies illustrated in figure II-4-51.

Protestant Service

The collection was counted by two adults and certified by the Protestant account custodian. The collection consisted of the monies illustrated in figure II-4-52.

Receipts and Expenditures Record

The steps required to bring the Roman Catholic and Protestant accounts up to date are illustrated in figure II-4-53. A brief explanation follows:

93. DATE—enter 8/31 for August 31, 1980.

94. DESCRIPTION—enter the words “SUNDAY COLLECTIONS” to show the source of these receipts.

95. ROMAN CATHOLIC ACCOUNT RECEIPTS—enter the total amount of the collection from the Chapel Fund Receipt Voucher which was \$299.50.

96. ROMAN CATHOLIC ACCOUNT BALANCE—add the \$299.50 to the previous balance (\$1,599.79). The new balance is \$1,899.29.

PURCHASE ORDER
 MAYCOMB FORM 210 & PT. 270
 5/4 98-11-76-500

ACTIVITY NO. _____ DATE 29 Aug 1980
 PRECISE ORDER NO. P-84

BUYER TO: NETPDC (Code CH)

FROM: RP2 Alice L. Ship, Pretty Florist
 HAVETRAPRODEVEN Chapel 8693 Pace Boulevard
 Fund Protestant Account Pensacola, FL 32507
 Custodian Pensacola, FL 32509

COMMENTS: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
5	Flowers for Sunday Services in August	5*	Each	\$10.00	\$50.00
*NOTE: Flowers were received on 3, 10, 17, and 24 August. The flowers for the services to be held on 31 August were received today.					
Total Expenditure					\$50.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ DATE 29 Aug 1980 Authorized for Payment
 RECEIVING CLERK: _____

SIGNED FOR: _____
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: *A. L. SHIP*
 BOOKKEEPER: _____

THE BILLING IS CORRECT: _____ DATE PAID: _____
 RECEIVING/BOOKKEEPER COPY

Figure II-4-48.—Purchase Order Part 3 (Protestant Account, 1980).

PURCHASE ORDER
 MAYCOMB FORM 210 & PT. 270
 5/4 98-11-76-500

ACTIVITY NO. _____ DATE 29 Aug 1980
 PRECISE ORDER NO. C-78

BUYER TO: NETPDC (Code CH)

FROM: RPC Marvin R. Smithers, Pretty Florist
 HAVETRAPRODEVEN Chapel 8693 Pace Boulevard
 Fund Roman Catholic Account Pensacola, FL 32507
 Account Custodian Pensacola, FL 32509

COMMENTS: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
5	Flowers for Sunday Services in August	5*	Each	\$10.00	\$50.00
*NOTE: Flowers were received on 3, 10, 17, and 24 August. The flowers for the services to be held on 31 August were received today.					
Total Expenditure					\$50.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ DATE 29 Aug 1980 Authorized for Payment
 RECEIVING CLERK: _____

SIGNED FOR: _____
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: *M. R. SMITHERS*
 BOOKKEEPER: _____

THE BILLING IS CORRECT: _____ DATE PAID: _____
 RECEIVING/BOOKKEEPER COPY

Figure II-4-47.—Purchase Order Part 3 (Roman Catholic Account, August 29, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND
PENSACOLA, FLORIDA 32509

NO. 528
53-54
172

PAY TO THE ORDER OF August 29 19 80 \$ 100.00 DOLLARS

Pretty Florist

THE AMERICAN BANK

One hundred and 00/100

Flowers: Catholic and Protestant

FOR Auto \$50.00 each 551 3003

M. R. Smithers
ADMINISTRATOR

Figure II-4-49.—Check Number 528 (Purchase Orders C-78 and P-84).

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	COMPOSITE BALANCE	
8/1	BALANCE BROUGHT FORWARD			1052.28		1214.96	2267.24	
8/3	SUNDAY COLLECTIONS			285.23		1497.57	2835.08	
8/4	ECUMENICAL BOOKSTORE	522	C-78	75.00	282.61	1497.57	2760.08	
8/7	C.M.O. CLUB	523	P-82			142.51	2617.57	
8/10	SUNDAY COLLECTIONS			221.18	250.85	1605.91	3089.60	
8/11	ECUMENICAL BOOKSTORE	524	P-81			63.00	3026.60	
8/15	LITTLE SISTERS OF THE POOR	525	C-76	200.00		1542.91	2826.60	
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83			100.00	2726.60	
8/17	SUNDAY COLLECTIONS			325.10	302.46	1745.37	3354.16	
8/20	ST. LEO'S ORPHANAGE	527	C-77	200.00		1745.37	3154.16	
8/24	SUNDAY COLLECTIONS			241.00	271.15	2016.52	3666.31	
8/29	PRETTY FLORIST	528	C-78 P-84	50.00		50.00	3566.31	
84	85	86	87	88	89	90	91	92

Figure II-4-50.—Receipts and Expenditures Record (Payment of Purchase Orders C-78 and P-84, August 29, 1980).

97. PROTESTANT ACCOUNT RECEIPTS—enter the total amount of the collection from the Chapel Fund Receipt Voucher which was \$309.12.

98. PROTESTANT ACCOUNT BALANCE—add the \$309.12 to the previous balance (\$1,966.52). The new balance is \$2,275.64.

99. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,899.29) and the PROTESTANT ACCOUNT BALANCE (\$2,275.64). The new balance is \$4,174.93.

CLOSING ENTRIES (AUGUST 31, 1980)

It is now time to make all the closing entries for the month of August. The first procedure that must be performed is to replenish the petty cash fund.

Petty Cash Voucher

The chapel fund administrator must attach all supporting invoices and receipts to each Petty Cash Voucher upon surrendering them to the Roman Catholic and Protestant account custodians for payment. On each Petty Cash Voucher, the chapel fund administrator writes the word "Paid" followed by the date and the number of the check which will be used to make the replenishment to the chapel fund. Figures II-4-54, II-4-55, and II-4-56 show the Petty Cash Vouchers which were charged to the Roman Catholic and Protestant accounts for the month of August.

Purchase Order (Part 3)

Each of the account custodians who authorized the withdrawal of money from the petty cash fund prepares a Purchase Order for the amount that was charged to their individual accounts. The Roman Catholic account custodian prepares a Purchase Order for \$18.92 which is the amount that was charged to his account for the month. Figure II-4-57 illustrates this Purchase Order. The Protestant account custodian prepares a Purchase Order for \$21.46 which is the amount that was charged to her account for the month. Figure II-4-58 illustrates this Purchase Order.

Checking Account

Figure II-4-59 shows the check issued to the NETPDC chapel fund administrator. This check is issued for the total amount of the Purchase Orders (\$40.38) shown in figures II-4-57 and II-4-58 for the Roman Catholic (\$18.92) and Protestant (\$21.46) accounts.

Receipts and Expenditures Record

The steps required to bring the Roman Catholic and Protestant accounts up to date are illustrated in figure II-4-60. A brief explanation follows:

100. DATE—enter 8/31 for August 31, 1980.

101. DESCRIPTION—enter the words "REPLENISH PETTY CASH" to show that this fund is being reimbursed by the Roman Catholic and Protestant account custodians.

102. CHECK NO.—enter the check number that was issued to the NETPDC Chapel Fund Administrator to replenish the petty cash fund. The check number for this transaction is 529.

103. P.O. NO.—enter the Purchase Order numbers that were used for this transaction. The Purchase Order numbers are C-79 and P-85.

104. ROMAN CATHOLIC ACCOUNT EXPEND.—enter the total amount of the petty cash expenditure for the month from the Purchase Order (C-79). This amount is \$18.92.

105. ROMAN CATHOLIC ACCOUNT BALANCE—subtract the \$18.92 from the previous balance (\$1,899.29). The new balance is \$1,880.37.

106. PROTESTANT ACCOUNT EXPEND.—enter the total amount of the petty cash expenditure for the month from the Purchase Order (P-85). This amount is \$21.46.

107. PROTESTANT ACCOUNT BALANCE—subtract the \$21.46 from the previous balance (\$2,275.64). The new balance is \$2,254.18.

108. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,880.37) and the PROTESTANT ACCOUNT BALANCE (\$2,254.18). The new balance is \$4,134.55.

PETTY CASH VOUCHER		RECEIPT NUMBER
NETPDC _____ CHAPEL FUND		49
(NAME OF COMMAND)		DATE 1 Aug 1980
PAY TO	AMOUNT (WRITTEN)	AMOUNT (FIGURES)
JACOB PROPHET	EIGHTEEN & ⁹² / ₁₀₀ DOLLARS	\$18.92
PURPOSE	ACCOUNT NAME	AMOUNT
SODAS FOR VISITORS	PROTESTANT	\$18.92
APPROVED BY (SIGNATURE)		RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE)
<i>A. J. Ship</i>		<i>Jacob Prophet</i>

PETTY CASH VOUCHER		RECEIPT NUMBER
NETPDC _____ CHAPEL FUND		48
(NAME OF COMMAND)		DATE 1 Aug 1980
PAY TO	AMOUNT (WRITTEN)	AMOUNT (FIGURES)
JAKE LANZA	EIGHTEEN & ⁹² / ₁₀₀ DOLLARS	\$18.92
PURPOSE	ACCOUNT NAME	AMOUNT
SODAS FOR VISITORS	ROMAN CATHOLIC	\$18.92
APPROVED BY (SIGNATURE)		RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE)
<i>Mr. R. Smither</i>		<i>Jake Lanza</i>

Figure II-4-54.—Petty Cash Voucher (Roman Catholic Account, August 1, 1980). Figure II-4-55.—Petty Cash Voucher (Protestant Account, August 1, 1980).

PETTY CASH VOUCHER		RECEIPT NUMBER
NETPDC _____ CHAPEL FUND		50
(NAME OF COMMAND)		DATE 6 Aug 1980
PAY TO	AMOUNT (WRITTEN)	AMOUNT (FIGURES)
JACOB PROPHET	TWO & ⁵⁴ / ₁₀₀ DOLLARS	\$2.54
PURPOSE	ACCOUNT NAME	AMOUNT
COOKIES FOR VISITORS	PROTESTANT	\$2.54
APPROVED BY (SIGNATURE)		RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE)
<i>A. J. Ship</i>		<i>Jacob Prophet</i>

Figure II-4-56.—Petty Cash Voucher (Protestant Account, August 6, 1980).

PURCHASE ORDER
 NAVEDTRAPRODEVEN CHAPEL FUND
 LYN 1014-17 704-500

ACTIVITY NO. 31 Aug 1980
 PRECISE ORDER NO. C-79

TO: RPC Marvin R. Smithers
 NAVEDTRAPRODEVEN Chapel
 Fund Roman Catholic
 Account Custodian
 Pensacola, FL 32509

FROM: RP2 Alice L. Ship
 NAVEDTRAPRODEVEN Chapel
 Fund Protestant Account
 Custodian
 Pensacola, FL 32509

DATE: 31 Aug 1980
 DESIGNED BY:

COMMENTS: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	To replenish the petty cash fund			
	NOTE: The Catholic account was charged with \$18.92 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 48)			\$18.92
Total Expenditure				\$18.92

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: 31 Aug 1980 Authorized for Payment

MAILED FOR: M. R. Smithers
 BOOKKEEPER

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: M. R. Smithers
 BOOKKEEPER

THE BILLING IS CORRECT: YES

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-4-57.—Purchase Order Part 3, (Roman Catholic Account, August 31, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

August 31, 1980 NO. 529
 33-64

ORDER OF: NETPDC Chapel Fund Administrator \$ 40.38
 100

Forty and 38/100

THE AMERICAN BANK

Replenish Petty Cash
 Catholi Acct. # 18.92
 For Protestant Acct. # 21.46

FOR 36483158 651 3000 ADMINISTRATOR
 M. R. Smithers

Figure II-4-59.—Check Number 529 (Purchase Orders C-79 and P-85).

PURCHASE ORDER
 NAVEDTRAPRODEVEN CHAPEL FUND
 LYN 1014-17 704-500

ACTIVITY NO. 31 Aug 1980
 PRECISE ORDER NO. P-85

TO: RPC Marvin R. Smithers
 NAVEDTRAPRODEVEN Chapel
 Fund Protestant Account
 Custodian
 Pensacola, FL 32509

FROM: RP2 Alice L. Ship
 NAVEDTRAPRODEVEN Chapel
 Fund Protestant Account
 Custodian
 Pensacola, FL 32509

DATE: 31 Aug 1980
 DESIGNED BY:

COMMENTS: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	To replenish the petty cash fund			
	NOTE: The Protestant account was charged with \$21.46 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 49 - \$18.92) and for the purchase of cookies (Petty Cash Voucher Number 50 - \$2.54)			\$21.46
Total Expenditure				\$21.46

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: 31 Aug 1980 Authorized for Payment

MAILED FOR: A. L. Ship
 BOOKKEEPER

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: A. L. Ship
 BOOKKEEPER

THE BILLING IS CORRECT: YES

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-4-58.—Purchase Order Part 3 (Protestant Account, August 31, 1980).

The next thing that the chapel fund administrator must do is to total all the figures for the month on the Receipts and Expenditures Record. This is where RPC Smithers must check his work thoroughly so he can start off the next month's records without difficulty. Refer to figure II-4-61 for an explanation of the following entries:

109. DATE—enter 8/31 for August 31, 1980.

110. DESCRIPTION—enter the word "TOTAL" to show that the figures for the month of August are being checked by the chapel fund administrator.

111. ROMAN CATHOLIC ACCOUNT RECEIPTS—add all the receipts for the month. This total is \$1,372.01.

112. ROMAN CATHOLIC ACCOUNT EXPEND.—add all the expenditures for the month. This total is \$543.92.

113. ROMAN CATHOLIC ACCOUNT BALANCE—add all the total receipts for the month (\$1,372.01) to the beginning balance of August 1, 1980 (\$1,052.08). The total of these two amounts is \$2,424.29. Subtract the total expenditures for the month (\$543.92) from the \$2,424.29. The difference of these two amounts is \$1,880.37. This figure should equal the ROMAN CATHOLIC ACCOUNT BALANCE of the last entry of the month in which petty cash was replenished. The following arithmetic functions summarize this procedure:

ROMAN CATHOLIC ACCOUNT BALANCE (8/1)	\$ 1,052.28
ROMAN CATHOLIC RECEIPTS (8/1 - 8/31)	+ 1,372.01
TOTAL	<u>\$ 2,424.29</u>
ROMAN CATHOLIC EXPENDITURES (8/1 - 8/31)	- 543.92
ROMAN CATHOLIC ACCOUNT BALANCE (8/31)	<u>\$ 1,880.37</u>

114. PROTESTANT ACCOUNT RECEIPTS—add all the receipts for the month. This total is \$1,416.19.

115. PROTESTANT ACCOUNT EXPEND—add all the expenditures for the month. This total is \$376.97.

116. PROTESTANT ACCOUNT BALANCE—add the total receipts for the month (\$1,416.19) to the beginning balance of August 1, 1980 (\$1,214.96). The total of these two amounts is (\$2,631.15). Subtract the total expenditures for the month (\$376.97) from the \$2,631.15. The difference between these two amounts is \$2,254.18. This figure should equal the PROTESTANT ACCOUNT BALANCE of the last entry of the month in which petty cash was replenished. The following arithmetic functions summarize this procedure:

PROTESTANT ACCOUNT BALANCE (8/1)	\$ 1,214.96
PROTESTANT RECEIPTS (8/1 - 8/31)	+ 1,416.19
TOTAL	<u>\$ 2,631.15</u>
PROTESTANT EXPENDITURE (8/1 - 8/31)	- 376.97
PROTESTANT ACCOUNT BALANCE (8/31)	<u>\$ 2,254.18</u>

117. COMPOSITE BALANCE—add the ROMAN CATHOLIC ACCOUNT BALANCE (\$1,880.37) and the PROTESTANT ACCOUNT BALANCE (\$2,254.18). The total is \$4,134.55. This figure should equal the COMPOSITE BALANCE of the last entry of the month in which petty cash was replenished. CHECK THE WORK AGAIN TO BE SURE IT IS ACCURATE!

One final entry is needed in the Receipts and Expenditures Record to close out the books for August. Refer to figure II-4-62 for an explanation of the following entries:

118. DATE—enter 8/31 for August 31, 1980.

119. DESCRIPTION—enter the words "BALANCE FORWARD" to show that certain figures are being carried forward to the next month.

120. ROMAN CATHOLIC ACCOUNT BALANCE—simply bring the \$1,880.37 forward from the previous line.

121. PROTESTANT ACCOUNT BALANCE—simply bring the \$2,254.18 forward from the previous line.

NETPDC CHAPEL FUND
(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE			
8/1	BALANCE BROUGHT FORWARD			1052.28		1214.96				2267.24
8/3	SUNDAY COLLECTIONS			285.23	1337.51	282.61	1497.57			2835.08
8/4	ECUMENICAL BOOKSTORE	522	C-75		75.00		1497.57			2760.08
8/7	CMO CLUB	523	P-82		1262.51		142.51	1355.06		2617.57
8/10	SUNDAY COLLECTIONS			221.18	1483.69	250.85		1605.91		3089.60
8/11	ECUMENICAL BOOKSTORE	524	P-81		1483.69		63.00	1542.91		3026.60
8/15	LITTLE SISTERS OF THE POOR	525	C-76		200.00		1542.91			2826.60
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83		1283.69		100.00	1442.91		2726.60
8/17	SUNDAY COLLECTIONS			325.10	1608.79	302.46		1745.37		3354.16
8/20	ST. LEO'S ORPHANAGE	527	C-77		200.00		1745.37			3154.16
8/24	SUNDAY COLLECTIONS			241.00	1649.79	271.15		2016.52		3666.31
8/29	PETTY FLORIST	528	C-78		50.00		50.00	1966.52		3566.31
8/31	SUNDAY COLLECTIONS			299.50	1899.29	309.12		2275.64		4174.93
8/31	REPLENISH PETTY CASH	529	P-85		18.92		21.46	2254.18		4134.55
8/31	TOTAL			1372.01	593.92	1880.37	1416.19	376.97	2254.18	
109				111	112	113	114	115	116	117

Figure II-4-61.—Receipts and Expenditures Record (Totals for the Month of August 1980).

NETPDC
(NAME OF COMMAND)

CHAPEL FUND

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE			
8/1	BALANCE BROUGHT FORWARD				1052.28		1214.98			2267.24
8/3	SUNDAY COLLECTIONS			285.23	1337.51	282.61	1497.57			2835.08
8/4	ECUMENICAL BOOKSTORE	522	C-75		75.00		1497.57			2760.08
8/7	C.M.O. CLUB	523	P-82		1262.51		142.51			2617.57
8/10	SUNDAY COLLECTIONS			221.18	1483.69	250.85	1355.06			3089.60
8/11	ECUMENICAL BOOKSTORE	524	P-81		1483.69		63.00			3026.60
8/15	LITTLE SISTERS OF THE POOR	525	C-76		200.00		1542.91			2826.60
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83		1283.69		100.00			2726.60
8/17	SUNDAY COLLECTIONS			325.10	1608.79	302.96	1745.37			3354.16
8/20	ST. LEO'S ORPHANAGE	527	C-77		200.00		1745.37			3666.31
8/24	SUNDAY COLLECTIONS			241.00	1649.79	271.15	2016.52			3566.31
8/29	PRETTY FLORIST	528	C-78 P-84		50.00		50.00			4174.93
8/31	SUNDAY COLLECTIONS			299.50	1899.29	309.12	2275.64			4134.55
8/31	REPLENISH PETTY CASH	529	C-79 P-85		18.92		21.46			4134.55
8/31	TOTAL			1372.01	543.92	1880.37	1416.19	376.97	2254.18	
8/31	BALANCE FORWARD				1880.37		2254.18			
118					120		121			122

Figure II-4-62.—Receipts and Expenditures Record (Balances to be Carried Forward to September 1980).

122. COMPOSITE BALANCE—simply bring the \$4,134.55 forward from the previous line.

The ROMAN CATHOLIC ACCOUNT BALANCE (\$1,880.37), the PROTESTANT ACCOUNT BALANCE (\$2,254.18), and the COMPOSITE BALANCE (\$4,134.55) are the only figures that need to be carried forward to September since all receipts and expenditures have already been added and subtracted from the accounts as they occurred during the month.

SUMMARY

In this chapter, the accounting cycle for 1 full month for a Command Religious Program

chapel fund has been explained. Figure II-4-63 shows a completed Receipts and Expenditures Record for the transactions that were explained in this chapter. Keep in mind that chapel fund accounting is not difficult, but it does involve close scrutiny from the command chaplain, chapel fund administrator, and the individual account custodians at all times.

The next chapter covers the accounting procedures for September and October and will involve basically the same format as this chapter. However, not as much detail will be given for individual transactions. Also, a number of new forms will be introduced to illustrate how to submit required data for quarterly and yearly summations of chapel fund financial transactions.

NETPDC CHAPEL FUND
 (NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE			
8/1	BALANCE BROUGHT FORWARD			1052.28		1214.98				2267.24
8/3	SUNDAY COLLECTIONS			285.23		1497.57				2835.08
8/4	ECUMENICAL BOOKSTORE	522	C-75		75.00	1497.57				2760.08
8/7	CMO CLUB	523	P-82			142.51				2617.57
8/10	SUNDAY COLLECTIONS			221.18		1355.06				3089.60
8/11	ECUMENICAL BOOKSTORE	524	P-81		1483.69	1605.91				3026.60
8/15	LITTLE SISTERS OF THE POOR	525	C-76		1483.69	63.00				2826.60
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83		200.00	1542.91				2726.60
8/17	SUNDAY COLLECTIONS				1283.69	100.00				3354.16
8/20	ST. LEO'S ORPHANAGE	527	C-77	325.10	1608.79	302.46				3154.16
8/24	SUNDAY COLLECTIONS				200.00	1745.37				3666.31
8/29	PRETTY FLORIST	528	C-78	241.00	1649.79	271.15				3566.31
8/31	SUNDAY COLLECTIONS				50.00	1966.52				4174.93
8/31	REPLENISH PETTY CASH	529	P-85	299.50	1899.29	309.12				4134.55
					18.92	2275.64				
					1880.37	2146.22				
8/31	TOTAL			1372.01	543.92	376.97				4134.55
8/31	BALANCE FORWARD				1880.37	2254.18				4134.55

Figure II-4-63.—Receipts and Expenditures Record (Summary of all Transactions for August 1980).

CHAPTER 5

CHAPEL FUND ACCOUNTING (PART 2)

The accounting procedures for a Command Religious Program (CRP) chapel fund for 1 month were covered in the preceding chapter. A completed Receipts and Expenditures Record is shown in figure II-5-1 summarizing the transactions for the month of August 1980 (fiscal year 1980). This chapter will be a continuation of the transactions for September 1980 (fiscal year 1980) and October 1980 (fiscal year 1981) for the same chapel fund.

After making the closing entries on the Receipts and Expenditures Record for the month of September, the quarterly and annual Statements of Operations and Net Worth will be explained. These two reports provide a summary of the monetary transactions of the fund and indicate the net worth of the fund at the close of the quarter and fiscal year.

The format for this chapter will be the same as for the last chapter. Transactions will be explained on a day-to-day basis as they occurred during the month of September. However, the transactions will not be explained in as much detail as in the previous chapter, and the transactions for October will be given in an abbreviated format.

ACCOUNTING APPLICATION (SEPTEMBER)

Before proceeding to the daily transactions for the month of September 1980 (fiscal year 1980), a short review is provided in the next few numbered sections.

1. Name and address of command—Naval Education and Training Program Development

Center (NAVEDTRAPRODEVGEN or NET-PDC), Pensacola, Florida 32509.

2. Commanding officer—Isaac M. Captain, CAPT, USN.

3. Command chaplain (United Presbyterian)—John P. Jones, CDR, CHC, USN.

4. Assistant chaplain (Roman Catholic)—Jerry E. Brown, LT, CHC, USNR.

5. Chapel fund administrator—Marvin R. Smithers, RPC, USN.

6. Roman Catholic account custodian—Marvin R. Smithers, RPC, USN.

7. Protestant account custodian—Alice L. Ship, RP2, USN.

Additional guidelines or requirements will be explained as needed during the course of September's daily transactions.

SEPTEMBER 1, 1980

The chapel fund administrator, RPC Marvin R. Smithers, must ensure that all records are up to date to begin the new month. After thoroughly checking the transactions for the month of August, he starts a new Receipts and Expenditures Record for the month of September as shown in figure II-5-2. The beginning balances shown in the ROMAN CATHOLIC ACCOUNT (\$1,880.37), the PROTESTANT ACCOUNT (\$2,254.18), and the COMPOSITE BALANCE (\$4,134.55) are brought forward from the "8/31 Balance Forward" line of the Receipts and Expenditures Record for the month of August shown in figure II-5-1.

NETPDC CHAPEL FUND
(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	
8/1	BALANCE BROUGHT FORWARD				1052.28				1214.96	2267.24
8/3	SUNDAY COLLECTIONS			285.23	1337.51	282.61			1497.57	2835.08
8/4	ECUMENICAL BOOKSTORE	522	C-75		75.00				1497.57	2760.08
8/7	CMO CLUB	523	P-82		1262.51				142.51	2617.57
8/10	SUNDAY COLLECTIONS			221.18	1483.69	250.85			1605.91	3089.60
8/11	ECUMENICAL BOOKSTORE	524	P-81		1483.69				63.00	3026.60
8/15	LITTLE SISTERS OF THE POOR	525	C-76		200.00				1542.91	2826.60
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83		1283.69				100.00	2726.60
8/17	SUNDAY COLLECTIONS			325.10	1608.79	302.46			1745.37	3354.16
8/20	ST. LEO'S ORPHANAGE	527	C-77		200.00				1745.37	3154.16
8/24	SUNDAY COLLECTIONS			241.00	1649.79	271.15			2016.52	3666.31
8/29	PETTY FLORIST	528	C-78 P-84		50.00				50.00	3566.31
8/31	SUNDAY COLLECTIONS			299.50	1899.29	309.12			2275.64	4174.93
8/31	REPLENISH PETTY CASH	529	C-79 P-85		18.92				21.46	4134.55
8/31	TOTAL			1372.01	593.92	1880.37	1416.19	376.97	2254.18	4134.55
8/31	BALANCE FORWARD				1880.37				2254.18	4134.55

Figure II-5-1.—Receipts and Expenditures Record (Summary of all Transactions for August 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC (NAME OF COMMAND) CHAPEL FUND

I. COLLECTION DATE 7 SEP 80 TIME 0900 RELIGIOUS GROUP CATHOLIC ATTENDANCE 219

II. OTHER RECEIPTS DATE _____ RELIGIOUS GROUP _____ SOURCE _____

III. DEPOSITED DATE _____ BY _____

IV. COMMENTS _____

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X 2	=	20.00
10.00	X 3	=	15.00
5.00	X 2	=	4.00
1.00	X 148	=	148.00
.50	X 4	=	2.00
.25	X 298	=	74.50
.10	X 92	=	9.20
.05	X 109	=	5.45
.01	X 201	=	2.01
TOTAL			\$ 280.16

COUNTED BY Line Johnson COUNTED BY Jede Olszewski

CERTIFIED BY M. R. Smithers

TOTAL \$ 280.16

Figure II-5-3.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 7, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC (NAME OF COMMAND) CHAPEL FUND

I. COLLECTION DATE 7 SEP 80 TIME 1030 RELIGIOUS GROUP PROTESTANT ATTENDANCE 218

II. OTHER RECEIPTS DATE _____ RELIGIOUS GROUP _____ SOURCE _____

III. DEPOSITED DATE _____ BY _____

IV. COMMENTS _____

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X 1	=	20.00
10.00	X 4	=	40.00
5.00	X 6	=	30.00
2.00	X 1	=	2.00
1.00	X 150	=	150.00
.50	X 12	=	6.00
.25	X 160	=	40.00
.10	X 61	=	6.10
.05	X 52	=	2.60
.01	X 48	=	.48
TOTAL			\$ 297.18

COUNTED BY Nancy Pety COUNTED BY David Allman

CERTIFIED BY A. L. Ship

TOTAL \$ 297.18

Figure II-5-4.—Chapel Fund Receipt Voucher (Protestant Service, September 7, 1980).

RECEIPTS AND EXPENDITURES RECORD

NETPDC (NAME OF COMMAND) CHAPEL FUND PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT	
				RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE
9/1	BALANCE BROUGHT FORWARD			280.16	1880.37	2234.10			
9/7	SUNDAY COLLECTIONS				2760.53	297.18	257.36		
									COMPOSITE BALANCE
									4734.55
									4711.89

Figure II-5-5.—Receipts and Expenditures Record (Sunday Collections, September 7, 1980).

SEPTEMBER 7, 1980

The collections for the Sunday services were counted by two adults from each religious group (Roman Catholic and Protestant) and certified by their respective account custodians (Roman Catholic—RPC Marvin R. Smithers; and Protestant—RP2 Alice L. Ship). Figures II-5-3 and II-5-4 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-5.

SEPTEMBER 14, 1980

The collections for the Sunday services were counted by two adults from each religious group and certified by their respective account custodians. Figures II-5-6 and II-5-7 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-8.

SEPTEMBER 17, 1980

The Roman Catholic Advisory Committee and Protestant Advisory Council held a working luncheon today to discuss the setting of goals for the Command Religious Program for fiscal year 1981. The Roman Catholic and Protestant accounts were charged the amounts indicated on the Purchase Orders illustrated in figures II-5-9 and II-5-10 to pay for the luncheon. A check was issued by the chapel fund administrator to cover this expense and is shown in figure II-5-11. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-12.

SEPTEMBER 18, 1980

A shipment of religious medals that was ordered from the Ecumenical Bookstore arrived today. Figure II-5-13 shows the Purchase Order for this transaction; figure II-5-14 shows the

check issued by the chapel fund administrator to pay for the medals. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-15.

SEPTEMBER 21, 1980

The collections for the Sunday services were counted by two adults from each religious group and certified by their respective account custodians. Figures II-5-16 and II-5-17 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-18.

SEPTEMBER 26, 1980

As indicated in Chapter 4, the Roman Catholic and Protestant groups purchase flowers from Pretty Florist at a cost of \$20 per Sunday. The cost of the flowers is divided equally between each account and is paid on the last Friday of the month. There are four Sundays in September, so the cost of the flowers is \$80. However, the two groups decided to order additional flowers for the last Sunday in September. This purchase cost the fund another \$20 and, added to the basic \$80 charge for the month, made the total cost of the flowers \$100. Figures II-5-19 and II-5-20 show the Purchase Orders for this transaction; figure II-5-21 shows the check issued by the chapel fund administrator to pay for the flowers. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-22.

SEPTEMBER 28, 1980

The collections for the Sunday services were counted by two adults from each religious group and certified by their respective account custodians. Figures II-5-23 and II-5-24 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-25.

CHAPEL FUND RECEIPT VOUCHER

NETPDC (NAME OF COMMAND) CHAPEL FUND

I. COLLECTION DATE 14 SEP 80 TIME 0900 RELIGIOUS GROUP CATHOLIC ATTENDANCE 212

II. OTHER RECEIPTS DATE RELIGIOUS GROUP SOURCE

III. DEPOSITED DATE BY COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00
10.00 X 3 = 15.00
5.00 X 2 = 4.00
1.00 X 98 = 98.00
.50 X 8 = 4.00
.25 X 202 = 50.50
.10 X 120 = 12.00
.05 X 296 = 14.80
.01 X 102 = 1.02
TOTAL \$ 199.32

TOTAL \$ 199.32

COUNTED BY Steve Johnson COUNTED BY Jack Allen
CERTIFIED BY Wm. R. Swisher

Figure II-5-6.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 14, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC (NAME OF COMMAND) CHAPEL FUND

I. COLLECTION DATE 14 SEP 80 TIME 1030 RELIGIOUS GROUP PROTESTANT ATTENDANCE 246

II. OTHER RECEIPTS DATE RELIGIOUS GROUP SOURCE

III. DEPOSITED DATE BY COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00
10.00 X 3 = 30.00
5.00 X 8 = 40.00
2.00 X 1 = 2.00
1.00 X 101 = 101.00
.50 X 2 = 1.00
.25 X 29 = 7.25
.10 X 202 = 20.20
.05 X 201 = 10.05
.01 X 186 = 1.86
TOTAL \$ 213.36

TOTAL \$ 213.36

COUNTED BY Henry Patsy COUNTED BY David Allman
CERTIFIED BY A. L. Skj

Figure II-5-7.—Chapel Fund Receipt Voucher (Protestant Service, September 14, 1980).

NETPDC (NAME OF COMMAND) CHAPEL FUND

PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

RECEIPTS AND EXPENDITURES RECORD

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT	
				RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE		
9/1	BALANCE BROUGHT FORWARD			180.16	280.37	2251.18			
9/7	SUNDAY COLLECTIONS			199.32	2160.53	257.18			4134.55
9/14	SUNDAY COLLECTIONS				2359.85	2764.72			4711.89
									5124.57

Figure II-5-8.—Receipts and Expenditures Record (Sunday Collections, September 14, 1980).

PURCHASE ORDER NAVCOMPY FORM 2212 (3 FT) (REV. 2-78) S/N 0104-LF-706-3300		ACTIVITY NO.	DATE Sept. 17, 1980	PURCHASE ORDER NO. C-81	
FROM: RPC Marvin R. Smithers NAVEDTRAPRODEVEN Chapel Fund Roman Catholic Account Custodian Pensacola, Florida 32509		TO: CMO Mess Treasurer NAVEDTRAPRODEVEN Pensacola, Florida 32509		DELIVER TO: CMO Club	
GENTLEMEN: Being governed by instructions hereon, please enter our order for the following:					
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
21	Fried Chicken Dinners	21	Each	\$2.50	\$52.50
1	Waitress Tip	-	-	-	7.50
Total Expenditure					\$60.00
DATE REQUIRED Sept. 17, 1980	DISCOUNT TERMS	VIA	SIGNATURE OF AUTHORIZED REPRESENTATIVE <i>M. R. Smithers</i>		
RECEIVING CLERK					
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:			DATE Sept. 17, 1980 Authorized for Payment		
STOREROOM		DEPARTMENT			
MARKED FOR:					
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL:		<i>M. R. Smithers</i> M. R. SMITHERS			
BOOKKEEPER					
THE BILLING IS CORRECT:	PAID BY CHECK NO.	DATE PAID	AUTHENTICATED BY (Initials)		
PART 3			RECEIVING/BOOKKEEPER COPY		

Figure II-5-9.—Purchase Order Part 3 (Roman Catholic Account, September 17, 1980).

SEPTEMBER 29, 1980

During the monthly meetings of the Roman Catholic Advisory Committee and Protestant Advisory Council held on 14 September, each group decided to make a number of donations out of their respective accounts of the CRP chapel fund to various charities and organizations. Each group's transactions will be explained individually in the next few sections.

Roman Catholic Group

The Roman Catholic Advisory Committee consulted with Chaplain Brown concerning the various organizations that they thought should

receive donations. Following the discussion with Chaplain Brown, the committee decided to recommend to the commanding officer that donations be made to the following organizations and directed RPC Smithers, when authorized, to prepare the Purchase Orders for these donations. Approval was received and the Purchase Orders were prepared on 29 September 1980.

1. Marynoll Missionaries —figure II-5-26 shows the Purchase Order for this transaction: figure II-5-27 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-28.

PURCHASE ORDER
 DATE: 09/17/80
 ACTIVITY NO: P-86
 DATE: Sept. 17, 1980
 DELIVER TO: CMO Club

FROM: R22 Alice L. Ship
 CMO Mess, Treasurer
 NAVEDTRAPRODEVEN Chapel
 Fund Protestant Account
 Custodian
 Pensacola, Florida 32509

QUANTITY RECEIVED: 23
 UNIT PRICE: \$2.50
 AMOUNT: \$57.50

QUANTITY RECEIVED: 1
 UNIT PRICE: -
 AMOUNT: 8.50

Total Expenditure: \$66.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Sept. 17, 1980 Authorized for Payment
 MARKED FOR: RECEIVING CLERK
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: A.L. SHIP
 THE BILLING IS CORRECT: BOOKKEEPER: A.L. SHIP

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

PAY TO THE ORDER OF: CMO Club
 \$ 126.00 DOLLARS

THE AMERICAN BANK
 Sanchoa
 Catholic Dist. # 60.00
 Protestant Dist. # 66.00

M. P. Switzer
 ADMINISTRATOR

NO. 530
 DATE: September 17, 1980

Figure II-5-11.—Check Number 530 (Purchase Orders C-81 and P-86).

Figure II-5-10.—Purchase Order Part 3 (Protestant Account, September 17, 1980).

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 SEP 80 TO 30 SEP 80, FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT	
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE
9/1	BALANCE BROUGHT FORWARD			1880.37		2254.18			4134.55
9/7	SUNDAY COLLECTIONS			280.16	297.18	2351.36			4711.89
9/14	SUNDAY COLLECTIONS			199.32	213.36	2764.72			5124.57
9/17	CMO CLUB	530	C-81	60.00	2299.85	66.00	2698.72		4998.57

Figure II-5-2.—Receipts and Expenditures Record (Payment of Purchase Orders C-81 and P-86, September 17, 1980).

MEMORANDUM FOR THE DIRECTOR OF THE BUREAU OF THE PUBLIC ACCOUNTS

DATE: Sept. 2, 1980

ACTIVITY NO. NETPDC (Code CH)

FROM: R.C. Marvin B. Smithers
 NAVETPRODEVGEN Chapel
 Fund Roman Catholic
 Account Custodian
 Pensacola, Florida 32509

TO: Ecumenical Bookstore
 119 Cotton Avenue
 Birmingham, Alabama 35211

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
17	#4676521 Religious Medals	17	Each	\$3.00	\$51.00
Total Expenditure					\$51.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: M. R. Smithers
 DATE: Sept. 30, 1980

RECEIVED BY: M. R. Smithers
 DATE: Sept. 18, 1980 Authorized for Payment

RECEIVING CLERK: M. R. Smithers

RECEIVING/BOOKKEEPER COPY

NAVETPRODEVGEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

NO. 531

DATE September 18, 1980

PAY TO THE ORDER OF Ecumenical Bookstore \$ 51.00

THE AMERICAN BANK

FOR Medals
Catholic Act.
M. R. Smithers
 ADMINISTRATOR

Figure II-5-14.—Check Number 531 (Purchase Order C-80).

Figure II-5-13.—Purchase Order Part 3 (Roman Catholic Account, September 18, 1980).

NETPDC CHAPEL FUND
 (NAME OF COMMAND)

PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	
9/1	BALANCE BROUGHT FORWARD			1880.37		2254.18				4134.55
9/7	SUNDAY COLLECTIONS			280.16	2160.53	297.18	2551.36			4711.69
9/14	SUNDAY COLLECTIONS			199.32	2359.85	213.36	2764.72			5124.57
9/17	C.M.O. CLUB	30	86	60.00	2299.85	66.00	2898.72			4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2448.85	2698.72				4947.57

Figure II-5-15.—Receipts and Expenditures Record (Payment of Purchase Order C-80, September 18, 1980).

CHapel Fund Receipt Voucher

NETPDC (NAME OF COMMAND) CHAPEL FUND

1. COLLECTION DATE: 21 SEP 80

TIME: 0900

RELIGIOUS GROUP: CATHOLICS

ATTENDANCE: 252

2. OTHER RECEIPTS

DATE: _____

RELIGIOUS GROUP: _____

SOURCE: _____

3. DEPOSITED

DATE: _____

BY: _____

4. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 x 8 = 80.00

10.00 x 10 = 50.00

5.00 x 6 = 12.00

1.00 x 140 = 140.00

.50 x 2 = 1.00

.25 x 201 = 50.25

.10 x 128 = 12.80

.05 x 162 = 8.10

.01 x 101 = 1.01

TOTAL \$ 355.16

TOTAL \$ 355.16

COUNTED BY: Lisa Johnson

CERTIFIED BY: M.R. Swindals

Figure II-5-16.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 21, 1980).

CHapel Fund Receipt Voucher

NETPDC (NAME OF COMMAND) CHAPEL FUND

1. COLLECTION DATE: 21 SEP 80

TIME: 1030

RELIGIOUS GROUP: PROTESTANT

ATTENDANCE: 272

2. OTHER RECEIPTS

DATE: _____

RELIGIOUS GROUP: _____

SOURCE: _____

3. DEPOSITED

DATE: _____

BY: _____

4. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 x 2 = 40.00

10.00 x 9 = 90.00

5.00 x 11 = 55.00

2.00 x 8 = 16.00

1.00 x 86 = 86.00

.50 x 4 = 2.00

.25 x 82 = 20.50

.10 x 92 = 9.20

.05 x 106 = 5.30

.01 x 103 = 1.03

TOTAL \$ 325.03

TOTAL \$ 325.03

COUNTED BY: Nancy Petty

CERTIFIED BY: A.L. Skj

Figure II-5-17.—Chapel Fund Receipt Voucher (Protestant Service, September 21, 1980).

NETPDC (NAME OF COMMAND) CHAPEL FUND

PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT	
				RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE
9/1	BALANCE BROUGHT FORWARD				1880.37		2254.18		4134.55
9/7	SUNDAY COLLECTIONS			180.16	2160.53	297.18	2551.36		4711.89
9/14	SUNDAY COLLECTIONS			199.32	2359.85	213.36	2764.72		5124.57
9/17	C M O CLUB	530	C-81	60.00	2399.85		2698.72		4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2348.85		2698.72		4947.57
9/21	SUNDAY COLLECTIONS			355.16	2604.01	325.03	3023.75		5627.76

RECEIPTS AND EXPENDITURES RECORD

Figure II-5-18.—Receipts and Expenditures Record (Sunday Collections, September 21, 1980).

PURCHASE ORDER NAVCOMPY FORM 2212 (2 PT) (REV. 3-73) S/N 0104-LF-706-5300		ACTIVITY NO.	DATE Sept. 26, 1980	PURCHASE ORDER NO. C-82	
FROM: RPC Marvin R. Smithers NAVEDTRAPRODEVEN Chapel Fund Roman Catholic Account Custodian Pensacola, Florida 32509		TO: Pretty Florist 8693 Pace Boulevard Pensacola, Florida 32507		DELIVER TO: NETPOC (Code CH)	
GENTLEMEN: Being governed by instructions hereon, please enter our order for the following:					
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
4	Flowers for Sunday Services in Sept.	4*	Each	\$10.00	\$40.00
1	Additional flowers for 28 Sept. *NOTE: Flowers were received on 7, 14, and 21 Sept. The flowers for the services to be held on 28 Sept. were received today including the additional flowers.	1*	Each	10.00	10.00
Total Expenditure					M.R.S. \$50.00
DATE REQUIRED	DISCOUNT TERMS	VIA	SIGNATURE OF AUTHORIZED REPRESENTATIVE <i>M. R. Smithers</i>		
RECEIVING CLERK					
RECEIVED AND FOUND SATISFACTORY AND ACCEPTED:			DATE	Authorized for Payment	
			Sept. 26, 1980		
STOREHOOD			DEPARTMENT		
MARKED FOR:					
SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL:			<i>M. R. Smithers</i> M. R. SMITHERS		
BOOKKEEPER					
THE BILLING IS CORRECT:	PAID BY CHECK NO.	DATE PAID	AUTHENTICATED BY (Initials)		
PART 3 RECEIVING/BOOKKEEPER COPY					

Figure II-5-19.—Purchase Order Part 3 (Roman Catholic Account, September 26, 1980).

2. Franciscan Fathers—figure II-5-29 shows the Purchase Order for this transaction; figure II-5-30 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-31.

3. Sisters of Charity—figure II-5-32 shows the Purchase Order for this transaction; figure II-5-33 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-34.

4. Sacred Heart Hospital—Figure II-5-35 shows the Purchase Order for this transaction; figure II-5-36 shows the check issued by the chapel fund administrator for the donation. The

entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-37.

5. Most Holy Sacrament Convent—figure II-5-38 shows the Purchase Order for this transaction; figure II-5-39 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-40.

6. St. Bernard Seminary—figure II-5-41 shows the Purchase Order for this transaction; figure II-5-42 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-43.

MAILING ORDER (PRINT IN FULL) **DATE** Sept. 26, 1980 **PREPAID ORDER NO.** P-87
 FROM: RP2 Alice L. Ship **TO:** Pretty Florist
 NAVEDTRAPRODEVEN Chapel 8693 Pace Boulevard
 Fund Protestant Account Pensacola, Florida 32507
 Custodian
 Pensacola, Florida 32509

QUANTITY **DESCRIPTION** **QUANTITY RECEIVED** **UNIT** **UNIT PRICE** **AMOUNT**
 4 Flowers for Sunday Services in Sept. 4* Each \$10.00 \$40.00
 1 Additional flowers for 28 Sept. 1* Each 10.00 10.00
NOTE: Flowers were received on 7, 14, and 21 Sept. The flowers for the services to be held on 28 Sept. were received today including the additional flowers.

Total Expenditure \$50.00 **MARK**
 RECEIVED BY: *R. L. Ship*
 RECEIVING CLERK: *R. L. Ship*
 RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: **DATE** Sept. 26, 1980 Authorized for Payment
 MARKED FOR: *R. L. Ship*
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: *A. L. SHIP*
 THE BILLING IS CORRECT: **DATE PAID**
PART 3 RECEIVING/BOOKKEEPER COPY

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509
NO. 532
DATE September 26, 1980
 PAY TO THE ORDER OF *Pretty Florist* \$ 100.00
 THE AMERICAN BANK
 Flowers: Catholic and Protestant
 FOR *Rec'd. \$50.00 each* 551 0003
M. R. Smithers ADMINISTRATOR

Figure II-5-21.—Check Number 532 (Purchase Orders C-82 and P-87).

Figure II-5-20.—Purchase Order Part 3 (Protestant Account, September 26, 1980).

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	
9/1	BALANCE BROUGHT FORWARD			1880.37		2254.18				4134.55
9/7	SUNDAY COLLECTIONS			280.16		257.18				4711.89
9/14	SUNDAY COLLECTIONS			199.32		213.36				5124.57
9/17	C MO CLUB	530	C-81		60.00	66.00				4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00	2698.72				4947.57
9/21	SUNDAY COLLECTIONS			355.16		325.03				5627.76
9/26	PRETTY FLORIST	532	C-82		50.00	2973.75				5527.76

Figure II-5-22.—Receipts and Expenditures Record (Payment of Purchase Orders C-82 and P-87, September 26, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC CHAPEL FUND
(NAME OF COMMAND)

I. COLLECTION DATE 28 SEP 80 TIME 1030
RELIGIOUS GROUP PROTESTANT
ATTENDANCE 249

II. OTHER RECEIPTS
DATE _____ RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____ BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X	1	=	\$	20.00
10.00	X	6	=	\$	60.00
5.00	X	3	=	\$	15.00
2.00	X	2	=	\$	4.00
1.00	X	90	=	\$	90.00
.50	X	11	=	\$	5.50
.25	X	105	=	\$	26.25
.10	X	199	=	\$	19.90
.05	X	144	=	\$	7.20
.01	X	206	=	\$	2.06
TOTAL				\$	249.91

TOTAL \$ 249.91

COUNTED BY Nancy Piny COUNTED BY David Allman
CERTIFIED BY A. L. Ship

Figure II-5-24.—Chapel Fund Receipt Voucher (Protestant Service, September 28, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC CHAPEL FUND
(NAME OF COMMAND)

I. COLLECTION DATE 28 SEP 80 TIME 0900
RELIGIOUS GROUP CATHOLIC
ATTENDANCE 219

II. OTHER RECEIPTS
DATE _____ RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____ BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X	5	=	\$	100.00
10.00	X	4	=	\$	40.00
5.00	X	1	=	\$	5.00
2.00	X	1	=	\$	2.00
1.00	X	89	=	\$	89.00
.50	X	10	=	\$	5.00
.25	X	106	=	\$	26.50
.10	X	99	=	\$	9.90
.05	X	143	=	\$	7.15
.01	X	198	=	\$	1.98
TOTAL				\$	211.53

TOTAL \$ 211.53

COUNTED BY Lin Johnson COUNTED BY Jack Allman
CERTIFIED BY M. R. Switzer

Figure II-5-23.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 28, 1980).

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS	EXPEND.	BALANCE	RECEIPTS	EXPEND.	BALANCE	
9/1	BALANCE BROUGHT FORWARD			1880.37		2257.18				4134.55
9/7	SUNDAY COLLECTIONS			280.16		257.18				4711.89
9/14	SUNDAY COLLECTIONS			199.32		213.36				5124.57
9/17	C M O CLUB	530	C-81	60.00	2299.85	66.00	2698.72			4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2748.85		2698.72			4947.57
9/21	SUNDAY COLLECTIONS			355.16		325.03				5627.76
9/26	PRETTY FLORIST	532	C-82	50.00	2554.01	50.00	2973.75			5527.76
9/28	SUNDAY COLLECTIONS			211.53		249.91				5989.20

Figure II-5-25.—Receipts and Expenditures Record (Sunday Collections, September 28, 1980).

PURCHASE ORDER
 NAVY/PRODEVCEN FORM 0010 (9-79) (REV. 5-78)
 (SEE INSTRUCTIONS ON REVERSE)

ACTIVITY NO. _____ DATE Sept. 29, 1980 PURCHASE ORDER NO. C-83
 BUYER'S T/O. _____

FROM: RPC Marvin R. Smithers
NAVETRAPRODEVCEEN Chapel
246 Government Street
Account Custodian
Pensacola, Florida 32509

TO: Marynoll Missionaries
246 Government Street
Washington, D.C. 20370

QUANTITY RECEIVED: _____ UNIT: _____ UNIT PRICE: _____ AMOUNT: \$200.00

DESCRIPTION: Donation to Marynoll Missionaries

QUANTITY RECEIVED: _____ UNIT: _____ UNIT PRICE: _____ AMOUNT: \$200.00

DATE RECEIVED: _____ RECEIVED BY: M. R. Smithers

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Sept. 29, 1980 AUTHORIZED FOR PAYMENT

NAME OF PURCHASER: _____ RECEIVING CLERK: _____

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: M. R. Smithers

THE BILLING IS CORRECT: _____ DATE OF CHECK NO. _____ AUTHORIZED BY: _____

PART 3 RECEIVING/BOOKKEEPER COPY

NAVETRAPRODEVCEEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

PAY TO THE ORDER OF Marynoll Missionaries \$ 200.00 DOLLARS
Two hundred and 00/100

THE AMERICAN BANK

NO. 533
53-54
172

DATE September 29, 80

FOR Donation
Catholic Act. M. R. Smithers
 ADMINISTRATOR
 551 0003

Figure II-5-27.—Check Number 533 (Purchase Order C-83).

Figure II-5-26.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	COMPOSITE BALANCE
9/1	BALANCE BROUGHT FORWARD			1880.37	2854.18		4134.55
9/7	SUNDAY COLLECTIONS			280.16	297.18		4711.89
9/14	SUNDAY COLLECTIONS			199.32	213.36		5124.57
9/17	C MO CLUB	530	C-81	60.00	66.00	2698.72	4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	51.00	3023.75	4947.57
9/21	SUNDAY COLLECTIONS			355.16		50.00	5627.76
9/26	PRETTY FLORIST	532	C-82	50.00	50.00	2973.75	5527.76
9/28	SUNDAY COLLECTIONS			211.53	249.91	3223.66	5989.20
9/29	MARYNOLL MISSIONARIES	533	C-83	200.00	3223.66		5789.20

Figure II-5-28.—Receipts and Expenditures Record (Payment of Purchase Order C-83, September 29, 1980).

PURCHASE ORDER
 NAVYCOMP FORM 3215 (7) (REV. 4-78)
 N7N 0104-117-100-2000

ACTIVITY NO. _____ DATE: Sept. 29, 1980 PURCHASE ORDER NO. C-85

TO: Sisters of Charity
 4231 Maine Avenue
 Washington, D.C. 20371

FROM: RPC Marvin R. Smithers
 NAVYTRAPRODEVEN Chapel
 Fund Roman Catholic
 Account Custodian
 Pensacola, Florida 32509

QUANTITY RECEIVED: _____ UNIT PRICE: _____ AMOUNT: \$200.00

DESCRIPTION: Donation to Sisters of Charity

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ DATE: Sept. 29, 1980 Authorized for Payment

MADE FOR: _____ RECEIVING CLERK: _____

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: *M. R. Smithers*
 M. R. SMITHERS

THE BILLING IS CORRECT: _____ THIS IS CHECK NO. _____ DATE PAID _____

PART 3 RECEIVING/BOOKKEEPER COPY

NAVYTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

NO. 535
 September 29, 1980

PAY TO THE ORDER OF: *Sisters of Charity* \$ 200.00

Two hundred and 00/100 DOLLARS

THE AMERICAN BANK

FOR: *Roman Catholic Past.* M. R. Smithers
 651 3003 ADMINISTRATOR

Figure II-5-33.—Check Number 535 (Purchase Order C-85).

Figure II-5-32.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	BALANCE BROUGHT FORWARD
9/7	SUNDAY COLLECTIONS		280.16	280.16	1880.37
9/14	SUNDAY COLLECTIONS		199.32	2359.85	297.78
9/17	C.M.O. CLUB	530	0.81	60.00	2764.72
9/18	ECUMENICAL BOOKSTORE	531	0.80	51.00	2898.72
9/21	SUNDAY COLLECTIONS		355.16	2604.01	66.00
9/26	PRETTY FLORIST	532	0.87	50.00	2698.72
9/28	SUNDAY COLLECTIONS		2765.54	2554.01	3023.75
9/29	MARYMOLL MISSIONARIES	533	0.83	200.00	2973.75
9/29	FRANCISCAN FATHERS	534	0.84	200.00	3223.66
9/29	SISTERS OF CHARITY	535	0.85	200.00	3223.66
					4734.53
					4711.89
					5124.57
					4998.57
					4947.57
					5627.76
					5227.76
					5989.20
					5789.20
					5589.20
					5389.20

Figure II-5-34.—Receipts and Expenditures Record (Payment of Purchase Order C-85, September 29, 1980).

PURCHASE ORDER
 NAVY/COMFORM FORM 815 (REV. 5-75)
 5/74 10441-104-000

DATE: Sept. 29, 1980 PERIODIC ORDER NO: C-86

TO: Sacred Heart Hospital
 5151 North 9th Avenue
 Pensacola, Florida 32503

FROM: RPC Marvin R. Smithers
 NAVYTRAPRODEVEN Chapel
 Fund Roman Catholic
 Account Custodian
 Pensacola, Florida 32509

QUANTITY RECEIVED: 1 UNIT PRICE: \$200.00 AMOUNT: \$200.00

DESCRIPTION: Donation to Sacred Heart Hospital

QUANTITY RECEIVED: 1 UNIT PRICE: \$200.00 AMOUNT: \$200.00

Total Expenditure: \$200.00

DATE RECEIVED: Sept. 29, 1980 RECEIVING CLERK: M. R. Smithers

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Sept. 29, 1980 AUTHORIZED FOR PAYMENT: Authorized

MAILED FOR: FORBIDDEN

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: M. R. Smithers BOOKKEEPER

THE BILLING IS CORRECT: YES DATE PAID: Sept. 29, 1980

PART 3 RECEIVING/BOOKKEEPER COPY

NAVYTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

NO. 536
 DATE September 29, 1980 63-54
 172

PAY TO THE ORDER OF Sacred Heart Hospital \$ 200.00 DOLLARS

Two hundred and 00/100

THE AMERICAN BANK

FOR Donation ADMINISTRATOR
Catholic Dist. M. R. Smithers
 86483158 651 0003

Figure II-5-36.—Check Number 536 (Purchase Order C-86).

Figure II-5-35.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	BALANCE
9/7	SUNDAY COLLECTIONS			280.76	280.76
9/14	SUNDAY COLLECTIONS			199.32	480.08
9/17	C.M.O. CLUB	330	0.86	60.00	540.08
9/18	ECCLESIASTICAL BOOKSTORE	531	0.80	51.00	591.08
9/21	SUNDAY COLLECTIONS			355.16	946.24
9/26	PRETTY FLORIST	532	0.82	50.00	996.24
9/28	SUNDAY COLLECTIONS			276.54	1272.78
9/29	MARYNOEL MISSIONARIES	533	0.83	200.00	1472.78
9/29	FRANCISCAN FATHERS	534	0.84	200.00	1672.78
9/29	SISTERS OF CHARITY	535	0.85	200.00	1872.78
9/29	SACRED HEART HOSPITAL	536	0.86	200.00	2072.78
				2557.36	4771.89
				2764.72	5124.57
				2698.72	4998.57
				2698.72	4947.57
				3023.75	5627.76
				2973.75	5527.76
				3223.66	5989.20
				3223.66	5789.20
				3223.66	5589.20
				3223.66	5389.20
				3223.66	5189.20

Figure II-5-37.—Receipts and Expenditures Record (Payment of Purchase Order C-86, September 29, 1980).

PURCHASE ORDER
 HAVENPORT FORM 2011 (REV. 8-79)
 5-11 (REV. 7-80)

ACTIVITY NO. _____ DATE Sept. 29, 1980 PURCHASE ORDER NO. C-87

FROM: RPC Marvyn R. Smithers
Most Holy Sacrament Convent
8193 LaRue Lane
Fund Roman Catholic
Account Custodian
Pensacola, Florida 32509

TO: Most Holy Sacrament Convent
8193 LaRue Lane
Lafayette, Louisiana 71304

QUANTITY RECEIVED _____ UNIT PRICE _____ AMOUNT \$200.00

DESCRIPTION: Donation to Most Holy Sacrament Convent

QUANTITY RECEIVED _____ UNIT PRICE _____ AMOUNT _____

TOTAL EXPENDITURE \$200.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Sept. 29, 1980 AUTHORIZED FOR PAYMENT

SIGNED FOR: M. R. Smithers RECEIVING CLERK

THE BILLING IS CORRECT: _____ DATE PAID _____ AUTHENTICATED BY (initials)

PART 3
 RECEIVING/BOOKKEEPER COPY

NAVETRAPRODEVGEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

PAY TO THE ORDER OF Most Holy Sacrament Convent 200.00 DOLLARS

Two hundred and 00/100

THE AMERICAN BANK

FOR Donation
Catholic Act. M. R. Smithers
 ADMINISTRATOR

NO. 537
53-54
172

DATE September 29, 1980

Figure II-5-39.—Check Number 537 (Purchase Order C-87).

Figure II-5-38.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	CHECK NO.	RECEIPT NO.
9/17	C.M.O. CLUB	530	2299.85	60.00	C-81	2698.72
9/18	ECUMENICAL BOOKSTORE	531	2278.85	51.00	C-80	2698.72
9/21	SUNDAY COLLECTIONS	532	355.16	2694.01	325.03	3023.75
9/26	Pretty Florist	532	2554.01	50.00	P-87	2973.75
9/28	SUNDAY COLLECTIONS	533	211.53	2765.54	249.91	3223.66
9/29	MARYNOL MISSIONARIES	533	2565.54	200.00	C-83	3223.66
9/29	FRANCISCAN FATHERS	534	2365.54	200.00	C-84	3223.66
9/29	SISTERS OF CHARITY	535	2765.54	200.00	C-85	3223.66
9/29	SACRED HEART HOSPITAL	536	1965.54	200.00	C-86	3223.66
9/29	MOST HOLY SACRAMENT CONVENT	537	765.54	200.00	C-87	3223.66
						4998.57
						4947.57
						5627.76
						5527.76
						5989.20
						5789.20
						5589.20
						5389.20
						5189.20
						4989.20

Figure II-5-40.—Receipts and Expenditures Record (Payment of Purchase Order C-87, September 29, 1980).

PARCELS ORDER
 MAILING FORM 3715 (REV. 5-72)
 5/11 0161/L/76-500

ACTIVITY NO. _____ **DATE** Sept. 29, 1980 **PURCHASE ORDER NO.** C-88
DELIVER TO: _____

FROM: St. Bernard Seminary
 RRC Marvin R. Smithers
 4123 Terrance Drive
 Fund Roman Catholic
 Cullman, Alabama 35412
 Account Custodian
 Pensacola, Florida 32509

QUANTITY _____ **DESCRIPTION** _____ **UNIT** _____ **UNIT PRICE** _____ **AMOUNT** _____

Donation to St. Bernard Seminary \$200.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ **DATE** Sept. 29, 1980 Authorized for Payment

MAILED FOR: _____ **RECEIVING CLERK:** _____

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: *M. R. Smithers*
 M. R. SMITHERS

BOOKKEEPER: _____ **DATE PAID:** _____ **RECEIVED BY (Initials):** _____

THE BILLING IS CORRECT: _____ **PAID BY CHECK NO.:** _____

PART 3 RECEIVING/BOOKKEEPER COPY

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

PAY TO THE ORDER OF *St. Bernard Seminary* \$ 200.00 DOLLARS
Two hundred and 00/100

THE AMERICAN BANK

NO. 538
 63-64
 122

FOR *Donation Catholic Sect.*
 M. R. Smithers
 ADMINISTRATOR
 651 0003

Figure II-5-42.—Check Number 538 (Purchase Order C-88).

Figure II-5-41.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

DATE	DESCRIPTION	QTY	UNIT PRICE	AMOUNT	CHECK NO.	BALANCE
9/17	CMTD CDOB			60.00	2299-85	60.00
9/18	ECUMENICAL BOOKSTORE	531	C-80	51.00	2298-85	2698.72
9/21	SUNDAY COLLECTIONS			355.16		3043.75
9/26	Pretty Florist	532	C-87	50.00	2554-01	2993.75
9/28	SUNDAY COLLECTIONS			2765.54		3223.66
9/29	MARYNOLL MISSIONARIES	533	C-83	200.00	2565.54	3223.66
9/29	FRANCISCAN FATHERS	534	C-84	200.00	2365.54	3223.66
9/29	SISTERS OF CHARITY	535	C-85	200.00	2165.54	3223.66
9/29	SACRED HEART HOSPITAL	536	C-86	200.00	1965.54	3223.66
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87	200.00	1765.54	3223.66
9/29	ST. BERNARD SEMINARY	538	C-88	200.00	1565.54	3223.66
						4998.20
						4947.57
						5627.76
						5527.76
						5989.20
						5789.20
						5589.20
						5389.20
						5189.20
						4989.20
						4789.20

Figure II-5-43.—Receipts and Expenditures Record (Payment of Purchase Order C-88, September 29, 1980).

PERIODICAL ORDER
 MAILING FROM 8121 S PM (REV. 5-79)
 516 (HOLLAND-78-200)

ACTIVITY NO. _____ DATE Sept. 29, 1980 PURCHASE ORDER NO. P-88

TO: Navy Relief Society (Pensacola Chapter)
 Naval Air Station
 Pensacola, Florida 32508

FROM: RP2 Alice L. Ship
 NAVETRAPRODEVEN Chapel
 Fund Protestant Account
 Custodian
 Pensacola, Florida 32509

QUANTITY RECEIVED UNIT UNIT PRICE AMOUNT

Donation to Navy Relief Society (Pensacola Chapter)	-	-	\$500.00
Total Expenditure			\$500.00 M.R.S.

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ DATE Sept. 29, 1980 Authorized for Payment

MAILED FOR: _____

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: A. L. Ship

THE BILLING IS CORRECT: _____

BOOK-KEEPER: _____

RECEIVING/BOOKKEEPER COPY

NAVETRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

PAY TO THE ORDER OF: Navy Relief Society

Five hundred and 00/100 _____ DOLLARS

THE AMERICAN BANK

FOR: Donation Protestant Sect. M. R. Sanchez ADMINISTRATOR

86483158 651 3003

NO. 539
 DATE September 29, 1980
 53-64
 122

Figure II-5-45.—Check Number 539 (Purchase Order P-88).

Figure II-5-44.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	CHECK NO.	DATE PAID	AMOUNT PAID	BALANCE
9/21	SUNDAY COLLECTIONS		335.76	2609.01	323.03		3023.75	3627.76
9/26	PRETTY FLORIST	532	9.83	50.00	2554.01	50.00	2973.75	5527.76
9/28	SUNDAY COLLECTIONS		211.53	2765.54	249.91		3223.66	5989.20
9/29	MARYNOEL MISSIONARIES	533	C-83	200.00	2565.54		3223.66	5789.20
9/29	FRANCISCAN FATHERS	534	C-84	200.00	2365.54		3223.66	5589.20
9/29	SISTERS OF CHARITY	535	C-85	200.00	2165.54		3223.66	5389.20
9/29	SACRED HEART HOSPITAL	536	C-86	200.00	1965.54		3223.66	5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87	200.00	1765.54		3223.66	4989.20
9/29	ST. BERNARD SEMINARY	538	C-88	200.00	1565.54		3223.66	4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88	500.00	2723.66	500.00	2723.66	4289.20

Figure II-5-46.—Receipts and Expenditures Record (Payment of Purchase Order P-88, September 29, 1980).

Protestant Group

The Protestant Advisory Council consulted with Chaplain Jones concerning the various organizations that they thought should receive donations. Following the discussion with Chaplain Jones, the council decided to recommend to the commanding officer that donations be made to the following organizations and directed RP2 Ship, when authorized, to prepare the Purchase Orders for these donations. Approval was received and the Purchase Orders were prepared on 29 September 1980.

1. Navy Relief Society—figure II-5-44 shows the Purchase Order for this transaction; figure II-5-45 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-46.

2. American Red Cross—figure II-5-47 shows the Purchase Order for this transaction; figure II-5-48 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-49.

3. American Bible Society—figure II-5-50 shows the Purchase Order for this transaction; figure II-5-51 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-52.

4. Church World Service—figure II-5-53 shows the Purchase Order for this transaction; figure II-5-54 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-55.

5. World Relief Commission—figure II-5-56 shows the Purchase Order for this transaction; figure II-5-57 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-58.

6. World Vision International—figure II-5-59 shows the Purchase Order for this transaction; figure II-5-60 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-61.

CLOSING ENTRIES (SEPTEMBER 30, 1980)

It is time to make all the closing entries for the month of September. First, the petty cash fund must be replenished.

Petty Cash Vouchers

The chapel fund administrator must attach all supporting invoices and receipts to each Petty Cash Voucher upon surrendering them to the Roman Catholic and Protestant account custodians for payment. On each Petty Cash Voucher, the chapel fund administrator writes the word "Paid" followed by the date and the number of the check which will be used to make replenishment to the chapel fund. Figures II-5-62, II-5-63, II-5-64, and II-5-65 show the Petty Cash Vouchers charged to the Roman Catholic and Protestant accounts for the month of September.

Purchase Order (Part 3)

Each of the account custodians prepares a Purchase Order for the amount that was used by their individual accounts. The Roman Catholic account custodian would prepare a Purchase Order for \$20.84 which is the amount that was charged to his account for the month. Figure II-5-66 shows this Purchase Order. The Protestant account custodian would prepare a Purchase Order for \$21 which is the amount that was charged to her account for the month. Figure II-5-67 shows this Purchase Order.

PURCHASE ORDER FORM 899-B (REV. 5-78) SUN 81641J-786-200		ACTIVITY NO.	DATE	PRECEDENCE ORDER NO.
TO: American Bible Society 4444 Stearns Street Dallas, Texas 75203			Sept. 29, 1980	P-90
FROM: RPZ Alice L. Ship NAVEDTRAPRODEVEN Chapel Fund Protestant Account Custodian Pensacola, Florida 32509		RELATIVE TO:		
QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	Donation to American Bible Society	-	-	\$200.00
Total Expenditure				\$200.00
RECEIVING CLERK SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: A.L. SHIP		DATE: Sept. 29, 1980 Authorized for Payment		
MAILED FOR:		RECEIVED BY: M. R. S.		
THE BILLING IS CORRECT:		PAID BY CHECK NO.		
PART 3		RECEIVING/BOOKKEEPER COPY		

NAVEDTRAPRODEVEN CHAPEL FUND
PENSACOLA, FLORIDA 32509

NO. 541
53-64
122

September 29, 1980

ORDER OF American Bible Society \$ 200.00

Two hundred and 00/100 DOLLARS

THE AMERICAN BANK

FOR DONATION Protestant Act. M. R. Smith
ADMINISTRATOR

86483138 651 0003

Figure II-5-51.—Check Number 541 (Purchase Order P-90).

Figure II-5-50.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	CHECK NO.	REMARKS
9/28	PRETTY PRINCE		2765.54	2765.54	532	
9/28	SUNDAY COLLECTIONS		200.00	200.00	533	
9/29	MARYMOLL MISSIONARIES		200.00	200.00	534	
9/29	FRANCISCAN FATHERS		200.00	200.00	535	
9/29	SISTERS OF CHARITY		200.00	200.00	536	
9/29	SACRED HEART HOSPITAL		200.00	200.00	537	
9/29	MOST HOLY SACRAMENT CONVENT		200.00	200.00	538	
9/29	ST. BERNARD SEMINARY		1565.54	1565.54	539	
9/29	NAVY RELIEF SOCIETY		1565.54	1565.54	540	
9/29	AMERICAN RED CROSS		1565.54	1565.54	541	
9/29	AMERICAN BIBLE SOCIETY		200.00	200.00	541	
Total				2765.54	532	
Total				200.00	533-541	
Total				200.00	541	

Figure II-5-52.—Receipts and Expenditures Record (Payment of Purchase Order P-90), September 29, 1980).

PURCHASE ORDER
 WYB-100-100-100-100

ACTIVITY NO. _____ DATE: Sept. 29, 1980
 PROGRAM PERIOD: P-91

FROM: Church World Service
 102 New York Avenue
 Washington, D.C. 20372
 Custodian
 Pensacola, Florida 32509

TO: _____

COMMENTS: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT	UNIT PRICE	AMOUNT
	Donation to Church World Service				\$200.00
Total Expenditure					\$200.00

DATE RECEIVED: _____ RECEIVED BY: *R. L. Ship*

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ DATE: Sept. 29, 1980 Authorized for Payment

NAME FOR: _____ RECEIVING CLERK: _____

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: *R. L. Ship*
 A.L. SNIP

THE BILLING IS CORRECT: _____ DATE OF BILLING: _____

PART 3 RECEIVING/BOOKKEEPER COPY

NAVETRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

NO. 542
 63-54
 172

September 29 1980

PAY TO THE ORDER OF: Church World Service \$ 200.00

THE AMERICAN BANK Two hundred and 00/100 DOLLARS

FOR: Donation
 Protestant Cent. M. R. Smithers
 651 0003 ADMINISTRATOR

Figure II-5-54.—Check Number 542 (Purchase Order P-91).

Figure II-5-53.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

9/29	MARYNOLL MISSIONARIES	533	C-83	200.00	2565.54	3223.66	5789.20
9/29	FRANCISCAN FATHERS	534	C-84	200.00	2365.54	3223.66	5589.20
9/29	SISTERS OF CHARITY	535	C-85	200.00	2165.54	3223.66	5389.20
9/29	SACRED HEART HOSPITAL	536	C-86	200.00	1965.54	3223.66	5189.20
9/29	MOST HOLY SACRAMENT COMMENT	537	C-87	200.00	1765.54	3223.66	4989.20
9/29	ST. BERNARD SEMINARY	538	C-88	200.00	1565.54	3223.66	4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88		1565.54	500.00	4289.20
9/29	AMERICAN RED CROSS	540	P-89		1565.54	250.00	4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54	200.00	3839.20
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54	200.00	3639.20

Figure II-5-55.—Receipts and Expenditures Record (Payment of Purchase Order P-91, September 29, 1980).

RECEIPT NO. 543
 DATE Sept. 29, 1980
 FROM: World Relief Commission
2105 Iowa Avenue
Washington, D.C. 20376
 TO: World Relief Commission
2105 Iowa Avenue
Washington, D.C. 20376
 AMOUNT: \$200.00
 RECEIVED FOR: Donation to World Relief Commission
 RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Sept. 29, 1980 Authorized for Payment
 RECEIVED FOR: Total Expenditure
 AMOUNT: \$200.00
 RECEIVING CLERK: A. L. Ship
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: A. L. Ship
 TITLE: A.L. SNIP
 BOOKKEEPER
 THE BILLING IS CORRECT: YES
 RECEIVING/BOOKKEEPER COPY
 PART 3

Figure II-5-56.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509
 NO. 543
 DATE September 29, 1980
 PAY TO THE ORDER OF World Relief Commission \$ 200.00
Two hundred and 00/100 DOLLARS
 THE AMERICAN BANK
 FOR Protestant Acct.
M. R. Switzer
 ADMINISTRATOR
 651 0003

Figure II-5-57.—Check Number 543 (Purchase Order P-92).

DATE	DESCRIPTION	AMOUNT	CHECK NO.	RECEIPT NO.	BALANCE
9/29	FRANCISCAN FATHERS	200.00	534	C-84	5589.20
9/29	SISTERS OF CHARITY	200.00	535	C-85	5389.20
9/29	SACRED HEART HOSPITAL	200.00	536	C-86	5189.20
9/29	MOST HOLY SACRAMENT CHURCH	200.00	537	C-87	4989.20
9/29	ST. BERNARD SEMINARY	200.00	538	C-88	4789.20
9/29	NAVY RELIEF SOCIETY	1565.54	539	P-88	4289.20
9/29	AMERICAN RED CROSS	1565.54	540	P-89	4039.20
9/29	AMERICAN BIBLE SOCIETY	1565.54	541	P-90	3839.20
9/29	CHURCH WORLD SERVICE	1565.54	542	P-91	3639.20
9/29	WORLD RELIEF COMMISSION	1565.54	543	P-92	3439.20

Figure II-5-58.—Receipts and Expenditures Record (Payment of Purchase Order P-92, September 29, 1980).

PARCELS ORDER
 MAILING FORM 3811 (8 PT) REV. 5-70
 5/11 014417-704-200

ACTIVITY NO. DATE Sept. 29, 1980 PURCHASE ORDER NO. P-93

TO: World Vision International
NAVETRPRODEVEN Chapel
3642 Connecticut Avenue
Fund Protestant Account
Custodian
Pensacola, Florida 32509

DELIVER TO:

QUANTITY DESCRIPTION QUANTITY UNIT UNIT PRICE AMOUNT

1	Donation to World Vision International	-	-	-	\$200.00
---	--	---	---	---	----------

Total Expenditure \$200.00

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Sept. 29, 1980 Authorized for Payment

MAILED FOR: RECEIVING CLERK

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: A. L. Ship

THE BILLING IS CORRECT: DATE PAID:

PART 3 RECEIVING/BOOKKEEPER COPY

NAVETRPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

PAY TO THE ORDER OF World Vision International \$ 200.00 DOLLARS

Two hundred and 00/100

NO. 544
53-54
122

DATE September 29, 1980

FOR Donation Protestant Chrch M. R. Sanders ADMINISTRATOR

86483158 651 0003

Figure II-5-60.—Check Number 544 (Purchase Order P-93).

Figure II-5-59.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

DATE	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
9/29	SISTERS OF CHARITY	535	C-85	200.00	106,750.00
9/29	SACRED HEART HOSPITAL	536	C-86	200.00	107,200.00
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87	200.00	107,400.00
9/29	ST. BERNARD SEMINARY	538	C-88	200.00	107,600.00
9/29	NAVY RELIEF SOCIETY	539	P-88	1565.54	841,815.66
9/29	AMERICAN RED CROSS	540	P-89	1565.54	842,381.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90	1565.54	842,946.74
9/29	CHURCH WORLD SERVICE	542	P-91	1565.54	843,512.28
9/29	WORLD RELIEF COMMISSION	543	P-92	1565.54	844,077.82
9/29	WORLD VISION INTERNATIONAL	544	P-93	1565.54	844,643.36

Figure II-5-61.—Receipts and Expenditures Record (Payment of Purchase Order P-93, September 29, 1980).

PETTY CASH VOUCHER		
NETPDC CHAPEL FUND (NAME OF COMMAND)		RECEIPT NUMBER 51
		DATE SEPTEMBER 2, 1980
PAY TO JAKE LANZA	AMOUNT (WRITTEN) EIGHTEEN & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$18.92
PURPOSE SODAS FOR VISITORS	ACCOUNT NAME ROMAN CATHOLIC	AMOUNT \$18.92 <i>Paid Sept. 30, 1980 ck no. 545</i>
APPROVED BY (SIGNATURE) <i>M. R. Smithers</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jake Lanza</i>	

Figure II-5-62.—Petty Cash Voucher (Roman Catholic Account, September 2, 1980).

PETTY CASH VOUCHER		
NETPDC CHAPEL FUND (NAME OF COMMAND)		RECEIPT NUMBER 52
		DATE SEPTEMBER 2, 1980
PAY TO JACOB PROPHET	AMOUNT (WRITTEN) EIGHTEEN & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$18.92
PURPOSE SODAS FOR VISITORS	ACCOUNT NAME PROTESTANT	AMOUNT \$18.92 <i>Paid Sept. 30, 1980 ck no. 545</i>
APPROVED BY (SIGNATURE) <i>A. L. Ship</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jacob Prophet</i>	

Figure-II-5-63.— Petty Cash Voucher (Protestant Account, September 2, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND) CHAPEL FUND		RECEIPT NUMBER 53
		DATE SEPTEMBER 18, 1980
PAY TO JACOB PROPHET	AMOUNT (WRITTEN) TWO & $\frac{08}{100}$ DOLLARS	AMOUNT (FIGURES) \$2.08
PURPOSE SYMPATHY CARD	ACCOUNT NAME PROTESTANT	AMOUNT \$2.08 <i>Paid Sept 30, 1980 ck no. 545</i>
APPROVED BY (SIGNATURE) <i>A. L. Ship</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jacob Prophet</i>	

Figure II-5-64.—Petty Cash Voucher (Protestant Account, September 18, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND) CHAPEL FUND		RECEIPT NUMBER 54
		DATE SEPTEMBER 25, 1980
PAY TO JAKE LANZA	AMOUNT (WRITTEN) ONE & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$1.92
PURPOSE REPLACE THREE LOST KEYS	ACCOUNT NAME ROMAN CATHOLIC	AMOUNT \$1.92 <i>Paid Sept. 30, 1980 ck no. 545</i>
APPROVED BY (SIGNATURE) <i>M. R. Smith</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jake Lanza</i>	

Figure II-5-65.—Petty Cash Voucher (Roman Catholic Account, September 2, 1980).

PURCHASE ORDER
 WACOMB FORM 211 (5 P) (REV. 3-79)
 S/N 016-17-700-500

ACTIVITY NO. _____ DATE Sept. 30, 1980 PRECISE ORDER NO. C-90

TO: RPC Marvin R. Smithers
NAVEDTRAPRODEVEN Chapel
Fund Roman Catholic
Account Custodian
Pensacola, Florida 32509

FROM: RPC Marvin R. Smithers
NAVEDTRAPRODEVEN Chapel
Fund Administrator
Custodian
Pensacola, Florida 32509

COMMENTS: Being governed by instructions hereon, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
1	replenish the petty cash fund	-	-	\$20.84
NOTE: The Catholic account was charged with \$20.84 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 51 - \$18.92) and for the replacement of three lost keys (Petty Cash Voucher Number 54 - \$1.92)				
Total Expenditure				\$20.84

DATE RECEIVED _____ RECEIVING CLERK _____
 SIGNATURE OF APPOINTED REPRESENTATIVE: M. R. Smithers

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ DATE Sept. 30, 1980 Authorized for Payment

NAME FOR: _____ STATEMENT _____

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: M. R. Smithers
M. R. SMITHERS

THE BILLING IS CORRECT: _____ DATE PAID _____
 AUTHENTICATED BY (BUYER): _____
 BOOKKEEPER _____

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-66.—Purchase Order Part 3 (Roman Catholic Account, September 30, 1980).

PURCHASE ORDER
 WACOMB FORM 211 (5 P) (REV. 3-79)
 S/N 016-17-700-500

ACTIVITY NO. _____ DATE Sept. 30, 1980 PRECISE ORDER NO. P-95

TO: RPC Marvin R. Smithers
NAVEDTRAPRODEVEN Chapel
Fund Administrator
Pensacola, Florida 32509

FROM: RP2 Alice L. Ship
NAVEDTRAPRODEVEN Chapel
Fund Protestant
Custodian
Pensacola, Florida 32509

COMMENTS: Being governed by instructions hereon, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
To replenish the petty cash fund				
NOTE: The Protestant account was charged with \$21.00 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 52 - \$18.92) and for the purchase of a sympathy card (Petty Cash Voucher Number 53 - \$2.08)				
Total Expenditure				\$21.00

DATE RECEIVED _____ RECEIVING CLERK _____
 SIGNATURE OF APPOINTED REPRESENTATIVE: A. L. Ship

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ DATE Sept. 30, 1980 Authorized for Payment

NAME FOR: _____ STATEMENT _____

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: A. L. Ship
A. L. SHIP

THE BILLING IS CORRECT: _____ DATE PAID _____
 AUTHENTICATED BY (BUYER): _____
 BOOKKEEPER _____

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-67.—Purchase Order Part 3 (Protestant Account, September 30, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

PAY TO THE ORDER OF NETPDC Chapel Fund Administrators 41.84
 September 30 19 80 NO. 545
 53-64
 122

Forty-one and 84/100 DOLLARS

THE AMERICAN BANK

Replied Petty Cash
 Catholic Sect. \$ 20.54
 Protestant Sect. \$ 21.00

FOR M. R. Switzer ADMINISTRATOR
 86483158 651 0003

Figure II-5-68.—Check Number 545 (Purchase Orders C-90 and P-95).

9/29	SACRED HEART HOSPITAL	536	C-86	200.00	1965.54	3223.66	5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87	200.00	1765.54	3223.66	4989.20
9/29	ST. BERNARD SEMINARY	538	C-88	200.00	1565.54	3223.66	4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88		1565.54	500.00	4289.20
9/29	AMERICAN RED CROSS	540	P-89		1565.54	250.00	4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54	200.00	3839.20
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54	200.00	3639.20
9/29	WORLD RELIEF COMMISSION	543	P-92		1565.54	200.00	3439.20
9/29	WORLD VISION INTERNATIONAL	544	P-93		1565.54	200.00	3239.20
9/30	REPLENISH PETTY CASH	545	P-95	20.84	1544.70	21.00	3197.36

Figure II-5-69.—Receipts and Expenditures Record (Payment of Purchase Orders C-90 and P-95, September 30, 1980).

9/29	NAVY RELIEF SOCIETY	539	P-88	200.00	1765.54	3223.66	7077.84
9/29	AMERICAN RED CROSS	540	P-89		1565.54	500.00	4289.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54	250.00	4039.20
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54	200.00	3839.20
9/29	WORLD RELIEF COMMISSION	543	P-92		1565.54	200.00	3639.20
9/29	WORLD VISION INTERNATIONAL	544	P-93		1565.54	200.00	3439.20
9/30	REPLENISH PETTY CASH	545	P-95	20.84	1544.70	21.00	3197.36
9/30	TOTAL			1046.17	1381.84	1687.00	3197.36

Figure II-5-70.—Receipts and Expenditures Record (Totals for the Month of September 1980).

Checking Account

Figure II-5-68 shows the check issued to the NETPDC chapel fund administrator. This check is issued for the total amount of the Purchase Orders (\$41.84) shown in figures II-5-66 and II-5-67 for the Roman Catholic (\$20.84) and Protestant (\$21) accounts.

Receipts and Expenditures Record

The steps required to bring the Roman Catholic and Protestant accounts up to date are shown in figure II-5-69.

The next thing that the chapel fund administrator must do is to total all the figures for the month on the Receipts and Expenditures Record. This is where he must check his work thoroughly so that he can start the next month's records without difficulty. Figure II-5-70 shows the totals for the month of September. The following arithmetic functions summarize this procedure:

ROMAN CATHOLIC ACCOUNT	
BALANCE (9/1)	\$ 1,880.37
ROMAN CATHOLIC RECEIPTS	
(9/1 —9/30)	+ 1,046.17
TOTAL	<u>\$ 2,926.54</u>
ROMAN CATHOLIC EXPENDITURES	
(9/1—9/30)	- 1,381.84
ROMAN CATHOLIC ACCOUNT	
BALANCE (9/30)	<u>\$ 1,544.70</u>
PROTESTANT ACCOUNT BALANCE	
(9/1)	\$ 2,254.18
PROTESTANT RECEIPTS (9/1—9/30)	+ 1,085.48
TOTAL	<u>\$ 3,339.66</u>
PROTESTANT EXPENDITURES	
(9/1—9/30)	- 1,687.00
PROTESTANT ACCOUNT BALANCE	
(9/30)	<u>\$ 1,652.66</u>
ROMAN CATHOLIC ACCOUNT	
BALANCE (9/30)	\$ 1,544.70
PROTESTANT ACCOUNT BALANCE	
(9/30)	+ 1,652.66
COMPOSITE BALANCE (9/30)	<u>\$ 3,197.36</u>

IT IS IMPERATIVE THAT THE CHAPEL FUND ADMINISTRATOR CHECK ALL THE FIGURES TO ENSURE THAT THE RECORDS ARE CURRENT AND ACCURATE!

One final entry is required on the Receipts and Expenditures Record. The chapel fund administrator makes the closing entry shown in figure II-5-7 1 and is now ready to prepare the quarterly and annual Statements of Operations and Net Worth.

STATEMENT OF OPERATIONS AND NET WORTH

As stated in the previous chapter, a Statement of Operations and Net Worth will be prepared by the chapel fund administrator at the close of each quarter; and, a cumulative report will be prepared annually for the fiscal year. A copy of each Statement of Operations and Net Worth will be posted in a place which is accessible to participants in the CRP. Also, a copy of the annual report will be forwarded to the commanding officer, the command auditor, and the Chief of Naval Operations (OP-01H) as a part of the command chaplain's annual report. The form used for this report is entitled Senior Chaplain's Annual Report (NAVPERS 1730/9). Both quarterly and annual statements will be explained in the next few sections.

NOTE: The statements that will be explained are for the practice accounting application that was performed for the NETPDC chapel fund. Local command requirements may necessitate that certain items be deleted or added to these statements depending on local instructions. Also, it may be necessary to alter the forms themselves; however, the same basic information as outlined in Chapter VI of NAVSO P-3520 must be included.

QUARTERLY STATEMENT OF OPERATIONS AND NET WORTH

The quarterly Statement of Operations and Net Worth is prepared by the chapel fund administrator in typewritten form on the last calendar day of each quarter during the fiscal year.

NETPDC CHAPEL FUND
(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE		
9/1	BALANCE BROUGHT FORWARD			1880.37		2257.18				4134.55
9/7	SUNDAY COLLECTIONS			280.16		297.18				4711.89
9/14	SUNDAY COLLECTIONS			199.32		213.36				5124.57
9/17	C MO CLUB	530	C-81 P-88		60.00		66.00			4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00					4947.57
9/21	SUNDAY COLLECTIONS			355.16		325.03				5627.76
9/26	PRETTY FLORIST	532	C-82 P-87		50.00		50.00			5527.76
9/28	SUNDAY COLLECTIONS			211.53		249.91				5989.20
9/29	MARYNOEL MISSIONARIES	533	C-83		200.00					5789.20
9/29	FRANCISCAN FATHERS	534	C-84		200.00					5589.20
9/29	SISTERS OF CHARITY	535	C-85		200.00					5389.20
9/29	SACRED HEART HOSPITAL	536	C-86		200.00					5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87		200.00					4989.20
9/29	ST. BERNARD SEMINARY	538	C-88		200.00					4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88				500.00			4289.20
9/29	AMERICAN RED CROSS	540	P-89				250.00			4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90				200.00			3839.20
9/29	CHURCH WORLD SERVICE	542	P-91				200.00			3639.20
9/29	WORLD RELIEF COMMISSION	543	P-92				200.00			3439.20
9/29	WORLD VISION INTERNATIONAL	544	P-93				200.00			3239.20
9/30	REPLENISH PETTY CASH	545	C-90 P-95		20.84		21.00			3197.36
9/30	TOTAL			1046.17	1381.84	1085.48	1687.00			3197.36
9/30	BALANCE FORWARD				1544.70		1652.66			3197.36

Figure II-5-71.—Receipts and Expenditures Record (Balances to be Carried Forward to October 1980).

Quarterly reports for fiscal year 1980 were prepared on 31 December 1979 for October, November, and December; on 31 March 1980 for January, February, and March; on 30 June 1980 for April, May, and June; and, on 30 September for July, August and September. Figures II-5-72, II-5-73, II-5-74, and II-5-75 show the quarterly statements for fiscal year 1980. For the purposes of this application, the quarterly statement for July, August, and September will be explained in this section.

Figure II-5-76 shows the completed Statement of Operations and Net Worth for this last quarter of fiscal year 1980. Refer to this figure for an explanation of each entry on the statement. NOTE: Entries are numbered 1 through 17 and will be explained in numerical sequence.

1. CHAPEL FUND—this practice accounting application was performed at the Naval Education and Training Program Development Center. The acronym "NETPDC" is inserted in the space provided.

2. PERIOD—the first (1 JUL 80) and the last (30 SEP 80) calendar days of the quarter are inserted in the spaces provided.

3. TO—the address to which the statement is being sent is inserted in the space provided. Since there is not a requirement to send the quarterly reports to anyone outside the command, this statement is sent to the COMMAND CHAPLAIN, NAVEDTRAPRODEV CEN, PENSACOLA, FLORIDA 32509. After reviewing the statement, the command chaplain posts the report so that participants in the Command Religious Program (Roman Catholic and Protestant) can see the financial status of the CRP chapel fund.

4. FROM—the address of the individual who is preparing the statement is entered in the space provided. Normally, this will be the chapel fund administrator.

5. NET WORTH, BEGINNING OF PERIOD—the first (1 JUL 80) calendar day of the quarter is inserted in the space provided. The beginning balance of the Roman Catholic account on 1 July 1980 was \$1,027.31. This figure is inserted in the space provided under

ROMAN CATHOLIC ACCOUNT. The beginning balance of the Protestant account on 1 July 1980 was \$1,017.38. This figure is inserted in the space provided under PROTESTANT ACCOUNT. These balances, Roman Catholic and Protestant, are brought forward from either line 5 or line 9 (Net Worth, End of Period) of the previous quarter's statement shown in figure II-5-77. The next step is to add these two balances. This total (\$2,044.69) is entered in the space provided under the total column.

6. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)—first, the chapel fund administrator must total the receipts for the Roman Catholic and Protestant accounts from the Receipts and Expenditures Records for each month of the quarter (July, August, and September). Since this accounting application did not include the daily transactions for the month of July, the following receipts were applied to each account for that month: Roman Catholic (\$1,312.33); and Protestant (\$1,350.36). The Receipts and Expenditures Records shown in figures II-5-78 and II-5-79 show the receipts for August and September respectively. A breakdown of this quarter's monthly receipts follows:

<u>Month</u>	<u>Roman Catholic</u>	<u>Protestant</u>
July	\$ 1,312.33	\$ 1,350.36
August	1,372.01	1,416.19
September	+1,046.17	+ 1,085.48
<u>Total</u>	<u>\$3,730.51</u>	<u>\$3,852.03</u>

The total receipts for the quarter for the two accounts are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$3,730.51) and PROTESTANT ACCOUNT (\$3,852.03). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Quarterly Receipts</u>
Roman Catholic	\$3,730.51
<u>Protestant</u>	<u>+ 3,852.03</u>
<u>Total</u>	<u>\$7,582.54</u>

The total receipts for the NETPDC chapel fund for this quarter are \$7,582.54.

STATEMENT OF OPERATIONS AND NET WORTH

NETPDC CHAPEL FUND
(NAME OF COMMAND) PERIOD: FROM 1 OCT 79 TO 31 DEC 79

TO: (INCLUDE ZIP CODE) COMMAND CHAPLAIN NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509	FROM: (INCLUDE ZIP CODE) CHAPEL FUND ADMINISTRATOR NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509
--	---

DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 OCT 79	\$ 1619.73	\$ 1743.67	\$	\$ 3363.40
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	4055.47	4175.79		8231.26
3. TOTAL (LINE 1 PLUS LINE 2)	5675.20	5919.46		11594.66
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	2847.62	3896.27		6743.89
5. NET WORTH, END OF PERIOD	2827.58	2023.19		4850.77
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 2802.58	\$ 1998.19	\$	\$ 4800.77
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	2827.58	2023.19		4850.77
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	118.43	246.12		364.55

TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC	SIGNATURE <i>Marvin R. Smithers</i>
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Figure II-5-72.—Statement of Operations and Net Worth (Fiscal Year 1980—First Quarter).

STATEMENT OF OPERATIONS AND NET WORTH

NETPDC CHAPEL FUND
(NAME OF COMMAND) PERIOD: FROM 1 JAN 80 TO 31 MAR 80

TO: (INCLUDE ZIP CODE) COMMAND CHAPLAIN NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509	FROM: (INCLUDE ZIP CODE) CHAPEL FUND ADMINISTRATOR NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509
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DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 JAN 80	\$ 2827.58	\$ 2023.19	\$	\$ 4850.77
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	3769.45	4171.02		7940.47
3. TOTAL (LINE 1 PLUS LINE 2)	6597.03	6194.21		12791.24
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	2794.98	2515.20		5310.18
5. NET WORTH, END OF PERIOD	3802.05	3679.01		7481.06
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 3777.05	\$ 3654.01	\$	\$ 7431.06
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	3802.05	3679.01		7481.06
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	363.48	519.22		882.70

TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC	SIGNATURE <i>Marvin R. Smithers</i>
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Figure II-5-73.—Statement of Operations and Net Worth (Fiscal Year 1980—Second Quarter).

STATEMENT OF OPERATIONS AND NET WORTH				
NETPDC CHAPEL FUND (NAME OF COMMAND)		PERIOD: FROM 1 APR 80 TO 30 JUN 80		
TO: (INCLUDE ZIP CODE) COMMAND CHAPLAIN NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509		FROM: (INCLUDE ZIP CODE) CHAPEL FUND ADMINISTRATOR NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509		
DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 APR 80	\$ 3802.05	\$ 3679.01	\$	\$ 7481.06
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	3861.26	3960.81		7822.07
3. TOTAL (LINE 1 PLUS LINE 2)	7663.31	7639.82		15303.13
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	6636.00	6622.44		13258.44
5. NET WORTH, END OF PERIOD	1027.31	1017.38		2044.69
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 1002.31	\$ 992.38	\$	\$ 1994.69
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	1027.31	1017.38		2044.69
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	83.20	111.13		194.33
TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC		SIGNATURE <i>Marvin R. Smithers</i>		

Figure II-5-74.—Statement of Operations and Net Worth (Fiscal Year 1980—Third Quarter).

STATEMENT OF OPERATIONS AND NET WORTH				
NETPDC CHAPEL FUND (NAME OF COMMAND)		PERIOD: FROM 1 JUL 80 TO 30 SEP 80		
TO: (INCLUDE ZIP CODE) COMMAND CHAPLAIN NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509		FROM: (INCLUDE ZIP CODE) CHAPEL FUND ADMINISTRATOR NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509		
DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 JUL 80	\$ 1027.31	\$ 1017.38	\$	\$ 2044.69
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	3730.51	3852.03		7582.54
3. TOTAL (LINE 1 PLUS LINE 2)	4757.82	4869.41		9627.23
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	3213.12	3216.75		6429.87
5. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 1519.70	\$ 1627.66	\$	\$ 3147.36
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	75.00	63.00		138.00
TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC		SIGNATURE <i>Marvin R. Smithers</i>		

Figure II-5-75.—Statement of Operations and Net Worth (Fiscal Year 1980—Fourth Quarter).

STATEMENT OF OPERATIONS AND NET WORTH

NETPOC CHAPEL FUND ← 1
(NAME OF COMMAND)

2 → PERIOD: FROM 1 JUL 80 TO 30 SEP 80

3 → TO: (INCLUDE ZIP CODE)
COMMAND CHAPLAIN
NAVEDTRAPRODEVGEN
PENSACOLA, FLORIDA 32509

4 → FROM: (INCLUDE ZIP CODE)
CHAPEL FUND ADMINISTRATOR
NAVEDTRAPRODEVGEN
PENSACOLA, FLORIDA 32509

DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 JUL 80	\$ 1027.31	\$ 1017.38	\$	\$ 2044.69
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	3730.51	3852.03		7582.54
3. TOTAL (LINE 1 PLUS LINE 2)	4757.82	4869.41		9627.23
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	3213.12	3216.75		6429.87
5. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 1519.70	\$ 1627.66		\$ 3147.36
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	75.00	63.00		138.00
RECAPITULATION OF NET WORTH				
11. CASH IN BANK	\$ 1519.70	\$ 1627.66		\$ 3147.36
12. PETTY CASH	25.00	25.00		50.00
13. OTHER				
14. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
15. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	75.00	63.00		138.00

16 TYPED NAME AND GRADE OF FUND ADMINISTRATOR
MARVIN R. SMITHERS, RPC

17 SIGNATURE
Marvin R. Smithers

Figure II-5-76.—Statement of Operations and Net Worth (Fiscal Year 1980—Fourth Quarter, Explanation of Entries).

STATEMENT OF OPERATIONS AND NET WORTH

NETPOC CHAPEL FUND
(NAME OF COMMAND)

PERIOD: FROM 1 APR 80 TO 30 JUN 80

TO: (INCLUDE ZIP CODE)
COMMAND CHAPLAIN
NAVEDTRAPRODEVGEN
PENSACOLA, FLORIDA 32509

FROM: (INCLUDE ZIP CODE)
CHAPEL FUND ADMINISTRATOR
NAVEDTRAPRODEVGEN
PENSACOLA, FLORIDA 32509

DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 APR 80	\$ 3802.05	\$ 3679.01	\$	\$ 7481.06
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	3861.26	3960.81		7822.07
3. TOTAL (LINE 1 PLUS LINE 2)	7663.31	7639.82		15303.13
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	6636.00	6622.44		13258.44
5. NET WORTH, END OF PERIOD	1027.31 ←	1017.38 ←		2044.69
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 1002.31	\$ 992.38		\$ 1994.69
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	1027.31 ←	1017.38 ←		2044.69
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	83.20	111.13		194.33

TYPED NAME AND GRADE OF FUND ADMINISTRATOR
MARVIN R. SMITHERS, RPC

SIGNATURE
Marvin R. Smithers

Figure II-5-77.—Statement of Operations and Net Worth (Fiscal Year 1980—Third Quarter, Net Worth, End Period Entry).

NETPDC CHAPEL FUND
(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	
8/1	BALANCE BROUGHT FORWARD				1052.28		1214.96			2267.24
8/3	SUNDAY COLLECTIONS			285.23	1337.51	282.61	1497.57			2835.08
8/4	ECUMENICAL BOOKSTORE	522	C-75		75.00		1497.57			2760.08
8/7	CMO CLUB	523	P-82		1262.51		1355.06			2617.57
8/10	SUNDAY COLLECTIONS			221.18	1483.69	250.85	1605.91			3089.60
8/11	ECUMENICAL BOOKSTORE	524	P-81		1483.69		1542.91			3026.60
8/15	LITTLE SISTERS OF THE POOR	525	C-76		200.00		1542.91			2826.60
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83		1283.69		1442.91			2726.60
8/17	SUNDAY COLLECTIONS			325.10	1608.79	302.46	1745.37			3354.16
8/20	ST. LEO'S ORPHANAGE	527	C-77		408.79		1745.37			3154.16
8/24	SUNDAY COLLECTIONS			241.00	1649.79	271.15	2016.52			3666.31
8/29	PETTY FLORIST	528	C-78		50.00		1966.52			3566.31
8/31	SUNDAY COLLECTIONS			299.50	1899.29	309.12	2275.64			4174.93
8/31	REPLENISH PETTY CASH	529	C-79		1892.80		2354.18			4134.55
8/31	TOTAL			1372.01	543.92	1880.37	1476.19	376.97	2254.18	4134.55
8/31	BALANCE FORWARD				1880.37					4134.55

Figure II-5-78.—Receipts and Expenditures Record for August 1980 (Total Receipts for Roman Catholic and Protestant Accounts).

NETPDC CHAPEL FUND
(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE			
9/1	BALANCE BROUGHT FORWARD			1880.37				2254.18		4134.55
9/7	SUNDAY COLLECTIONS			280.16		297.18		2551.36		4711.89
9/14	SUNDAY COLLECTIONS			199.32		213.36		2764.72		5124.57
9/17	C MO CLUB	530	C-81		60.00		66.00	2698.72		4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00			2698.72		4947.57
9/21	SUNDAY COLLECTIONS			355.16		325.03		3023.75		5627.76
9/26	PETTY FLORIST	532	C-82		50.00		50.00	2973.75		5527.76
9/28	SUNDAY COLLECTIONS			211.53		249.91		3223.66		5989.20
9/29	MARYNOEL MISSIONARIES	533	C-83		200.00			3223.66		5989.20
9/29	FRANCISCAN FATHERS	534	C-84		200.00			3223.66		5589.20
9/29	SISTERS OF CHARITY	535	C-85		200.00			3223.66		5389.20
9/29	SACRED HEART HOSPITAL	536	C-86		200.00			3223.66		5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87		200.00			3223.66		4989.20
9/29	ST. BERNARD SEMINARY	538	C-88		200.00			3223.66		4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88		1565.54		500.00	2723.66		4289.20
9/29	AMERICAN RED CROSS	540	P-89		1565.54		250.00	2473.66		4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54		200.00	2273.66		3839.20
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54		200.00	2073.66		3639.20
9/29	WORLD RELIEF COMMISSION	543	P-92		1565.54		200.00	1873.66		3439.20
9/29	WORLD VISION INTERNATIONAL	544	P-93		1565.54		200.00	1673.66		3239.20
9/30	REPLENISH PETTY CASH	545	C-95		20.84		21.00	1652.66		3197.36
9/30	TOTAL			1046.17	1381.84	1085.48	1687.00	1652.66		3197.36
9/30	BALANCE FORWARD			1544.70		1652.66				3197.36

Figure II-5-79. — Receipts and Expenditures Record for September 1980 (Total Receipts for Roman Catholic and Protestant Accounts).

7. TOTAL (LINE 1 PLUS LINE 2)—in this section, the receipts for the quarter are added to the net worth at the beginning of the quarter. The following arithmetic functions will yield the figures necessary for this step.

	<u>Roman Catholic</u>	<u>Protestant</u>
Net Worth	\$ 1,027.31	\$ 1,017.38
<u>Receipts</u>	<u>+ 3,730.51</u>	<u>+ 3,852.03</u>
Total	\$4,757.82	\$4,869.41

These totals are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$4,757.82) and PROTESTANT ACCOUNT (\$4,869.41). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Net Worth + Receipts</u>
Roman Catholic	\$4,757.82
<u>Protestant</u>	<u>+ 4,869.41</u>
Total	\$9,627.23

8. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)—first, the chapel fund administrator must total the expenditures for the Roman Catholic and Protestant accounts from the Receipts and Expenditures Records for each month of the quarter (July, August, and September). Since this accounting application did not include the daily transactions for the month of July, the following expenditures were applied to each account for that month: Roman Catholic (\$1,287.36); and Protestant (\$1,152.78). The Receipts and Expenditures Records shown in figures II-5-80 and II-5-81 show the expenditures for August and September respectively. A breakdown of this quarter's monthly expenditures follows:

<u>Month</u>	<u>Roman Catholic</u>	<u>Protestant</u>
July	\$ 1,287.36	\$ 1,152.78
August	543.92	376.97
<u>September</u>	<u>+ 1,381.84</u>	<u>+1,687.00</u>
Total	\$3,213.12	\$3,216.75

The total expenditures for the quarter for the two accounts are placed in the spaces provided

under ROMAN CATHOLIC ACCOUNT (\$3,213.12) and PROTESTANT ACCOUNT (\$3,216.75). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Quarterly Receipts</u>
Roman Catholic	\$3,213.12
<u>Protestant</u>	<u>+ 3,216.75</u>
Total	\$ 6,429.87

The total expenditures for the NETPDC chapel fund for this quarter are \$6,429.87.

9. NET WORTH, END OF PERIOD—in this section, the expenditures for the quarter (step 8) are subtracted from the total of line 1 plus line 2 (step 7) to obtain the net worth of each account, Roman Catholic and Protestant, at the end of the period. The following arithmetic functions will yield the figures necessary for this step.

	<u>Roman Catholic</u>	<u>Protestant</u>
Line 1 + Line 2	\$4,757.82	\$4,869.41
<u>Expenditures</u>	<u>-3,213.12</u>	<u>- 3,216.75</u>
Net Worth	\$ 1,544.70	\$ 1,652.66

The resultant differences are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$1,544.70) and PROTESTANT ACCOUNT (\$1,652.66). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Net Worth</u>
Roman Catholic	\$ 1,544.70
<u>Protestant</u>	<u>+ 1,652.66</u>
CRP Net Worth	\$3,197.36

The net worth of the NETPDC Command Religious Program chapel fund at the end of this last quarter of fiscal year 1980 is \$3,197.36.

10. CASH IN BANK—in this section, the chapel fund administrator must compare the latest COMPOSITE BALANCE (30 Sept 1980) on the Receipts and Expenditures Record with

NETPDC
(NAME OF COMMAND)

CHapel FUND

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	
8/1	BALANCE BROUGHT FORWARD				1052.28				1214.96	2267.24
8/3	SUNDAY COLLECTIONS			285.23	1337.51	282.61			1497.57	2835.08
8/4	ECUMENICAL BOOKSTORE	522	C-75		75.00				1497.57	2760.08
8/7	CMO CLUB	523	P-82		1262.51				142.51	2617.57
8/10	SUNDAY COLLECTIONS			221.18	1483.69	250.85			1605.91	3089.60
8/11	ECUMENICAL BOOKSTORE	524	P-81		1483.69				63.00	3026.60
8/15	LITTLE SISTERS OF THE POOR	525	C-76		200.00				1542.91	2826.60
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83		1283.69				100.00	2726.60
8/17	SUNDAY COLLECTIONS			325.10	1608.79	302.46			1745.37	3354.16
8/20	ST. LEO'S ORPHANAGE	527	C-77		200.00				1745.37	3154.16
8/24	SUNDAY COLLECTIONS			241.00	1649.79	271.15			2016.52	3666.31
8/29	PRETTY FLORIST	528	C-78		50.00				50.00	3566.31
8/31	SUNDAY COLLECTIONS			299.50	1899.29	309.12			2275.64	4174.93
8/31	REPLENISH PETTY CASH	529	C-79		18.92				21.46	4134.55
					1880.37				2254.18	
8/31	TOTAL			1372.01	5473.92	1416.19			376.97	4134.55
8/31	BALANCE FORWARD				1880.37				2254.18	4134.55

Figure II-5-80.—Receipts and Expenditures Record for August 1980 (Total Expenditures for Roman Catholic and Protestant Accounts).

NETPDC CHAPEL FUND
(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE			
9/1	BALANCE BROUGHT FORWARD			1880.37						4134.55
9/7	SUNDAY COLLECTIONS			280.16		297.18				4711.89
9/14	SUNDAY COLLECTIONS			199.32		213.36				5124.57
9/17	C MO CLUB	530	C-81 P-86		60.00		66.00		2698.72	4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00				2698.72	4947.57
9/21	SUNDAY COLLECTIONS			355.16		325.03			3023.75	5627.76
9/26	PRETTY FLORIST	532	C-82 P-87		50.00		50.00		2973.75	5527.76
9/28	SUNDAY COLLECTIONS			211.53		249.91			3223.66	5989.20
9/29	MARYNOEL MISSIONARIES	533	C-83		200.00				3223.66	5789.20
9/29	FRANCISCAN FATHERS	534	C-84		200.00				3223.66	5589.20
9/29	SISTERS OF CHARITY	535	C-85		200.00				3223.66	5389.20
9/29	SACRED HEART HOSPITAL	536	C-86		200.00				3223.66	5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87		200.00				3223.66	4989.20
9/29	ST. BERNARD SEMINARY	538	C-88		200.00				3223.66	4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88				500.00		2723.66	4289.20
9/29	AMERICAN RED CROSS	540	P-89				250.00		2473.66	4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90				200.00		2273.66	3839.20
9/29	CHURCH WORLD SERVICE	542	P-91				200.00		2073.66	3639.20
9/29	WORLD RELIEF COMMISSION	543	P-92				200.00		1873.66	3439.20
9/29	WORLD VISION INTERNATIONAL	544	P-93				200.00		1673.66	3239.20
9/30	REPLENISH PETTY CASH	545	C-90 P-95		20.84		21.00		1652.66	3197.36
9/30	TOTAL			1046.17	1381.84	1544.70	1085.48		1652.66	3197.36
9/30	BALANCE FORWARD				1544.70				1652.66	3197.36

Figure II-5-81.—Receipts and Expenditures Record for September 1980 (Total Expenditures for Roman Catholic and Protestant Accounts).

the latest balance in the checkbook. Figure II-5-82 shows the balances of the ROMAN CATHOLIC ACCOUNT (\$1,544.70), the PROTESTANT ACCOUNT (\$1,652.66), and the COMPOSITE BALANCE (\$3,197.36). After comparing the COMPOSITE BALANCE (\$3,197.36) on the Receipts and Expenditures Record with the latest checkbook figure, the administrator would discover that a \$50 difference existed. The checkbook figure reflects that there is \$3,147.36 in the CRP chapel fund vice the \$3,197.36 shown on the Receipts and Expenditure Record. There is a valid reason for this difference! Figure II-5-83 shows the memorandum entry in which the petty cash fund was established at the beginning of the fiscal year. A check was written for \$50 which reduced the total amount in the checking account by \$50. However, this \$50 expenditure, \$25 for both the Roman Catholic and Protestant accounts, was not subtracted from their respective accounts on the Receipts and Expenditures Record; therefore, throughout the course of the fiscal year, the checking account balance was always \$50 less than the composite balance shown on the Receipts and Expenditures Record.

The following arithmetic functions will yield the figures necessary for completing this step:

	<u>Roman Catholic</u>	<u>Protestant</u>
Receipts and Expenditures Record	\$ 1,544.70	\$ 1,652.66
Petty Cash Fund	-25.00	- 25.00
<u>Account Cash in Bank</u>	<u>\$ 1,519.79</u>	<u>\$1,627.66</u>
<u>Group</u>	<u>Account Cash in Bank</u>	
Roman Catholic	\$ 1,519.70	
Protestant	+ 1,627.66	
<u>CRP Fund Cash in Bank</u>	<u>\$3,147.36</u>	

In the first problem, the administrator simply subtracts the \$25 which each group has in the petty cash fund from the 30 September account balances on the Receipts and Expenditures Record to yield the "account cash in bank" for the Roman Catholic and Protestant accounts. The resultant differences are placed in the spaces provided under ROMAN CATHOLIC

ACCOUNT (\$1,519.70) and PROTESTANT ACCOUNT (\$1,627.66). In the second problem, these two figures are added and the total (\$3,147.36) is inserted in the TOTAL column of the statement.

The NETPDC Command Religious Program chapel fund has a balance of \$3,147.36 in the checking account at the end of this last quarter of fiscal year 1980.

11. PETTY CASH—the administrator inserts \$25 in the spaces provided under ROMAN CATHOLIC ACCOUNT and PROTESTANT ACCOUNT. These two figures are added and the total (\$50) is inserted in the space provided in the TOTAL column of the statement.

12. OTHER—this section will not be used for this application.

13. NET WORTH, END OF PERIOD—in this section, the money in the petty cash fund is added to the checking account balance to obtain the net worth of the fund at the end of the period. The following arithmetic functions will yield the figures necessary for completing this step.

	<u>Roman Catholic</u>	<u>Protestant</u>
Cash in Bank	\$ 1,519.70	\$ 1,627.66
Petty Cash	+ 25.00	+25.00
<u>Net Worth</u>	<u>\$ 1,544.70</u>	<u>\$ 1,652.66</u>
<u>Group</u>	<u>Net Worth</u>	
Roman Catholic	\$ 1,544.70	
Protestant	+ 1,652.66	
<u>CRP Net Worth</u>	<u>\$3,197.36</u>	

In the first problem, the administrator adds the \$25 which each group has in the petty cash fund to the checkbook balance to determine each account's net worth. The totals are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$1,544.70) and PROTESTANT ACCOUNT (\$1,652.66). In the second problem, these two figures are added and the total (\$3,197.36) is inserted in the TOTAL column of the statement.

NETPDC CHAPEL FUND
(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE			
9/1	BALANCE BROUGHT FORWARD			1680.37		2254.18				4134.55
9/7	SUNDAY COLLECTIONS			280.16		257.18				4711.89
9/14	SUNDAY COLLECTIONS			199.32		213.36				5124.57
9/17	C MO CLUB	530	C-81		60.00		66.00			4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00					4947.57
9/21	SUNDAY COLLECTIONS			355.16		325.03				5627.76
9/26	PRETTY FLORIST	532	C-82 P-87		50.00		50.00			5527.76
9/28	SUNDAY COLLECTIONS			211.53		249.91				5989.20
9/29	MARYNOLL MISSIONARIES	533	C-83		200.00					5789.20
9/29	FRANCISCAN FATHERS	534	C-84		200.00					5589.20
9/29	SISTERS OF CHARITY	535	C-85		200.00					5389.20
9/29	SACRED HEART HOSPITAL	536	C-86		200.00					5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87		200.00					4989.20
9/29	ST. BERNARD SEMINARY	538	C-88		200.00					4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88		1565.54		500.00			4289.20
9/29	AMERICAN RED CROSS	540	P-89		1565.54		250.00			4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54		200.00			3839.20
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54		200.00			3639.20
9/29	WORLD RELIEF COMMISSION	543	P-92		1565.54		200.00			3439.20
9/29	WORLD VISION INTERNATIONAL	544	P-93		1565.54		200.00			3239.20
9/30	REPLENISH PETTY CASH	545	C-90 P-95		20.84		21.00			3197.36
9/30	TOTAL			1096.17	1381.89	1544.70	1085.98	1687.00	1652.66	3197.36
9/30	BALANCE FORWARD			1544.70		1652.66				3197.36

Figure II-5-82.—Receipts and Expenditures Record for September 1980 (Roman Catholic, Protestant, and Composite Balances).

NETPDC CHAPEL FUND
(NAME OF COMMAND)

PERIOD: FROM 1 OCT 79 TO 31 OCT 79 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT	
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE
10/1	ESTABLISH PETTY CASH								
	FUND:								
	CATHOLIC		C-1	\$25.00					
	PROTESTANT		P-1	25.00					
	TOTAL		101	\$50.00					

Figure II-5-83.—Receipts and Expenditures Record (Memorandum Entry for Establishment of Petty Cash Fund).

NETPDC CHAPEL FUND
(NAME OF COMMAND)

PERIOD: FROM 1 OCT 79 TO 31 OCT 79 FY 80

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT
10/1	ESTABLISH PETTY CASH					
	FUND:					
	CATHOLIC		C-1	\$25.00		
	PROTESTANT		P-1	25.00		
	TOTAL		101	\$50.00		

NETPDC CHAPEL FUND
(NAME OF COMMAND)

PERIOD: FROM 1 OCT 79 TO 31 OCT 79 FY 80

DATE	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
10/1	ESTABLISH PETTY CASH			
	FUND:			
	CATHOLIC		C-1	\$25.00
	PROTESTANT		P-1	25.00
	TOTAL		101	\$50.00

Figure II-5-84.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

Figure II-5-85.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

The net worth of the NETPDC Command Religious Program chapel fund at the end of this last quarter of fiscal year 1980 is \$3,197.36.

14. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID—this section shows the financial obligations for which funds have not been expended. The merchandise which was ordered on 29 September by the Roman Catholic and Protestant account custodians pictured in figures II-5-84 and II-5-85 has not been received. The administrator must take the following steps to show these outstanding Purchase Orders on the statement. First, he totals all the financial obligations for each account in the fund. In this case, the only obligations which the Roman Catholic and Protestant account custodians have made are shown in figures II-5-84 and II-5-85. The administrator inserts \$75 in the space provided under ROMAN CATHOLIC ACCOUNT; and, \$63 in the space provided under PROTESTANT ACCOUNT. These two figures are added and the total (\$138) is inserted in the TOTAL column of the statement. NOTE: Since merchandise is not paid for until actually received, the net worth of the fund is not affected by these outstanding obligations. This section simply shows that certain obligations have been made and that the fund will probably decrease at a future date by the amounts indicated.

15. BLANK—this section may be used for any comments which the administrator deems necessary to explain the statement.

16. TYPED NAME AND GRADE OF FUND ADMINISTRATOR—the name and rate of the NETPDC chapel fund administrator is entered in the space provided. MARVIN R. SMITHERS, RPC, is the correct entry for this application.

17. SIGNATURE—the chapel fund administrator signs his name in the space provided.

This completes the quarterly Statement of Operations and Net Worth for July, August, and September 1980. RPC Smithers would give the statement to the command chaplain, who would review the statement and then post a copy

in a conspicuous place for viewing by participants in the CRP.

ANNUAL STATEMENT OF OPERATIONS AND NET WORTH

The annual Statement of Operations and Net Worth is prepared by the chapel fund administrator in typewritten form on the last calendar day of the fiscal year. This statement is very similar to the quarterly statements and contains the same basic information. However, a copy of this statement must be sent to the commanding officer, the command auditor, and the Chief of Naval Operations (OP-01H) as part of the command chaplain's annual report. Figure II-5-86 shows the completed Statement of Operations and Net Worth for fiscal year 1980. An explanation of each entry on the statement follows. NOTE: As was done for the quarterly statement, entries are numbered 1 through 17 and will be explained in numerical sequence.

1. CHAPEL FUND—the acronym "NET-PDC" is inserted in the space provided.

2. PERIOD—the first (1 Oct 79) and last (30 Sep 80) calendar days of fiscal year 1980 are inserted in the spaces provided.

3. TO—the address to which the statement is being sent is inserted in the space provided. COMMAND CHAPLAIN, NAVEDTRAPRODEVCCEN, PENSACOLA, FLORIDA 32509, is used for this application. After reviewing the statement, the command chaplain posts the report in a conspicuous place so that participants in the Command Religious Program (Roman Catholic and Protestant) can see the financial status of the fund. Since this is the annual report, the command chaplain would also ensure that a copy of the statement is sent to the commanding officer, command auditor, and Chief of Naval Operations (OP-01H) as a part of the command chaplain's annual report utilizing the form entitled Senior Chaplain's Annual Report (NAVPERS 1730/9).

4. FROM—CHAPEL FUND ADMINISTRATOR, NAVEDTRAPRODEVCCEN, PENSACOLA, FLORIDA 32509, is inserted in the space provided.

STATEMENT OF OPERATIONS AND NET WORTH

NETPDC CHAPEL FUND ← 1
(NAME OF COMMAND)

2 → PERIOD: FROM 1 OCT 79 TO 30 SEP 80

3 → TO: (INCLUDE ZIP CODE) 4 → FROM: (INCLUDE ZIP CODE)

COMMAND CHAPLAIN NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509

CHAPEL FUND ADMINISTRATOR NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509

DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
5 1. NET WORTH, BEGINNING OF PERIOD: DATE 1 OCT 79	\$ 1619.73	\$ 1743.67	\$	\$ 3363.40
6 2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	15416.69	16159.65		31576.34
7 3. TOTAL (LINE 1 PLUS LINE 2)	17036.42	17903.32		34939.74
8 4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	15491.72	16250.66		31742.38
9 5. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
RECAPITULATION OF NET WORTH				
10 6. CASH IN BANK	\$ 1519.70	\$ 1627.66	\$	\$ 3147.36
11 7. PETTY CASH	25.00	25.00		50.00
12 8. OTHER				
13 9. NET WORTH, END OF PERIOD	1544.70	1652.66		3197.36
14 10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	75.00	63.00		138.00
15 COPY TO: CHIEF OF NAVAL OPERATIONS (OP-01H) COMMANDING OFFICER COMMAND AUDITOR				
16 TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC			17 SIGNATURE <i>Marvin R. Smithers</i>	

Figure II-5-86.—Statement of Operations and Net Worth (Fiscal Year 1980, Explanation of Entries).

STATEMENT OF OPERATIONS AND NET WORTH

NETPDC CHAPEL FUND
(NAME OF COMMAND)

PERIOD: FROM 1 OCT 79 TO 31 DEC 79

TO: (INCLUDE ZIP CODE) FROM: (INCLUDE ZIP CODE)

COMMAND CHAPLAIN NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509

CHAPEL FUND ADMINISTRATOR NAVEDTRAPRODEVEN PENSACOLA, FLORIDA 32509

DESCRIPTION	ROMAN CATHOLIC ACCOUNT	PROTESTANT ACCOUNT	OTHER ACCOUNT	TOTAL
1. NET WORTH, BEGINNING OF PERIOD: DATE 1 OCT 79	\$ 1619.73 ←	\$ 1743.67 ←	\$	\$ 3363.40
2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)	4055.47	4175.79		8231.26
3. TOTAL (LINE 1 PLUS LINE 2)	5675.20	5919.46		11594.66
4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)	2847.62	3896.27		6743.89
5. NET WORTH, END OF PERIOD	2827.58	2023.19		4850.77
RECAPITULATION OF NET WORTH				
6. CASH IN BANK	\$ 2802.58	1998.19	\$	\$ 4800.77
7. PETTY CASH	25.00	25.00		50.00
8. OTHER				
9. NET WORTH, END OF PERIOD	2827.58	2023.19		4850.77
10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID	118.43	246.12		364.55
TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC			SIGNATURE <i>Marvin R. Smithers</i>	

Figure II-5-87.—Statement of Operations and Net Worth (Fiscal Year 1980—First Quarter, Net Worth, Beginning of Period Entry).

4. FROM—CHAPEL FUND ADMINISTRATOR, NAVEDTRAPRODEVCEEN, PENSACOLA, FLORIDA 32509, is inserted in the space provided.

5. NET WORTH, BEGINNING OF PERIOD—the first (1 Oct 79) calendar day of the fiscal year is inserted in the space provided. The beginning balance of the Roman Catholic account on 1 October 1979 was \$1,619.73. This figure is inserted in the space provided under ROMAN CATHOLIC ACCOUNT. The beginning balance of the Protestant account on 1 October 1979 was \$1,743.67. This figure is inserted in the space provided under PROTESTANT ACCOUNT. These two balances were obtained from the quarterly statement shown in figure II-5-87. The next step is to add the two balances. This total (\$3,363.40) is entered in the space provided under the TOTAL column.

6. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)—the chapel fund administrator must total the receipts for the Roman Catholic and Protestant accounts from the quarterly Statements of Operations and Net Worth shown in figures II-5-72, II-5-73, II-5-74, and II-5-75. A breakdown of the receipts on these statements follows:

<u>Quarter</u>	<u>Roman Catholic Receipts</u>	<u>Protestant Receipts</u>
1ST	\$ 4,055.47	\$ 4,175.79
2ND	3,769.45	4,171.02
3RD	3,861.26	3,960.81
4TH	+ 3,730.51	+ 3,852.03
Total	\$ 15,416.69	\$ 16,159.65

The total receipts for the fiscal year for the two accounts are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$15,416.69) and PROTESTANT ACCOUNT (\$16,159.65). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Annual Receipts</u>
Roman Catholic	\$ 15,416.69
Protestant	+ 16,159.65
Total	\$31,576.34

The total receipts for the NETPDC chapel fund for fiscal year 1980 are \$31,576.34.

7. TOTAL (LINE 1 PLUS LINE 2)—in this section, the receipts for the fiscal year are added to the net worth at the beginning of the year. The following arithmetic functions will yield the figures necessary for this step.

	<u>Roman Catholic</u>	<u>Protestant</u>
Net Worth	\$ 1,619.73	\$ 1,743.67
Receipts	+ 15,416.69	+ 16,159.65
Total	\$ 17,036.42	\$ 17,903.32

These totals are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$17,036.42) and PROTESTANT ACCOUNT (\$17,903.32). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Net Worth + Receipts</u>
Roman Catholic	\$ 17,036.42
Protestant	+ 17,903.32
Total	\$34,939.74

8. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)—the chapel fund administrator must total the expenditures for the Roman Catholic and Protestant accounts from the quarterly Statements of Operations and Net Worth shown in figures II-5-72, II-5-73, II-5-74, and II-5-75. A breakdown of the expenditures on these statements follows:

<u>Quarter</u>	<u>Roman Catholic Expenditures</u>	<u>Protestant Expenditures</u>
1ST	\$ 2,847.62	\$ 3,896.27
2ND	2,794.98	2,515.20
3RD	6,636.00	6,622.44
4TH	+3,213.12	+3,216.75
Total	\$15,491.72	\$16,250.66

The total expenditures for the fiscal year for the two accounts are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$15,491.72) and PROTESTANT ACCOUNT

(\$16,250.66). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Annual Expenditures</u>
Roman Catholic	\$ 15,491.72
<u>Protestant</u>	<u>+ 16,250.66</u>
Total	\$ 31,742.38

The total expenditures for the NETPDC chapel fund for fiscal year 1980 are \$31,742.38.

9. NET WORTH, END OF PERIOD—in this section, the expenditures for the fiscal year (step 8) are subtracted from the total of line 1 plus line 2 (step 7) to obtain the net worth of each account, Roman Catholic and Protestant, at the end of the period. The following arithmetic functions will yield the figures necessary for this step.

	<u>Roman Catholic</u>	<u>Protestant</u>
Line 1 + Line 2	\$ 17,036.42	\$ 17,903.32
<u>Expenditures</u>	<u>- 15,491.72</u>	<u>- 16,250.66</u>
Net Worth	\$ 1,544.70	\$ 1,652.66

The resultant differences are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$1,544.70) and PROTESTANT ACCOUNT (\$1,652.66). These two figures are added and the total is inserted in the TOTAL column of the statement.

<u>Group</u>	<u>Net Worth</u>
Roman Catholic	\$ 1,544.70
<u>Protestant</u>	<u>+ 1,652.66</u>
CRP Net Worth	\$3,197.36

The net worth of the NETPDC Command Religious Program chapel fund at the end of fiscal year 1980 is \$3,197.36. NOTE: The net worth figures on the annual statement should be the same as the net worth figures on the last quarterly statement for the fiscal year. The administrator would compare the last quarterly statement (figure II-5-75) with the annual statement (figure II-5-86) and discover that the figures matched in this application.

10. CASH IN BANK—the explanation in step 10 of the quarterly statement applies here also.

11. PETTY CASH—the explanation in step 11 of the quarterly statement applies here also.

12. OTHER—this section will not be used for this application.

13. NET WORTH, END OF PERIOD—the explanation in step 13 of the quarterly statement applies here also.

14. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID—the explanation in step 14 of the quarterly statement applies here also.

15. BLANK—the chapel fund administrator may use this section for comments pertinent to the statement. RPC Smithers inserted the following comments:

COPY TO:
CHIEF OF NAVAL OPERATIONS (OP-01H)
COMMANDING OFFICER
COMMAND AUDITOR

16. TYPED NAME AND GRADE OF FUND ADMINISTRATOR—the explanation in step 16 of the quarterly statement applies here also.

17. SIGNATURE—the explanation in step 17 of the quarterly statement applies here also.

This completes the annual Statement of Operations and Net Worth for fiscal year 1980 for NAVEDTRAPRODEVEN. RPC Smithers would give the statement to the command chaplain, who would review the statement and then post a copy in a conspicuous place for viewing by participants in the CRP. Also, the command chaplain would attach a copy of the statement to the command chaplain's annual report which is sent to the commanding officer, command auditor, and the Chief of Naval Operations (OP-01H).

The chapel fund administrator is now ready to begin the accounting cycle for fiscal year 1981.

ACCOUNTING APPLICATION (OCTOBER)

Before proceeding to the transactions for the month of October (fiscal year 1981) a short review and update are provided in the next few numbered sections.

1. Name and address of command—Naval Education and Training Program Development Center (NAVEDTRAPRODEVCCEN or NET-PDC), Pensacola, Florida 32509.

2. Commanding officer—Isaac M. Captain, CAPT, USN.

3. Command chaplain (United Presbyterian)—John P. Jones, CDR, CHC, USN,

4. Assistant chaplain (Roman Catholic)—Jerry E. Brown, LT, CHC, USNR.

5. Chapel fund administrator—Marvin R. Smithers, RPC, USN.

6. Roman Catholic account custodian—a new custodian has been appointed to relieve RPC Smithers of his custodial duties. Figure II-5-88 shows the letter of appointment for Lawrence A. Day, BT1, USN.

7. Protestant account custodian—a new custodian has been appointed to relieve RP2 Ship. Figure II-5-89 shows the letter of appointment for Felicia G. Lane, YN3, USN.

8. Fiscal year 1981 begins on 1 October 1980; therefore, the Purchase Order numbers for the Roman Catholic and Protestant accounts will start with C-1 (Roman Catholic) and P-1 (Protestant). Also, the petty cash voucher numbers will begin with the number 1.

Additional guidelines or requirements will be explained as needed during the course of October's daily transactions. As mentioned earlier, the transactions for this month will not be explained in as much detail as was done for August and September. Figure II-5-90 shows the completed Receipts and Expenditures Record for this first month of fiscal year 1981. Refer to this figure

for explanation purposes as the daily transactions are covered in the next sections.

OCTOBER 1, 1980

The chapel fund administrator, RPC Marvin R. Smithers, must ensure that all records are up to date to begin the new month and fiscal year. After thoroughly checking the transactions for the month of September and the quarterly and annual Statements of Operations and Net Worth, he would start a new Receipts and Expenditures Record for the month of October. The beginning balances shown in the 10/1 entry of figure II-5-90 were brought forward from the Receipts and Expenditures Record for the month of September shown in figure II-5-91.

OCTOBER 5, 1980

Figures II-5-92 and II-5-93 show the breakdown of the monies collected for the Sunday services for the 10/5 entry of figure II-5-90.

OCTOBER 12, 1980

Figures II-5-94 and II-5-95 show the breakdown of the monies collected for the Sunday services for the 10/12 entry of figure II-5-90.

OCTOBER 14, 1980

Figure II-5-96 shows the Purchase Order and figure II-5-97 shows the check issued for this purchase for the 10/14 entry of figure II-5-90. NOTE: This Purchase Order was originally prepared in September. Therefore, it was numbered C-89 because it was prepared in fiscal year 1980.

OCTOBER 16, 1980

Figure II-5-98 shows the Purchase Order and figure II-5-99 shows the check issued for this purchase for the 10/16 entry of figure II-5-90. NOTE: This Purchase Order was also originally prepared in September. Therefore, it was numbered P-94 because it was prepared in fiscal year 1980.



DEPARTMENT OF THE NAVY
NAVAL EDUCATION AND TRAINING PROGRAM
DEVELOPMENT CENTER
PENSACOLA, FLORIDA 32509

IN REPLY REFER TO:
AE:IMC:rw
1306
1 October 1980

From: Commanding Officer
To: BT1 Lawrence A. DAY, USN, 123-00-1234
Subj: Chapel Fund Account Custodian; appointment as
Ref: (a) OPNAVINST 1730.1
(b) NETPDCINST 1730.1B

1. You are hereby appointed Chapel Fund Account Custodian for the Roman Catholic account of the NAVEDTRAPRODEVEN Chapel Fund. The account will be administered in accordance with references (a) and (b).

2. In your capacity as Chapel Fund Account Custodian, you are authorized to approve expenditures from the Roman Catholic account in an amount not to exceed \$300.00. A request for a disbursement in excess of this amount will be submitted to the commanding officer for approval via the chapel fund administrator and command chaplain prior to making any obligation.

I. M. Captain
I. M. CAPTAIN

Copy to:
Command Chaplain
Chapel Fund Administrator
Roman Catholic Advisory Committee

Figure II-5-88.—Sample Letter of Appointment for a Chapel Fund Account Custodian (Roman Catholic).



DEPARTMENT OF THE NAVY
NAVAL EDUCATION AND TRAINING PROGRAM
DEVELOPMENT CENTER
PENSACOLA, FLORIDA 32509

IN REPLY REFER TO:
AE: IMC:rw
1306
1 October 1980

From: Commanding Officer
To: YN3 Felicia G. LANE, USN, 123-00-5678
Subj: Chapel Fund Account Custodian; appointment as
Ref: (1) OPNAVINST 1730.1
(b) NETPDCINST 1730.1B

1. You are hereby appointed Chapel Fund Account Custodian for the Protestant account of the NAVEDTRAPRODEVGEN Chapel Fund. The account will be administered in accordance with references (a) and (b).
2. In your capacity as Chapel Fund Account Custodian, you are authorized to approve expenditures from the Protestant account in an amount not to exceed \$300.00. A request for a disbursement in excess of this amount will be submitted to the commanding officer for approval via the chapel fund administrator and command chaplain prior to making any obligation.

I. M. Captain
I. M. CAPTAIN

Copy to:
Command Chaplain
Chapel Fund Administrator
Protestant Advisory Council

Figure II-5-89.—Sample Letter of Appointment for a Chapel Fund Account Custodian (Protestant).

NETPDC

CHAPEL FUND

(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 OCT 80 TO 31 OCT 80 FY 81

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	RECEIPTS	EXPEND. BALANCE	
10/1	BALANCE BROUGHT FORWARD				1544.70			1652.66		3197.36
10/5	SUNDAY COLLECTIONS			291.66	1836.36	323.44		1976.10		3812.46
10/12	SUNDAY COLLECTIONS			348.73	2185.09	368.93		2345.03		4530.12
10/14	ECUMENICAL BOOKSTORE	546	C-89		75.00			2345.03		4455.12
10/16	ECUMENICAL BOOKSTORE	547	P-94		2110.09			63.00		4392.12
10/19	SUNDAY COLLECTIONS			326.52	2436.61	369.11		2051.14		5087.75
10/20	COMBINED FEDERAL CAMPAIGN	548	P-1		2436.61			500.00		4587.75
10/21	SACRED HEART CONVENT	549	C-1		350.00			2151.14		4237.75
10/26	SUNDAY COLLECTIONS			310.08	2396.69	357.77		2508.91		4905.60
10/31	PRETTY FLORIST	550	P-2		60.00			60.00		4785.60
10/31	CATHOLIC HOLYDAY COLLECTION			95.47	2432.16			2448.91		4881.07
10/31	REPLENISH PETTY CASH	551	P-3		18.92			29.12		4833.03
					2413.24			2419.79		
10/31	TOTAL									
10/31	BALANCE FORWARD			1372.46	503.92	1419.25		652.12		4833.03
					2413.24					4833.03

Figure II-5-90.—Receipts and Expenditures Record (Summary of all Transactions for October 1980).

NETPDC CHAPEL FUND
(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	
9/1	BALANCE BROUGHT FORWARD				1880.37					4134.55
9/7	SUNDAY COLLECTIONS			280.76	2160.53	297.18	251.36			4711.89
9/14	SUNDAY COLLECTIONS			199.32	2359.85	213.36	2764.72			5124.57
9/17	C MO CLUB	530	C-81 P-86		60.00		2698.72	66.00		4998.57
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00		2698.72			4947.57
9/21	SUNDAY COLLECTIONS			355.16	2604.01	325.03	3023.75			5627.76
9/26	PRETTY FLORIST	532	C-82 P-87		50.00		2973.75	50.00		5527.76
9/28	SUNDAY COLLECTIONS			211.53	2765.54	249.91	3223.66			5989.20
9/29	MARYMOLL MISSIONARIES	533	C-83		200.00		3223.66			5789.20
9/29	FRANCISCAN FATHERS	534	C-84		200.00		3223.66			5589.20
9/29	SISTERS OF CHARITY	535	C-85		200.00		3223.66			5389.20
9/29	SACRED HEART HOSPITAL	536	C-86		200.00		3223.66			5189.20
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87		200.00		3223.66			4989.20
9/29	ST. BERNARD SEMINARY	538	C-88		200.00		3223.66			4789.20
9/29	NAVY RELIEF SOCIETY	539	P-88		1565.54		1667.00	500.00		4289.20
9/29	AMERICAN RED CROSS	540	P-89		1565.54		1667.00	250.00		4039.20
9/29	AMERICAN BIBLE SOCIETY	541	P-90		1565.54		1667.00	200.00		3839.20
9/29	CHURCH WORLD SERVICE	542	P-91		1565.54		1667.00	200.00		3639.20
9/29	WORLD RELIEF COMMISSION	543	P-92		1565.54		1667.00	200.00		3439.20
9/29	WORLD VISION INTERNATIONAL	544	P-93		1565.54		1667.00	200.00		3239.20
9/30	REPLENISH PETTY CASH	545	C-90 P-95		20.84		1652.66	21.00		3197.36
9/30	TOTAL			1046.17	1381.84	1085.48	1652.66	1687.00		3197.36
9/30	BALANCE FORWARD				1544.70		1652.66			3197.36

Figure II-5-91.—Receipts and Expenditures Record (Balances to be Carried Forward to October 1980).

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC
(NAME OF COMMAND)

I. COLLECTION
DATE 5 OCT 80
TIME 0900
RELIGIOUS GROUP CATHOLIC
ATTENDANCE 218

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)
\$ _____
\$20.00 X 1 = \$ 20.00
10.00 _____
5.00 X 4 = 20.00
2.00 _____
1.00 X 161 = 161.00
.50 _____
.25 X 286 = 71.50
.10 X 83 = 8.30
.05 X 146 = 7.30
.01 X 356 = 3.56
TOTAL \$ 291.66

COUNTED BY Linn Johnson COUNTED BY Jack Allman
CERTIFIED BY L. A. Boy

Figure II-5-92.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 5, 1980).

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC
(NAME OF COMMAND)

I. COLLECTION
DATE 5 OCT 80
TIME 1030
RELIGIOUS GROUP PROTESTANT
ATTENDANCE 252

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)
\$ _____
\$20.00 X 2 = \$ 40.00
10.00 X 2 = 20.00
5.00 X 9 = 45.00
2.00 X 5 = 10.00
1.00 X 153 = 153.00
.50 X 7 = 3.50
.25 X 157 = 39.25
.10 X 72 = 7.20
.05 X 88 = 4.40
.01 X 109 = 1.09
TOTAL \$ 323.44

COUNTED BY Nancy Petty COUNTED BY David Allman
CERTIFIED BY F. St. Lane

Figure II-5-93.—Chapel Fund Receipt Voucher (Protestant Service, October 5, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC CHAPEL FUND
(NAME OF COMMAND)

I. COLLECTION
DATE 12 OCT 80
TIME 1030
RELIGIOUS GROUP PROTESTANT
ATTENDANCE 261

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)	\$
\$20.00 X 3 =	\$ 60.00
10.00 X 3 =	30.00
5.00 X 12 =	60.00
2.00	
1.00 X 149 =	149.00
.50 X 21 =	10.50
.25 X 173 =	43.25
.10 X 91 =	9.10
.05 X 93 =	4.65
.01 X 243 =	2.43
TOTAL	\$ 368.93

COUNTED BY Nancy Poley COUNTED BY David Allman
CERTIFIED BY F. S. Lane

Figure II-5-95.—Chapel Fund Receipt Voucher (Protestant Service, October 12, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC CHAPEL FUND
(NAME OF COMMAND)

I. COLLECTION
DATE 12 OCT 80
TIME 0900
RELIGIOUS GROUP CATHOLIC
ATTENDANCE 243

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)	\$
\$20.00	
10.00 X 4 =	40.00
5.00 X 8 =	40.00
2.00 X 5 =	10.00
1.00 X 162 =	162.00
.50 X 13 =	6.50
.25 X 251 =	62.75
.10 X 168 =	16.80
.05 X 175 =	8.75
.01 X 193 =	1.93
TOTAL	\$ 348.73

COUNTED BY Tom Johnson COUNTED BY Jack Allman
CERTIFIED BY L. A. Gray

Figure II-5-94.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 12, 1980).

PERSONAL ORDER
 NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

DATE: Sept. 29, 1980
 PURCHASE ORDER NO: C-89

TO: Ecumenical Bookstore
 119 Cotton Avenue
 Birmingham, Alabama 35211

FROM: Mr. C. Marvin R. Smithers
 NAVEDTRAPRODEVEN Chapel
 Fund Roman Catholic
 Account Custodian
 Pensacola, Florida 32509

NETPDC (Code CH)

Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
25	#4676521 Religious Medals	25	Each \$3.00	\$75.00

Total Expenditure \$75.00 *M.R.*

DATE RECEIVED: Oct. 31, 1980
 RECEIVING CLERK: *M. R. Smithers*

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: *M. R. Smithers*
 DATE: Oct. 14, 1980 Authorized for Payment

BOOKED FOR: _____
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: *L. D. Day*
 BOOKKEEPER: *L. D. Day*

THE BILLING IS CORRECT. DATE PAID: _____
 RECEIVING/BOOKKEEPER COPY

Figure II-5-96.—Purchase Order Part 3 (Roman Catholic Account, October 14, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

DATE: *October 4, 1980* NO. *546*

PAY TO THE ORDER OF: *Ecumenical Bookstore* \$ *75.00*

Seventy-five and 00/100 DOLLARS

THE AMERICAN BANK

FOR: *Medals*
Catholic Dept. ADMINISTRATOR
 86483158 551 3003

Figure II-5-97.—Check Number 546 (Purchase Order C-89).

PERSONAL ORDER
 NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

DATE: Sept. 29, 1980
 PURCHASE ORDER NO: P-94

TO: Ecumenical Bookstore
 119 Cotton Avenue
 Birmingham, Alabama 35211

FROM: RP2 Alice L. Ship
 NAVEDTRAPRODEVEN Chapel
 Fund Protestant Account
 Custodian
 Pensacola, Florida 32509

NETPDC (Code CH)

Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
9	#8631211 King James Bibles	9	Each \$7.00	\$63.00

Total Expenditure \$63.00 *M.R.*

DATE RECEIVED: Oct. 25, 1980
 RECEIVING CLERK: *A. L. Ship*

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: *M. R. Smithers*
 DATE: October 16, 1980 Authorized for Payment

BOOKED FOR: _____
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: *F. G. Lane*
 BOOKKEEPER: *F. G. Lane*

THE BILLING IS CORRECT. DATE PAID: _____
 RECEIVING/BOOKKEEPER COPY

Figure II-5-98.—Purchase Order Part 3 (Protestant Account, October 16, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

DATE: *October 16, 1980* NO. *547*

PAY TO THE ORDER OF: *Ecumenical Bookstore* \$ *63.00*

Sixty-three and 00/100 DOLLARS

THE AMERICAN BANK

FOR: *Bibles*
Protestant Dept. ADMINISTRATOR
 86483158 551 3003

Figure II-5-99.—Check Number 547 (Purchase Order P-94).

OCTOBER 19, 1980

Figures II-5-100 and II-5-101 show the breakdown of the monies collected for the Sunday services for the 10/19 entry of figure II-5-90.

OCTOBER 20, 1980

Figure II-5-102 shows the Purchase Order and figure II-5-103 shows the check issued for this donation for the 10/20 entry of figure II-5-90. NOTE: This is the first Purchase Order charged to the Protestant account for fiscal year 1981; therefore, it is numbered P-1.

OCTOBER 21, 1980

Figure II-5-104 shows the Purchase Order and figure II-5-105 shows the check issued for this donation for the 10/21 entry of figure II-5-90. NOTE: This is the first Purchase Order charged to the Roman Catholic account for fiscal year 1981; therefore, it is numbered C-1.

OCTOBER 26, 1980

Figures II-5-106 and II-5-107 show the breakdown of the monies collected for the Sunday services for the 10/26 entry of figure II-5-90.

OCTOBER 31, 1980

As indicated earlier, the Roman Catholic and Protestant groups purchase flowers from Pretty Florist for the Sunday services. The cost of the flowers is divided equally between each group and is paid on the last Friday of the month. The cost of the flowers for fiscal year 1980 was \$20 per Sunday. However, Pretty Florist raised the cost to \$30 per Sunday for fiscal year 1981 and the Roman Catholic and Protestant groups agreed to this increase. Each account is charged

\$15 per Sunday. There were four Sundays in October, so the cost of the flowers is \$120 (Roman Catholic account—\$60 and Protestant account—\$60). Figures II-5-108 and II-5-109 show the Purchase Orders for this transaction. Figure II-5-110 shows the check issued for this purchase for the 10/31 entry (PRETTY FLORIST) of figure II-5-90.

Roman Catholics observe a Holy Day of obligation on 1 November which falls on a Saturday this year. Saturday services are not normally conducted at NETPDC. Therefore, Chaplain Brown decided to conduct a Friday evening vigil service on 31 October to afford Roman Catholic personnel the opportunity to fulfill their obligation. Figure II-5-111 shows the breakdown of the monies collected for this special service for the 10/31 entry (CATHOLIC HOLY DAY COLLECTION) of figure II-5-90.

CLOSING ENTRIES (OCTOBER 31, 1980)

It is now time to make all the closing entries for the month of October. The first thing that must be done is to replenish the petty cash fund.

Petty Cash Fund

Figures II-5-112, II-5-113, II-5-114, and II-5-115 show the petty cash vouchers for the month. Figures II-5-116 and II-5-117 show the Purchase Orders prepared by the respective account custodians to cover their expenditures out of petty cash, Figure II-5-118 shows the check issued to the chapel fund administrator to replenish the petty cash fund shown in the 10/31 entry (REPLENISH PETTY CASH) figure II-5-90.

Receipts and Expenditures Record

The next thing that the chapel fund administrator must do is to total all the figures on

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC
(NAME OF COMMAND)

I. COLLECTION
DATE 19 OCT 80
TIME 0900
RELIGIOUS GROUP CATHOLIC
ATTENDANCE 226

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 X 1	= \$	20.00
10.00 X 1	=	10.00
5.00 X 5	=	25.00
2.00 X 1	=	2.00
1.00 X 180	=	180.00
.50 X 3	=	1.50
.25 X 262	=	65.50
.10 X 119	=	11.90
.05 X 156	=	7.80
.01 X 282	=	2.82
TOTAL	\$	326.52

TOTAL \$ 326.52

COUNTED BY Lisa Johnson COUNTED BY Jack Olson
CERTIFIED BY L. A. Day

Figure II-5-100.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 19, 1980).

CHAPEL FUND RECEIPT VOUCHER

CHAPEL FUND

NETPDC
(NAME OF COMMAND)

I. COLLECTION
DATE 19 OCT 80
TIME 1030
RELIGIOUS GROUP PROTESTANT
ATTENDANCE 247

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00 X 1	= \$	20.00
10.00 X 4	=	40.00
5.00 X 11	=	55.00
2.00 X 6	=	12.00
1.00 X 171	=	171.00
.50 X 3	=	1.50
.25 X 147	=	36.75
.10 X 248	=	24.80
.05 X 122	=	6.10
.01 X 196	=	1.96
TOTAL	\$	369.11

TOTAL \$ 369.11

COUNTED BY Nancy Kelly COUNTED BY David Alberman
CERTIFIED BY F. S. Lane

Figure II-5-101.—Chapel Fund Receipt Voucher (Protestant Service, October 19, 1980).

PURCHASE ORDER FORM 575-B (PI) (REV. 5-75)
 NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

ACTIVITY NO. _____ DATE Oct. 20, 1980 PERCHASE ORDER NO. P-1
 DELIVER TO:

TO: Y3 Felicia G. Lane Combined Federal Campaign
 (Pensacola Chapter)
 Naval Air Station
 Pensacola, Florida 32508
 Custodian
 Pensacola, Florida 32509

CONTRIBUTOR: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
-	Donation to Combined Federal Campaign (Pensacola Chapter)	-	-	\$500.00
Total Expenditure				\$500.00 <u>700.00</u>

DATE RECEIVED _____ RECEIVED BY F. G. Lane SIGNATURE OF AUTHORIZED REPRESENTATIVE

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ DATE Oct. 20, 1980 Authorized for Payment

MARKED FOR: _____ STATEMENT

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: F. G. Lane BOOKKEEPER

THE BILLING IS CORRECT: _____ DATE PAID _____ AUTHORIZED BY (INITIALS)

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-102.—Purchase Order Part 3 (Protestant Account, October 20, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

NO. 548 DATE October 20, 1980 NO. 53-54
122

PAY TO THE ORDER OF Combined Federal Campaign \$ 500.00 DOLLARS
Five hundred and 00/100

THE AMERICAN BANK

FOR Protestant Sect. M. R. Smithers ADMINISTRATOR
 86483158 651 0003

Figure II-5-103.—Check Number 548 (Purchase Order P-1).

PURCHASE ORDER FORM 575-B (PI) (REV. 5-75)
 NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

ACTIVITY NO. _____ DATE Oct. 21, 1980 PERCHASE ORDER NO. C-1
 DELIVER TO:

TO: B11 Lawrence A. Day Sacred Heart Convent
 4120 Terrence Drive
 Fund Roman Catholic
 Cullman, Alabama 35412
 Account Custodian
 Pensacola, Florida 32509

CONTRIBUTOR: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
-	Donation to Sacred Heart Convent	-	-	\$350.00
Total Expenditure				\$350.00 <u>700.00</u>

DATE RECEIVED _____ RECEIVED BY L. A. Day SIGNATURE OF AUTHORIZED REPRESENTATIVE

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: _____ DATE Oct. 21, 1980 Authorized for Payment

MARKED FOR: _____ STATEMENT

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: L. A. Day BOOKKEEPER

THE BILLING IS CORRECT: _____ DATE PAID _____ AUTHORIZED BY (INITIALS)

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-104.—Purchase Order Part 3 (Roman Catholic Account, October 21, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

NO. 549 DATE October 21, 1980 NO. 53-54
122

PAY TO THE ORDER OF Sacred Heart Convent \$ 350.00 DOLLARS
Three hundred - fifty and 00/100

THE AMERICAN BANK

FOR Donation Catholic Sect. M. R. Smithers ADMINISTRATOR
 86483158 651 0003

Figure II-5-105.—Check Number 549 (Purchase Order C-1).

CHAPEL FUND RECEIPT VOUCHER

NETPDC
(NAME OF COMMAND)

CHAPEL FUND

I. COLLECTION
DATE 26 OCT 80
TIME 0900
RELIGIOUS GROUP CATHOLIC
ATTENDANCE 238

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X	3	=	\$	50.00
10.00	X	3	=		30.00
5.00	X	4	=		20.00
2.00	X	4	=		8.00
1.00	X	196	=		196.00
.50	X	1	=		.50
.25	X	173	=		43.25
.10	X	68	=		6.80
.05	X	103	=		5.15
.01	X	38	=		.38
TOTAL				\$	310.08

TOTAL \$ 310.08

COUNTED BY Lisa Johnson COUNTED BY Jack Olson
CERTIFIED BY L. A. Day

Figure II-5-106.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 26, 1980).

CHAPEL FUND RECEIPT VOUCHER

NETPDC
(NAME OF COMMAND)

CHAPEL FUND

I. COLLECTION
DATE 26 OCT 80
TIME 1030
RELIGIOUS GROUP PROTESTANT
ATTENDANCE 243

II. OTHER RECEIPTS
DATE _____
RELIGIOUS GROUP _____
SOURCE _____

III. DEPOSITED
DATE _____
BY _____

IV. COMMENTS

CHECKS (LIST ON BACK IF NECESSARY)

\$20.00	X	1	=	\$	20.00
10.00					
5.00	X	15	=		75.00
2.00	X	3	=		6.00
1.00	X	201	=		201.00
.50					
.25	X	122	=		30.50
.10	X	201	=		20.10
.05	X	86	=		4.30
.01	X	57	=		.87
TOTAL				\$	357.77

TOTAL \$ 357.77

COUNTED BY Nancy Peltz COUNTED BY David Allmon
CERTIFIED BY F. St. Lane

Figure II-5-107.—Chapel Fund Receipt Voucher (Protestant Service, October 26, 1980).

PURCHASE ORDER
 NAVEDTRAPRODEVEN CHAPEL
 8693 PACE BOULEVARD
 PENSACOLA, FLORIDA 32509

ACTIVITY NO. _____ DATE Oct. 31, 1980 PURCHASE ORDER NO. C-2
 INVOICE NO. _____

FROM: BTI Lawrence A. Day
 NAVEDTRAPRODEVEN CHAPEL
 8693 PACE BOULEVARD
 PENSACOLA, FLORIDA 32507
 FUND ROMAN CATHOLIC
 ACCOUNT CUSTODIAN
 PENSACOLA, FLORIDA 32509

TO: Pretty Florist
 8693 PACE BOULEVARD
 PENSACOLA, FLORIDA 32507
 NETPDC (Code CH)

COMMENTS: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	AMOUNT
4	Flowers for Sunday Services in Oct. 12, 19, and 26 Oct.	Each	\$15.00	\$60.00

Total Expenditure \$60.00

RECEIVING CLERK: L. A. Day
 RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Oct. 31, 1980 Authorized for Payment
 SIGNED FOR: L. A. Day
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: L. A. DAY
 THE BILLING IS CORRECT: _____ PAID BY CHECK NO. _____ AUTHENTICATED BY (INITIALS) _____
 PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-106.—Purchase Order Part 3 (Roman Catholic Account, October 31, 1980).

PURCHASE ORDER
 NAVEDTRAPRODEVEN CHAPEL
 8693 PACE BOULEVARD
 PENSACOLA, FLORIDA 32509

ACTIVITY NO. _____ DATE Oct. 31, 1980 PURCHASE ORDER NO. P-2
 INVOICE NO. _____

FROM: YN3 Felicia G. Lane
 NAVEDTRAPRODEVEN CHAPEL
 8693 PACE BOULEVARD
 PENSACOLA, FLORIDA 32507
 FUND PROTESTANT ACCOUNT
 CUSTODIAN
 PENSACOLA, FLORIDA 32509

TO: Pretty Florist
 8693 PACE BOULEVARD
 PENSACOLA, FLORIDA 32507
 NETPDC (Code CH)

COMMENTS: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	AMOUNT
4	Flowers for Sunday Services in Oct. 12, 19, and 26 Oct.	Each	\$15.00	\$60.00

Total Expenditure \$60.00

RECEIVING CLERK: F. G. Lane
 RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Oct. 31, 1980 Authorized for Payment
 SIGNED FOR: F. G. Lane
 SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: F. G. LANE
 THE BILLING IS CORRECT: _____ PAID BY CHECK NO. _____ AUTHENTICATED BY (INITIALS) _____
 PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-109.—Purchase Order Part 3 (Protestant Account, October 31, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND
 PENSACOLA, FLORIDA 32509

NO. 550
 53-64
 172

PAY TO THE ORDER OF: Pretty Florist
One hundred - twenty and 00/100 DOLLARS

THE AMERICAN BANK

FOR: Flowers: Catholic and Protestant
Accts. \$10.00 each
 651 0003
W. F. Smichow
 ADMINISTRATOR

Figure II-5-110.—Check Number 550 (Purchase Orders C-2 and P-2).

CHAPEL FUND RECEIPT VOUCHER

NET PDC CHAPEL FUND
(NAME OF COMMAND)

<p>I. <u>COLLECTION</u></p> <p>DATE <u>31 OCT 80</u></p> <p>TIME <u>1700</u></p> <p>RELIGIOUS GROUP <u>CATHOLIC</u></p> <p>ATTENDANCE <u>122</u></p> <p>II. <u>OTHER RECEIPTS</u></p> <p>DATE _____</p> <p>RELIGIOUS GROUP _____</p> <p>SOURCE _____</p> <p>III. <u>DEPOSITED</u></p> <p>DATE _____</p> <p>BY _____</p> <p>IV. <u>COMMENTS</u></p> <p>ALL SAINT'S DAY EVENING VIGIL MASS. MASS WILL NOT BE CONDUCTED ON SATURDAY, 1 NOV. 80.</p>	<p>CHECKS (LIST ON BACK IF NECESSARY)</p> <p>_____ \$ _____</p> <p>_____ \$ _____</p> <p>_____ \$ _____</p> <p>\$20.00 \$ _____</p> <p>10.00 _____</p> <p>5.00 _____</p> <p>2.00 _____</p> <p>1.00 X 64 = <u>64.00</u></p> <p>.50 X 1 = <u>.50</u></p> <p>.25 X 82 = <u>20.50</u></p> <p>.10 X 71 = <u>7.10</u></p> <p>.05 X 63 = <u>3.15</u></p> <p>.01 X 22 = <u>.22</u></p> <p>TOTAL \$ <u>95.47</u></p>
--	---

TOTAL \$ 95.47

COUNTED BY Lisa Johnson COUNTED BY Jack Olson

CERTIFIED BY L. R. Day

Figure II-5-111.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 31, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND) CHAPEL FUND		RECEIPT NUMBER 1
		DATE OCTOBER 1, 1980
PAY TO JAKE LANZA	AMOUNT (WRITTEN) EIGHTEEN & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$18.92
PURPOSE SODAS FOR VISITORS	ACCOUNT NAME ROMAN CATHOLIC	AMOUNT \$18.92 <i>Paid Oct. 31, 1980 cke no. 551</i>
APPROVED BY (SIGNATURE) <i>L. A. Ray</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jake Lanza</i>	

Figure II-5-112.—Petty Cash Voucher (Roman Catholic Account, October 1, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND) CHAPEL FUND		RECEIPT NUMBER 2
		DATE OCTOBER 1, 1980
PAY TO JACOB PROPHET	AMOUNT (WRITTEN) EIGHTEEN & $\frac{92}{100}$ DOLLARS	AMOUNT (FIGURES) \$18.92
PURPOSE SODAS FOR VISITORS	ACCOUNT NAME PROTESTANT	AMOUNT \$18.92 <i>Paid Oct. 31, 1980 cke no. 551</i>
APPROVED BY (SIGNATURE) <i>F. A. Lane</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jacob Prophet</i>	

Figure II-5-113.—Petty Cash Voucher (Protestant Account, October 1, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND) CHAPEL FUND		RECEIPT NUMBER 3
		DATE OCTOBER 9, 1980
PAY TO JACOB PROPHET	AMOUNT (WRITTEN) SEVEN & $\frac{08}{100}$ DOLLARS	AMOUNT (FIGURES) \$7.08
PURPOSE MAKE POSTER OUT OF THE FOLLOWING MATERIALS: 4 BOTTLES OF POSTER PAINT 2 BRUSHES 1 POSTER BOARD	ACCOUNT NAME PROTESTANT	AMOUNT \$7.08 <i>Paid OCT. 31, 1980 ck. no. 551</i>
APPROVED BY (SIGNATURE) <i>F. S. Lane</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jacob Prophet</i>	

Figure II-5-114.—Petty Cash Voucher (Protestant Account, October 9, 1980).

PETTY CASH VOUCHER		
NETPDC (NAME OF COMMAND) CHAPEL FUND		RECEIPT NUMBER 4
		DATE OCTOBER 22, 1980
PAY TO JACOB PROPHET	AMOUNT (WRITTEN) THREE & $\frac{12}{100}$ DOLLARS	AMOUNT (FIGURES) \$3.12
PURPOSE PURCHASE EXTENSION CORD FOR SLIDE PROJECTOR	ACCOUNT NAME PROTESTANT	AMOUNT \$3.12 <i>Paid OCT. 31, 1980 ck no 551</i>
APPROVED BY (SIGNATURE) <i>F. S. Lane</i>	RECEIPT OF ABOVE AMOUNT IS ACKNOWLEDGED (SIGNATURE) <i>Jacob Prophet</i>	

Figure II-5-115.—Petty Cash Voucher (Protestant Account, October 22, 1980).

PURCHASE ORDER
NAVYTRAPRODEVEN CHAPEL
576 HUNTSVILLE, ALABAMA

NO. 871 Lawrence A. Day
RPC Marvin R. Smithers
NAVEDTRAPRODEVEN Chapel
Fund Roman Catholic
Account Custodian
Pensacola, Florida 32509

DATE Oct. 31, 1980 PERCHASE ORDER NO. C-3

RECEIVED BY: RPC Marvin R. Smithers
NAVEDTRAPRODEVEN Chapel
Fund Administrator
Pensacola, Florida 32509

COMMENTS: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	To replenish the petty cash fund			
	NOTE: The Catholic account was charged with \$18.92 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 1 - \$18.92)			\$18.92
	Total Expenditure			\$18.92

DATE RECEIVED: _____ RECEIVED BY: _____

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Oct. 31, 1980 Authorized for Payment

MAILED FOR: _____

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: L. A. Day
BOOKKEEPER

THE BILLING IS CORRECT: _____ DATE PAID: _____

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-116.—Purchase Order Part 3 (Roman Catholic Account, October 31, 1980).

NAVEDTRAPRODEVEN CHAPEL FUND
PENSACOLA, FLORIDA 32509

ORDER OF NETROP Chapel Fund Administrators 48.04 DOLLARS

Forty-eight and 04/100

THE AMERICAN BANK

Replenish Petty Cash
Catholic Acct. \$48.04

FOR Protestant Acct. \$29.12
86483158 651 0003

NO. 551
DATE October 31, 1980 NO. 63-64
172

M. R. Smithers
ADMINISTRATOR

Figure II-5-118.—Check Number 551 (Purchase Orders C-3 and P-3).

PURCHASE ORDER
NAVYTRAPRODEVEN CHAPEL
576 HUNTSVILLE, ALABAMA

NO. 873 Felicia G. Lane
RPC Marvin R. Smithers
NAVEDTRAPRODEVEN Chapel
Fund Administrator
Pensacola, Florida 32509

DATE Oct. 31, 1980 PERCHASE ORDER NO. P-3

RECEIVED BY: RPC Marvin R. Smithers
NAVEDTRAPRODEVEN Chapel
Fund Administrator
Pensacola, Florida 32509

COMMENTS: Being governed by instructions herein, please enter our order for the following:

QUANTITY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	AMOUNT
	To replenish the petty cash fund			
	NOTE: The Protestant account was charged with \$29.12 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 2 - \$18.92); TOP MATHEMATICS TO MAKE A poster (Petty Cash Voucher Number 3 - \$7.08); and, TOP MATHEMATICS cord (Petty Cash Voucher Number 4 - \$3.12)			\$29.12
	Total Expenditure			\$29.12

DATE RECEIVED: _____ RECEIVED BY: _____

RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: Oct. 31, 1980 Authorized for Payment

MAILED FOR: _____

SIGNATURE AND PRINTED NAME OF PERSON RECEIVING MATERIAL: F. G. Lane
BOOKKEEPER

THE BILLING IS CORRECT: _____ DATE PAID: _____

PART 3 RECEIVING/BOOKKEEPER COPY

Figure II-5-117.—Purchase Order Part 3 (Protestant Account, October 31, 1980).

the Receipts and Expenditures Record. Figure II-5-119 shows the totals for the month of October.

The following arithmetic functions summarize this procedure:

ROMAN CATHOLIC ACCOUNT	
BALANCE (10/1)	\$1,544.70
ROMAN CATHOLIC RECEIPTS	
(10/1-10/31)	<u>+ 1,372.46</u>
TOTAL	<u>\$2,917.16</u>
ROMAN CATHOLIC EXPENDITURES	
(10/1-10/31)	<u>-503.92</u>
ROMAN CATHOLIC ACCOUNT	
BALANCE (10/31)	\$2,413.24
PROTESTANT ACCOUNT BALANCE	
(10/1)	\$1,652.66
PROTESTANT RECEIPTS	
(10/1-10/31)	<u>+ 1,419.25</u>
TOTAL	<u>\$3,071.91</u>
PROTESTANT EXPENDITURES	
(10/1-10/31)	<u>- 652.12</u>
PROTESTANT ACCOUNT BALANCE	
(10/31)	\$2,419.79
ROMAN CATHOLIC ACCOUNT	
BALANCE (10/31)	\$2,413.24
PROTESTANT ACCOUNT BALANCE	
(10/31)	<u>+ 2,419.79</u>
COMPOSITE BALANCE (10/31)	<u>\$4,833.03</u>

One final entry is required on this record. The chapel fund administrator makes the closing entry shown in figure II-5-120. He is now ready

to start the accounting procedures for the month of November (fiscal year 1981).

SUMMARY

The accounting procedures for a Command Religious Program (CRP) chapel fund were explained in this chapter and the preceding chapter of this module. Figures II-5-121, II-5-122, and II-5-123 show the Receipts and Expenditures Records for August (fiscal year 1980), September (fiscal year 1980), and October (fiscal year 1981), which were covered on a daily basis. It is important to remember that local command directives will outline the specific accounting requirements and procedures for their CRP chapel fund. However, each command MUST meet the general guidelines contained in NAVSO P-3519 (*Nonappropriated Fund, General Financial Management, Policies and Principles*); NAVSO P-3520 (*Nonappropriated Fund Accounting Procedures, Chapter VI*); and, OPNAVINST 1730.1 (*Chaplains Manual*). The Religious Program Specialist must remain continually aware of any changes that occur which relate to the above documents.

Serving as a chapel fund administrator or as an account custodian enables the RP to become totally involved with the Command Religious Program. Maintaining financial records is a challenge and, at the same time, one of the most rewarding jobs that the RP may perform.

NETPDC CHAPEL FUND
 (NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 OCT 80 TO 31 OCT 80 FY 81

DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE			
10/1	BALANCE BROUGHT FORWARD			1544.70				1652.66		3197.36
10/5	SUNDAY COLLECTIONS			291.66		323.44		1976.10		3812.46
10/12	SUNDAY COLLECTIONS			348.73		368.93		2345.03		4530.12
10/14	ECUMENICAL BOOKSTORE	546	C-89		75.00			2345.03		4455.12
10/16	ECUMENICAL BOOKSTORE	547	P-94				63.00	2282.03		4392.12
10/19	SUNDAY COLLECTIONS			326.52		369.11		2651.14		5087.75
10/20	COMBINED FEDERAL CAMPAIGN	548	P-1				500.00	2151.14		4587.75
10/21	SACRED HEART CONVENT	549	C-1		350.00			2151.14		4237.75
10/26	SUNDAY COLLECTIONS			310.08		357.77		2508.91		4905.60
10/31	PRETTY FLORIST	550	C-2 P-2		60.00		60.00	2448.91		4785.60
10/31	CATHOLIC HOLYDAY COLLECTION			95.47				2448.91		4881.07
10/31	REFRESH PETTY CASH	551	C-3 P-3		18.92		29.12	2448.91		4833.03
10/31	TOTAL			1372.46	503.92	419.25	652.12	2419.79		4833.03
10/31	BALANCE FORWARD			2413.24				2419.79		4833.03

Figure II-5-120.—Receipts and Expenditures Record (Balances to be Carried Forward to November 1980).

NETPDC CHAPEL FUND
(NAME OF COMMAND)

RECEIPTS AND EXPENDITURES RECORD

PERIOD: FROM 1 AUG 80 TO 31 AUG 80 FY 80

DATE	DESCRIPTION	CHECK NO.	P.O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE
				RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	RECEIPTS EXPEND.	BALANCE	
8/1	BALANCE BROUGHT FORWARD				1052.28		1214.98			2267.24
8/3	SUNDAY COLLECTIONS			285.23	1337.51	282.61	1497.57			2835.08
8/4	ECUMENICAL BOOKSTORE	522	C-75		75.00		1497.57			2760.08
8/7	C MO CLUB	523	P-82		1262.51		142.51			2617.57
8/10	SUNDAY COLLECTIONS			221.18	1483.69	250.85	1605.91			3089.60
8/11	ECUMENICAL BOOKSTORE	524	P-81		1483.69		63.00			3026.60
8/15	LITTLE SISTERS OF THE POOR	525	C-76		200.00		1542.91			2826.60
8/16	ESCAMBIA SHERIFF'S RANCH	526	P-83		1283.69		100.00			2726.60
8/17	SUNDAY COLLECTIONS			325.10	1608.79	302.46	1745.37			3354.16
8/20	ST. LEO'S ORPHANAGE	527	C-77		1408.79		1745.37			3154.16
8/24	SUNDAY COLLECTIONS			241.00	1649.79	271.15	2016.52			3666.31
8/29	Pretty Florist	528	C-78 P-84		1599.79		50.00			3566.31
8/31	SUNDAY COLLECTIONS			299.50	1899.29	309.12	2275.64			4174.93
8/31	REPLENISH PETTY CASH	529	C-79 P-85		1890.37		21.46			4134.55
8/31	TOTAL			1372.01	543.92	1880.37	1416.19	376.97	2254.18	4134.55
8/31	BALANCE FORWARD				1890.37		2254.18			4134.55

Figure II-5-121. —Receipts and Expenditures Record (Summary of all Transactions for August 1980).

NETPDC		CHAPEL FUND		RECEIPTS AND EXPENDITURES RECORD									
(NAME OF COMMAND)		PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80											
DATE	DESCRIPTION	CHECK NO.	P. O. NO.	ROMAN CATHOLIC ACCOUNT		PROTESTANT ACCOUNT		OTHER ACCOUNT		COMPOSITE BALANCE			
				RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE	RECEIPTS EXPEND. BALANCE						
9/1	BALANCE BROUGHT FORWARD			1880.37		2254.18				4134.55			
9/7	SUNDAY COLLECTIONS			280.16		297.18				4711.89			
9/14	SUNDAY COLLECTIONS			199.32		213.36				5124.57			
9/17	CMD CLUB	530	C-81		60.00		66.00			4998.57			
9/18	ECUMENICAL BOOKSTORE	531	C-80		51.00		2698.72			4947.57			
9/21	SUNDAY COLLECTIONS			355.16		325.03				5627.76			
9/26	PRETTY FLORIST	532	C-82		50.00		2973.75			5527.76			
9/28	SUNDAY COLLECTIONS			211.53		249.91				5989.20			
9/29	MARYNOLL MISSIONARIES	533	C-83		200.00		3223.66			5789.20			
9/29	FRANCISCAN FATHERS	534	C-84		200.00		3223.66			5589.20			
9/29	SISTERS OF CHARITY	535	C-85		200.00		3223.66			5389.20			
9/29	SACRED HEART HOSPITAL	536	C-86		200.00		3223.66			5189.20			
9/29	MOST HOLY SACRAMENT CONVENT	537	C-87		200.00		3223.66			4989.20			
9/29	ST. BERNARD SEMINARY	538	C-88		200.00		3223.66			4789.20			
9/29	NAVY RELIEF SOCIETY	539	P-88		500.00		2723.66			4289.20			
9/29	AMERICAN RED CROSS	540	P-89		500.00		2473.66			4039.20			
9/29	AMERICAN BIBLE SOCIETY	541	P-90		200.00		2273.66			3839.20			
9/29	CHURCH WORLD SERVICE	542	P-91		200.00		2073.66			3639.20			
9/29	WORLD RELIEF COMMISSION	543	P-92		200.00		1873.66			3439.20			
9/29	WORLD VISION INTERNATIONAL	544	P-93		200.00		1673.66			3239.20			
9/30	REPLENISH PETTY CASH	545	C-90		20.84		1652.66			3197.36			
9/30	TOTAL			1046.17	1381.84	1544.70	1085.48	1697.00	1652.66	3197.36			
9/30	BALANCE FORWARD			1544.70		1652.66				3197.36			

Figure II-5-122.—Receipts and Expenditures Record (Summary of all Transactions for September 1980).

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Assignment Questions

Information: The text pages that you are to study are provided at the beginning of the assignment questions.

Assignment 1

The Religious Program Specialist

Textbook Assignment: RP, Module II, NET 287-02-45-81, Chapter 1, Pages 1-1 through 1-17.

In this course you will demonstrate that learning has taken place by correctly answering training items. The mere physical act of indicating a choice on an answer sheet is not in itself important; it is the mental achievement, in whatever form it may take, prior to the physical act that is important and toward which nonresident career course learning objectives are directed. The selection of the correct choice for a course training item indicates that you have fulfilled, at least in part, the stated objective(s).

The accomplishment of certain objectives, for example, a physical act such as drafting a memo, cannot readily be determined by means of objective-type course items; however, you can demonstrate by means of answers to training items that you have acquired the requisite knowledge to perform the physical act. The accomplishment of certain other learning objectives, for example, the mental acts of comparing, recognizing, evaluating, choosing, selecting, etc., may be readily demonstrated in a course by indicating the correct answers to training items.

The comprehensive objective for this course has already been given. It states the purpose of the course in terms of what you will be able to do as you complete the course.

The detailed objectives in each assignment state what you should accomplish as you progress through the course. They may appear singly or in clusters of closely related objectives, as appropriate; they are followed by items which will enable you to indicate your accomplishment.

All objectives in this course are learning objectives and items are teaching items. They point out important things, they assist in learning, and they should enable you to do a better job for the Navy.

Learning Objective: Recognize the establishment of the Religious Program Specialist (RP) rating; formulate the role of the RP; determine the standards and publications provided RPs to guide and assist them in their occupational advancement.

1-1. The RP rating was established on what date?

1. 1 October 1978
2. 15 October 1978
3. 1 January 1979
4. 15 January 1979

1-2. Approximately two-thirds of the tasks RPs are trained to perform are of a clerical nature.

1. True
2. False

1-3. RP personnel are combatants and are responsible for the chaplain's safety when assigned to units engaged in combat.

1. True
2. False

1-4. Which of the following duties would NOT be performed by the RP?

1. Maintaining records for nonappropriated chapel funds
2. Maintaining shipboard libraries
3. Training volunteer personnel in support of religious programs
4. Conducting worship services on an emergency basis

1-5. RPs can NOT exercise any of the ministerial functions of a Navy chaplain.

1. True
2. False

- 1-6. Occupational standards are the maximum standards for the paygrade; they represent the highest level of skill that all personnel must possess in order to function at a given rate.
1. True
 2. False

- 1-7. What is the primary purpose of rate training manuals?
1. To provide official sources of information for naval personnel in the performance of their duties
 2. To provide applicants for advancement with a bibliography for study purposes
 3. To help applicants prepare for advancement to the next highest paygrade
 4. To provide naval personnel with a bibliography of official sources of information in the performance of their duties
- 1-8. NAVEDTRA 10052 is revised and issued (a) how often, and (b) by what official?
1. (a) Quarterly; (b) Chief of Naval Operations
 2. (a) Annually; (b) Chief of Naval Operations
 3. (a) Quarterly; (b) Chief of Naval Education and Training
 4. (a) Annually; (b) Chief of Naval Education and Training

Learning Objective: Specify the important dates of Chaplain Corps history; identify some of the Navy's first chaplains; describe the duties of early Navy chaplains; identify the purpose of the Chaplain Corps today; describe the duties of present Navy chaplains; identify the mission of the Chief of Chaplains.

- 1-9. The second article of Navy Regulations was adopted by the Continental Congress on 28 November 1775 and made provisions for Divine services afloat.
1. True
 2. False
- 1-10. Chaplains are specifically mentioned in the second article of Navy Regulations adopted by the Continental Congress on 28 November 1775.
1. True
 2. False

In answering questions 1-11 through 1-13, select the chaplain listed in column B who is identified by the statement in column A.

- | <u>A. Statements</u> | <u>B. Chaplains</u> |
|--|--|
| 1-11. First U.S. Navy chaplain | 1. Edward Brooks |
| | 2. William Balch |
| 1-12. First chaplain to serve in the Continental Navy | 3. William Austin |
| 1-13. First commissioned chaplain in the U.S. Navy | |
| <hr/> | |
| 1-14. Chaplains who served in the early 1800s were expected to teach what subject(s)? | |
| | 1. Writing |
| | 2. Arithmetic |
| | 3. Navigation and lunar observations |
| | 4. All of the above |
| 1-15. The main burden of preparing junior officers for their future duties rested solely upon chaplains until what year? | |
| | 1. 1799 |
| | 2. 1811 |
| | 3. 1845 |
| | 4. 1939 |
| 1-16. The duties of chaplains were significantly modified during World War II. | |
| | 1. True |
| | 2. False |
| 1-17. In addition to promoting the spiritual well-being of naval personnel, Navy chaplains are also expected to provide professional guidance to the Department of the Navy. | |
| | 1. True |
| | 2. False |
| 1-18. Which, if any, of the following departments/groups establishes the standards for clergy seeking commissioning in the Navy's Chaplain Corps? | |
| | 1. Department of Defense |
| | 2. Department of the Navy |
| | 3. Each faith group sets their own standards |
| | 4. None of the above |

- 1-19. Clergypersons seeking commissioning as Navy chaplains must obtain ecclesiastical endorsements from what source?
1. Department of Defense
 2. Department of the Navy
 3. Armed Forces Chaplains Board
 4. Their own particular faith group
- 1-20. A candidate for commissioning in the Chaplain Corps must have completed a minimum of how many years of undergraduate study at an accredited university?
1. 1 year
 2. 2 years
 3. 3 years
 4. 4 years
- 1-21. In what year was the title "Chief of Chaplains" officially established?
1. 1941
 2. 1942
 3. 1943
 4. 1944
- 1-22. Which of the following Chaplain Corps officers could be appointed Chief of Chaplains without having to be promoted to the next higher grade?
1. A rear admiral not on active duty
 2. A captain not on active duty
 3. A rear admiral on active duty
 4. A captain on active duty
- 1-23. The Chief of Chaplains advises what official(s) on matters pertaining to the religious well-being of military personnel?
1. Secretary of the Navy
 2. Chief of Naval Operations
 3. Senior echelon officials of the Coast Guard
 4. All of the above
-
- Learning Objective: Explain the role of America's religious bodies in managing military chapels; identify the instruction that sets forth funding responsibility for logistics support of religious programs in the naval service; determine how the Command Religious Program (CRP) functions at shore installations and aboard ship.
-
- 1-24. Which of the following statements is NOT true concerning chapel facilities aboard a naval installation?
1. They are regulated by the religious bodies of America
 2. They are Government property
 3. They are constructed to help maintain morale
 4. They are constructed to help preserve the right of military personnel to the free exercise of religion
- 1-25. The commanding officer does NOT have authority to utilize buildings designated as chapels for nonreligious command activities.
1. True
 2. False
- 1-26. In what instruction/publication is the funding responsibility for the logistics support of religious programs in the Navy set forth?
1. OPNAVINST 1730.1
 2. SECNAVINST 1730.5
 3. NAVSO P-3519
 4. NAVSO P-3520
- 1-27. Worship services may be conducted in the station theater at a shore command that does NOT have chapel facilities.
1. True
 2. False
- 1-28. Chaplains conduct public worship services according to the manner and form of their own particular faith group.
1. True
 2. False
- 1-29. The senior chaplain MUST be designated as the command chaplain when more than one chaplain is assigned to a shore command.
1. True
 2. False
- 1-30. Normally, a chaplain counsels and advises individuals in areas related to what matters?
1. Religious and personal matters only
 2. Religious and morale matters only
 3. Personal and morale matters only
 4. Religious, personal, and morale matters

1-31. What organization/official supervises the publishing houses from which materials are obtained to provide a standardized religious education program for Navy dependents?

1. Department of Defense
2. Department of the Navy
3. Armed Forces Chaplains Board
4. Chief of Chaplains

1-32. RPs are assigned to naval vessels to provide professional support to the chaplain in what area(s)?

1. Counseling individuals
2. Religious programming only
3. Administration only
4. Religious programming and administration

1-33. What individual normally supervises a lay leadership program for personnel aboard a naval vessel that has only one chaplain assigned?

1. Executive officer
2. The assigned chaplain
3. A senior RP
4. A junior RP

Learning Objective: Specify the important historical dates of the Religious Program Specialist (RP) rating; identify some of the first chaplain's assistants in the Navy, Marine Corps, and Coast Guard; describe the duties of Specialists (W) and YN-2525s; determine the selection criteria for personnel requesting lateral conversion from another rate to the RP rating.

1-34. The concept of a chaplain's assistant actually dates back to what year?

1. 1878
2. 1942
3. 1948
4. 1979

In answering questions 1-35 through 1-38, select the chaplain's assistant in column B that is identified by the statement in column A.

<u>A. Statements</u>	<u>B. Chaplain's Assistants</u>
1-35. First member of the Coast Guard to become a Specialist (W)	1. W. Everett Hendricks 2. Alfred R. Markin
1-36. First Chief Specialist (W) in the U.S. Navy	3. Emil Zemanuel
1-37. First Specialist (W) in the U.S. Navy	4. Gilbert Dean Arnold
1-38. First marine to be designated a chaplain's assistant (SSN534)	
<hr/>	
1-39. What Specialist (W) is given credit for much of the success of the Great Lakes' Bluejacket choir?	1. W. Everett Hendricks 2. Alfred R. Markin 3. Virginia T. Moore 4. Emil Zemanuel
1-40. Which of the following statements is/are TRUE concerning the qualifications of Specialists (W)?	1. Specialists (W) were required to have a college education 2. Specialists (W) had to be able to play the piano and organ 3. Specialists (W) were expected to be competent choir directors 4. Both 2 and 3 above

In answering questions 1-41 through 1-44, select the rate in column B that would be assigned to the applicants for Specialist (W) in column A.

<u>A. Applicants</u>	<u>B. Rates</u>
1-41. A 32-year-old college graduate	1. Specialist (W) third class
1-42. A 24-year-old college graduate	2. Specialist (W) second class
1-43. A 27-year-old graduate of a leading school of music	3. Specialist (W) first class
1-44. A 29-year-old high school graduate	

- 1-45. Which of the following subjects was/were taught for Specialists (W) at the indoctrination course at the Chaplain's School?
1. Naval etiquette
 2. Choir organization
 3. Clerical procedures
 4. All of the above
- 1-46. Virginia T. Moore was the first woman to be appointed as a Specialist (W).
1. True
 2. False
- 1-47. The Coast Guard did NOT assign Specialists (W) to ships.
1. True
 2. False
- 1-48. What service(s) did NOT institute the chaplain's assistant concept as strictly a wartime measure?
1. Navy
 2. Coast Guard
 3. Marine Corps
 4. All of the above
- 1-49. Which, if any, of the following Navy ratings normally had personnel designated as chaplain's professional assistants until 1979?
1. Postal Clerk
 2. Storekeeper
 3. Yeoman
 4. None of the above
- 1-50. Applicants requesting lateral conversion to the RP rating must be recommended by both a Navy chaplain and their commanding officer.
1. True
 2. False

In answering questions 1-51 through 1-53, select the element of the RP rating insignia in column B that represents the concept in column A

	<u>A. Concepts</u>	<u>B. Elements</u>
1-51.	Symbolizes that religious ministries are available throughout the world	<ol style="list-style-type: none"> 1. Compass 2. Globe 3. Anchor
1-52.	Indicates that religious support is provided continually for personnel of the naval services	
1-53.	Suggests the direction which religion gives to life	

Learning Objective: Describe the career pattern for RPs; identify the occupational standards for RP3 through RPCM; define jargon and explain under what circumstances chaplains and RPs may use jargon.

- 1-54. RP personnel who meet certain requirements may apply for a commission in what limited duty officer designation(s)?
1. 841X
 2. 741X
 3. 641X
 4. Both 2 and 3 above
- 1-55. The RP can obtain greater skill and knowledge by which of the following means?
1. By completing RP "A" school
 2. By completing RP "C" school
 3. Through supervised on-the-job training
 4. Each of the above
- 1-56. An RP1 must be able to meet the occupational standard requirements of what rate(s) in order to perform at a satisfactory level?
1. RP3
 2. RP2
 3. RP1
 4. All of the above
- 1-57. What rate, as determined by occupational standards, is responsible for coordinating the public worship and religious education materials program?
1. RP2
 2. RP1
 3. RPC
 4. RPCS
- 1-58. What rate, as determined by occupational standards, is responsible for determining mobilization requirements?
1. RP1
 2. RPC
 3. RPCS
 4. RPCM

In answering questions 1-59 through 1-72, select the rate in column B under which the occupational standard in column A is listed as a minimum requirement.

	<u>A. Occupational Standards</u>	<u>B. Rates</u>
1-59.	Maintain a reports control System	1. RP3
1-60.	Audit chapel funds	2. RP2
1-61.	Design and lay out publicity material	3. RP1
1-62.	Prepare visual presentations	4. RPC
1-63.	Type at 30 words per minute	
1-64.	Serve as sacristan	
1-65.	Instruct lay leaders and lay Eucharistic ministers	
1-66.	Rehearse personnel for liturgical and ceremonial acts	
1-67.	Instruct personnel in basic customs and traditions of major religions	
1-68.	Initiate job orders and work requests	
1-69.	Prepare worship bulletins	
1-70.	Prepare documents for procurement and reimbursement of auxiliary and contract chaplains	
1-71.	Requisition supplies and equipment	
1-72.	Maintain operating target records and departmental budget records	

1-73. What rate, as determined by occupational standards, is responsible for reviewing plans for religious facilities construction?

1. RP1
2. RPC
3. RPCS
4. RPCM

1-74. RPs may be assigned duties aboard what type(s) of naval vessels?

1. Aircraft carriers
2. Submarine tenders
3. Supply ships
4. All of the above

1-75. Language that is peculiar to a particular trade or profession is generally defined as

1. dialect
2. gibberish
3. jargon
4. slang

Assignment 2

Supply Functions

Textbook Assignment: RP, Module II, NET 287-02-45-81, Chapter 2, Pages 2-1 through 2-30.

Learning Objective: Identify the primary mission of the Navy's supply system; determine the method by which ecclesiastical material is procured in support of the Command Religious Program (CRP).

- 2-1. The primary mission of the Navy's supply system is to support the material needs of the Navy.
1. True
 2. False
- 2-2. Procurement of ecclesiastical material in support of the CRP is handled through special Navy and Marine Corps supply channels.
1. True
 2. False
-

Learning Objective: Specify the function of the National Stock Number (NSN); determine the purpose, scope, and use of the Federal Catalog System; identify which Federal Supply Classification items are used most frequently in fulfilling the needs of the Command Religious Program (CRP)

- 2-3. An NSN normally consists of what total number of digits?
1. 11
 2. 12
 3. 13
 4. 14

In answering questions 2-4 through 2-7, select the digits in column B that identify the element of the NSN (9925-00-202-4416) in column A.

- | <u>A. Elements</u> | <u>B. Digits</u> |
|---|------------------|
| 2-4. Federal Supply Classification (FSC) Class | 1. 99
2. 25 |
| 2-5. Federal Supply Classification (FSC) Group | 3. 00 |
| 2-6. National Item Identification Number (NIIN) | 4. 00-202-4416 |
| 2-7. National Codification Bureau (NCB) Code number | |
-
- 2-8. A Federal Supply Classification number consists of what total number of digits?
1. Nine
 2. Two
 3. Three
 4. Four
- 2-9. The country, France, would be identified in an NSN by what National Codification Bureau Code number?
1. 11
 2. 13
 3. 14
 4. 22
- 2-10. What organization administers the Federal Catalog System?
1. Defense Logistics Agency
 2. Defense Logistics Services
 3. Navy Supply Systems Command
 4. Naval Material Command

2-11. The Federal Supply Classification (FSC) System does NOT provide a common language for the use of all services or agencies using the system.

1. True
2. False

2-12. Instead of the Army, Air Force, Navy and civil agencies each purchasing and maintaining large stocks of material, all of these agencies make use of centralized stocks .

1. True
2. False

2-13. What is/are the purpose(s) of the NCB Code in a National Stock Number?

1. It identifies the country that assigned the stock number
2. It indicates that the stock number is used by two or more countries
3. Both 1 and 2 above
4. It indicates whether an item is obsolete or out of stock

In answering questions 2-14 through 2-17, select the FSC number in column B that identifies the item(s) listed in column A.

	<u>A. Items</u>	<u>B. FSC Numbers</u>
2-14.	Sacramental wine	1. 7195
2-15.	Chapel bulletin boards	2. 7710
2-16.	Church pennants	3. 8345
2-17.	Church organs	4. 9925

Learning Objective: Identify the supply publications, microfiche documents, and other related publications which the Religious Program Specialist uses in supporting the supply needs of the Command Religious Program; specify, the purpose(s) of each publication and document.

2-18. Policy for the operation and management of afloat supply departments is contained in which of the following publications?

1. NAVSUP P-409
2. NAVSUP P-437
3. NAVSUP P-485
4. NAVSUPINST 4235.3

2-19. Which of the following publications serves as a comprehensive reference for those personnel involved in the preparation of MILSTRIP documents?

1. NAVSUP P-409
2. NAVSUP P-437
3. GSA Catalog
4. NAVSUPINST 4235.3

2-20. Which, if any, of the following publications is published as a handy reference for department and division personnel in the preparation of MILSTRIP documents?

1. NAVSUP P-409
2. NAVSUP P-437
3. NAVSUP P-485
4. None of the above

2-21. The "Fleet Use of MILSTRIP" instruction serves the same purpose as which of the following publications?

1. NAVSUP P-485
2. NAVSUP P-437
3. NAVSUP P-409
4. GSA Catalog

2-22. The "Operating Procedures Manual for MILSTRIP/MILSTRAP" publication is not distributed to afloat units.

1. True
2. False

In answering questions 2-23 through 2-26, select the publication/document in column B that is described/referred to in column A.

	<u>A. Descriptions</u>	<u>B. Publications/Documents</u>
2-23.	Not actually considered to be a supply publication	1. Defense Logistics Agency Cataloging Handbooks
2-24.	Designed to be used primarily by the civil agencies	2. Navy Interest Identification List
2-25.	Provides a complete listing of assigned FSC groups	3. General Services Administration Supply Catalog
2-26.	Provides technical characteristics for all items in the FSC system	4. U.S. Navy Chaplains Program Support Guide

- 2-27. Which of the following abbreviations for "number" should be used in an IL item description?
1. NO.
 2. NR.
 3. NUM.
 4. NUMB.
- 2-28. The GSA Supply Catalog contains nonmilitary items which are used by both military and civil agencies of the United States.
1. True
 2. False
- 2-29. The GSA Supply Catalog is published in what total number of volumes?
1. One
 2. Two
 3. Three
 4. Five
- 2-30. What total number of commodity-oriented volumes is maintained in the GSA Supply Catalog System?
1. One
 2. Two
 3. Three
 4. Four
- 2-31. Section two of NAVPERS 15992 provides a listing of Theological Student Program officers.
1. True
 2. False
- 2-32. Which of the following statements is/are TRUE concerning the U.S. Navy Chaplains Program Support Guide?
1. It serves as a ready reference for RPs on budgeting and supply matters
 2. Section two is referred to as the program support section
 3. This publication should be consulted first by the RP when an ecclesiastical item needs to be ordered
 4. All of the above
- 2-33. Which of the following statements is NOT true concerning civilian ecclesiastical supply catalogs?
1. These catalogs provide a comprehensive list of church goods, vestments, and articles of devotion
 2. These catalogs are published by private companies
 3. Items ordered from these catalogs normally cost less than the same items ordered through the FSC system
 4. The personnel in the supply department will explain the procedures that are to be used when supplies are ordered from these catalogs
-
- Learning Objective: Identify the terms and forms which are used in procurement and differentiate between the Military Standard Requisitioning and Issue Procedure (MILSTRIP) and the Uniform Material Movement and Issue Priority System (UMMIPS).
-
- 2-34. The MILSTRIP system was developed for which of the following reasons?
1. To ensure that material requests are processed in accordance with the military importance of the requesting activity
 2. To ensure that material requests are processed in accordance with the urgency of an activity's needs
 3. To provide a common language for requesting and supplying material within the Department of Defense and General Services Administration
 4. All of the above
- 2-35. The MILSTRIP system is a vital part of UMMIPS.
1. True
 2. False
- 2-36. Most of the items that are used in the Command Religious Program are acquired under what UMMIPS basis?
1. Immediate
 2. Priority
 3. Routine
 4. Predetermined

- 2-37. Which of the following individuals would be extensively involved with the preparation and processing of MILSTRIP documents?
1. Command chaplain
 2. The R^p
 3. The SK in the supply department
 4. All of the above

In answering questions 2-38 through 2-40, select the method of preparation in column B that is used to generate the form listed in column A

	<u>A. Forms</u>	<u>8. Methods of Preparation</u>
2-38.	DD Form 1348	1. Manually
2-39.	DD Form 1348	2. Mechanically
2-40.	NAVSUP Form 1250-1	

-
- 2-41. Which of the following forms is used primarily by the submarine forces as a MILSTRIP consumption document?
1. DD Form 1149
 2. DD Form 1348
 3. DD Form 1348m
 4. NAVSUP Form 1250-1
- 2-42. Which of the following requisition forms will most RPs use when ordering ecclesiastical supplies?
1. DD Form 1149
 2. DD Form 1348
 3. DD Form 1348m
 4. NAVSUP Form 1250-1
- 2-43. Which requisition document is a standard electric accounting machine form that is used by automated ships equipped with computer card punch equipment?
1. DD Form 1149
 2. DD Form 1348
 3. DD Form 1348M
 4. NAVSUP Form 1250-1
- 2-44. Items which are excluded from MILSTRIP requisitioning should be obtained through the use of which of the following pro-current documents?
1. DD Form 1149
 2. DD Form 1348
 3. DD Form 1348m
 4. NAVSUP Form 1250-1

Learning Objective: Identify the source documents and specify the correct procedures for preparing a DD Form 1348 to procure ecclesiastical items and to obtain material from SERVMART.

- 2-45. The information on a DD Form 1348 must be typewritten.
1. True
 2. False
- 2-46. Which of the following statements is/are true concerning the DD Form 1348?
1. Data blocks are designated "A" through "V" on the form
 2. Card columns are numbered "1" through "80" on the form
 3. The copies of the form provide a place to show the unit and total price of the material that is being ordered
 4. All of the above
- 2-47. Data block "C" on the DD Form 1348 is used for what purpose?
1. Identification of the address of the requisitioner
 2. Identification of the address of the supplier
 3. Identification of the editing data
 4. Identification by name of the item that is being requested
- 2-48. Which of the following codes is used to (a) indicate that the requisition is for an overseas shipment for an item with a National Stock Number (NSN), and (b) in which card columns is this information inserted on the DD Form 1348?
1. (a) A01; (b) 1 through 3
 2. (a) A01; (b) 4 through 6
 3. (a) A0A; (b) 1 through 3
 4. (a) A0A; (b) 4 through 6
- 2-49. What is the correct routing identifier code for the industrial naval air station located at Norfolk, Virginia?
1. NNZ
 2. NOZ
 3. PNZ
 4. PDZ

2-50. Which of the following routing identifier codes is used when the RP procures ecclesiastical items (FSC 9925)?

1. NUZ
2. NDZ
3. S9C
4. S9G

2-51. A zero is inserted in card column 7 of the DD Form 1348 when the requisitioner does NOT desire a status report on the item which is being requested.

1. True
2. False

2-52. Media and status codes are listed in which Appendix of NAVSUP P-437?

1. Appendix 5
2. Appendix 6
3. Appendix 7
4. Appendix 8

2-53. Service designator codes are listed in (a) which Appendix of NAVSUP P-437, and (b) this information is inserted in which card column on the DD Form 1348?

1. (a) 11; (b) card column 30
2. (a) 11; (b) card column 44
3. (a) 13; (b) card column 30
4. (a) 13; (b) card column 44

In answering questions 2-54 through 2-57, select the Julian date in column B that corresponds to the calendar date listed in column A.

	<u>A. Calendar Dates</u>	<u>B. Julian Dates</u>
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2-54.	28 August 1992	1. 4071
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2-55.	19 June 1982	2. 3196
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2-56.	15 July 1983	3. 2241
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2-57.	11 March 1984	4. 2170
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2-58. Which of the following statements is/are TRUE concerning serial numbers (card columns 40 through 43) of the DD Form 1348?

1. Serial numbers can be duplicated on the same day
2. Serial numbers are assigned at the discretion of the originating command
3. Serial numbers make up one part of the document number of a requisition
4. Both 2 and 3 above

2-59. Which section of the DD Form 1348 is considered to be the most important?

1. Document Identifier (card columns 1 through 3)
2. Routing Identifier (card columns 4 through 6)
3. Stock Number (card columns 8 through 20)
4. Demand Code (card column 44)

In answering questions 2-60 through 2-63, select the NAVSUP P-437 Appendix in column B that provides specific information on filling out the sections of the DD Form 1348 listed in column A.

	<u>A. DD Form 1348 Sections</u>	<u>B. NAVSUP P-437 Appendices</u>
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2-60.	Project code	1. 5
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2-61.	Demand code	2. 8
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2-62.	Signal code	3. 12
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2-63.	Supplementary address	4. 13
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2-64. A complete listing of fleet fund codes is contained in Appendix II of NAVSUP P-437.

1. True
2. False

2-65. Details on priority indicators for card columns 60 and 61 of the DD Form 1348 are contained in what publication/instruction?

1. NAVSO P-3013
2. NAVSUP P-437
3. NAVSUPINST 4235.3
4. OPNAVINST 4614.1

2-66. A required delivery date is NOT entered in card columns 62 through 64 of the DD Form 1348 except under special circumstances outlined in OPNAVINST 4614.1 and NAVSUP P-437.

1. True
2. False

2-67. It is NOT necessary to insert a routing identifier code on the DD Form 1348 for SERVMART requisitions.

1. True
2. False

2-68. A total cost limitation must be entered in the "remarks" section of a DD Form 1348 for SERVMART requisitions.

1. True
2. False

Learning Objective: Recognize the factors involved in determining the requirements for conducting an inventory of supplies and equipage for the Command Religious Program.

In answering questions 2-69 through 2-72, select the inventory term in column B that is defined in column A.

A. Definitions B. Inventory Terms

2-69. An item which is not consumed in use that requires increased management control due to high cost

1. Inventory	2. Controlled equipage
3. Other equipage	

2-70. The quantity of stock on hand for which records are maintained

2-71. An item which is not consumed in use that is procured in the same manner as consumable supplies

2-72. The function whereby material is physically inspected and counted

2-73. Which of the following items is/are considered to be controlled equipage?

1. Tape recorder
2. Electric typewriter
3. Manual typewriter
4. All of the above

2-74. The master list for all of the controlled equipage in the office of the chaplain would probably be maintained by which of the following individuals?

1. Command chaplain
2. Assistant chaplain
3. A Religious Program Specialist designated by the command chaplain
4. A Storekeeper in the supply department designated by the supply officer

2-75. Inventory schedules for supplies and equipage maintained in the office of the chaplain are prepared for a full year by the command chaplain prior to the beginning of each fiscal year.

1. True
2. False

Assignment 3

Operating Targets

Textbook Assignment: RP, Module II, NET 287-02-45-81, Chapter 3, Pages 3-1 through 3-20.

Learning Objective: Define and identify the various types of appropriations; differentiate between the Navy accounting cycle and the normal calendar year; specify whether the status of an appropriation is current, expired, or lapsed.

- | <p>3-1. An appropriation is an authorization to incur obligations for a specified time and purpose</p> <ol style="list-style-type: none"> 1. True 2. False <p>3-2. Fiscal year 1981 starts on 1 October 1981 and ends on 30 September 1982.</p> <ol style="list-style-type: none"> 1. True 2. False <p>3-3. Most appropriations are approved for what period of time?</p> <ol style="list-style-type: none"> 1. 1 year 2. 2 years 3. 3 years 4. 4 years | <p>3-9. Which of the following statements is TRUE concerning a continuing appropriation?</p> <ol style="list-style-type: none"> 1. It is available for incurring obligations only during the fiscal year or years specified in the appropriations act 2. It is made for incurring obligations for shipbuilding/conversion projects 3. It is used for operations which are financed by two or more appropriations 4. It is available for incurring obligations until the purpose for which the appropriation was made is accomplished <p>3-10. The Religious Program Specialist will normally work with appropriations of more than 1 year's duration.</p> <ol style="list-style-type: none"> 1. True 2. False <p>3-11. An appropriation that is no longer available for incurring obligations but is available for disbursements to liquidate existing obligations is an expired appropriation.</p> <ol style="list-style-type: none"> 1. True 2. False <p>3-12. A current appropriation is available for incurring obligations and making disbursements during the current fiscal year and for the next fiscal year.</p> <ol style="list-style-type: none"> 1. True 2. False <p>3-13. The undisbursed balance of an appropriation that is no longer available for disbursement is known as a/an</p> <ol style="list-style-type: none"> 1. closed appropriation 2. current appropriation 3. expired appropriation 4. lapsed appropriation | | | | | | | | | | | | |
|--|---|----------------------|--------------------------|--|---------------------------------------|---|-------------------------|---|--|---|--|---|--|
| <p>In answering questions 3-4 through 3-8, select the appropriation in column B that is alluded to in column A.</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 50%;"><u>A. Statements</u></th> <th style="text-align: left; width: 50%;"><u>B. Appropriations</u></th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top; padding-bottom: 10px;"> <p>3-4. Often referred to as a "no-year" appropriation</p> </td> <td style="vertical-align: top; padding-bottom: 10px;"> <p>1. Annual</p> <p>2. Continuing</p> </td> </tr> <tr> <td style="vertical-align: top; padding-bottom: 10px;"> <p>3-5. Is of primary concern to the RP</p> </td> <td style="vertical-align: top; padding-bottom: 10px;"> <p>3. Multiple-Year</p> </td> </tr> <tr> <td style="vertical-align: top; padding-bottom: 10px;"> <p>3-6. A new chapel complex would probably be financed by this type of appropriation</p> </td> <td></td> </tr> <tr> <td style="vertical-align: top; padding-bottom: 10px;"> <p>3-7. Procurement of missiles would be financed by this type of appropriation</p> </td> <td></td> </tr> <tr> <td style="vertical-align: top; padding-bottom: 10px;"> <p>3-8. Covers the current operating and maintenance expenses of the Navy</p> </td> <td></td> </tr> </tbody> </table> | | <u>A. Statements</u> | <u>B. Appropriations</u> | <p>3-4. Often referred to as a "no-year" appropriation</p> | <p>1. Annual</p> <p>2. Continuing</p> | <p>3-5. Is of primary concern to the RP</p> | <p>3. Multiple-Year</p> | <p>3-6. A new chapel complex would probably be financed by this type of appropriation</p> | | <p>3-7. Procurement of missiles would be financed by this type of appropriation</p> | | <p>3-8. Covers the current operating and maintenance expenses of the Navy</p> | |
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| <p>3-8. Covers the current operating and maintenance expenses of the Navy</p> | | | | | | | | | | | | | |
| <p>Learning Objective: Define funds; differentiate between revolving and trust funds; identify the various types of revolving and trust funds which are used in the Navy and specify their purpose.</p> | | | | | | | | | | | | | |

- 3-14. Which of the following statements is/are TRUE concerning funds:
1. Funds are sums of money or other resources which are established for a general purpose
 2. Funds may be resources other than money which are established for specific purposes
 3. Funds are sums of money which are established for a specific purpose
 4. Both 2 and 3 above
- 3-15. A revolving fund is established to provide working capital for the Navy; trust funds are used in accordance with the guidelines specified by an Act of Congress.
1. True
 2. False
- 3-16. Which of the following funds is used to finance the cost of maintaining and operating commercial-type activities?
1. Navy Stock Fund
 2. Navy Industrial Fund
 3. Naval Working Fund
 4. Navy Management Fund
- 3-17. The shipment of household goods is financed by which revolving fund?
1. Navy Stock Fund
 2. Navy Industrial Fund
 3. Naval Working Fund
 4. Navy Management Fund
- 3-18. Necessary capital to finance the purchase of common supply items that are required for the support and operation of the entire Navy is provided by which revolving fund?
1. Navy Stock Fund
 2. Navy Industrial Fund
 3. Naval Working Fund
 4. Navy Management Fund
- 3-19. Which revolving fund is used for the economical and efficient completion of Navy operations that are financed by two or more appropriations?
1. Navy Stock Fund
 2. Navy Industrial Fund
 3. Naval Working Fund
 4. Navy Management Fund
- 3-20. What single permanent revolving fund finances all work that is NOT chargeable to some current naval appropriation?
1. Navy Stock Fund
 2. Navy Industrial Fund
 3. Naval Working Fund
 4. Navy Management Fund
- 3-21. All EXCEPT which of the following statements are true concerning the operation of the Navy Stock Fund(NSF)?
1. Basic capital for the NSF is made available by Congress in much the same manner as appropriations
 2. Recodkeeping of the charges and credits applied to the NSF for each command is the primary responsibility of the personnel in the supply department
 3. The NSF exists because it is not practical for each activity in the Navy to purchase all of its operating requirements directly from commercial suppliers
 4. Supplies may not be sold for cash
- 3-22. The Navy Stock Account is a holding account and is an integral part of which revolving fund?
1. Navy Stock Fund
 2. Navy Industrial Fund
 3. Naval Working Fund
 4. Navy Management Fund
- 3-23. The total value of the Navy Stock Fund consists of money on hand plus the value of supplies maintained in the holding account.
1. True
 2. False
- 3-24. The most critical information to both the customer and the Navy Stock Fund is contained in which section of the DD Form 1348?
1. Document Identifier
 2. Routing Identifier
 3. Stock Number
 4. Demand Code

In answering questions 3-25 through 3-29, select the fund in column B that is used for the purpose given in column A.

	<u>A. Purposes</u>	<u>B. Funds</u>
3-25.	Funds are deposited in advance to pay for work or services that are to be furnished by the Navy	1. Navy Industrial 2. Naval Working 3. Navy Management
3-26.	Helps provide recreation and entertainment for enlisted personnel from the profits of ship's store	4. Trust
3-27.	Serves basically the same purpose as the Navy Stock Fund	
3-28.	Used when the cost of an operation cannot be credited immediately to a specific appropriation	
3-29.	Used for public donations to maintain the USS ARIZONA Memorial	

Learning Objective: Recognize the sources of appropriated and non-appropriated funds; identify the specific sources of revenue for Command Religious Program (CRP) chapel funds; specify the guidelines in making disbursements from the CRP chapel funds.

- 3-30. Which of the following officials is responsible for the establishment of a CRP chapel fund aboard ship or at a shore command?
1. Chief of Chaplains
 2. Commanding officer
 3. Command chaplain
 4. Senior RP

- 3-31. A nonappropriated fund receives proceeds from (a) what source(s), and (b) is used for which project(s)?
1. (a) Congressional appropriation;
(b) religious projects only
 2. (a) Sources other than congressional appropriation;
(b) humanitarian projects only
 3. (a) Congressional appropriation;
(b) religious and humanitarian projects
 4. (a) Sources other than congressional appropriation;
(b) religious and humanitarian projects
- 3-32. Revenue for CRP chapel funds is derived from what major source(s)?
1. The sale of chapel fund property
 2. The Chief of Chaplains fund in the form of grants
 3. Voluntary offerings and contributions received at religious services
 4. All of the above
- 3-33. Logistical support for the Command Religious Program is provided through the use of nonappropriated funds.
1. True
 2. False
- 3-34. Which of the following expenditures can NOT be covered by CRP chapel funds?
1. A donation to religious outreach projects
 2. The payment of expenses for fellowship activities
 3. A loan to an individual
 4. Both 2 and 3 above

Learning Objective: Define and specify the time limitations for Operating Target (OPTAR) funds; identify the individuals who are responsible for accounting for OPTAR funds.

- 3-35. Which of the following statements is/are TRUE concerning an Operating Target (OPTAR)?
1. It is utilized in the purchase of supplies
 2. It is utilized in the purchase of equipage
 3. It is defined as an estimate of the amount of money which will be required by a command to perform its assigned mission
 4. All of the above

In answering questions 3-36 through 3-41, select the individual in column B that has the responsibility in connection with OPTAR funds in column A.

	<u>A. Responsibilities</u>	<u>B. Individuals</u>
3-36.	Maintenance of OPTAR records	1. Commanding officer
3-37.	Proper utilization of OPTAR funds allocated to the CRP	2. Supply officer
3-38.	Proper and effective utilization of OPTAR funds	3. Command chaplain
3-39.	Overseeing the expenditures in the CRP	4. Religious Program Specialist
3-40.	Submission of status and trans-action reports	
3-41.	Accounting functions for the CRP OPTAR	
<hr/>		
3-42.	Which of the individuals listed below would probably be designated to maintain the Requisition/OPTAR Log (NAVCOMPT Form 2155)?	
	1. Supply officer	
	2. Command chaplain	
	3. A Storekeeper in the supply department	
	4. The senior RP in the CRP department	
<hr/>		
	Learning Objective: Interpret the procedures and guidelines for the employment of auxiliary chaplains, contact chaplains, and clergy for occasional ministries; interpret service contract, personal services contract, and nonpersonal services contract.	
<hr/>		
3-43.	Procedures and guidelines for the employment of auxiliary chaplains, contract chaplains, and clergy for occasional ministries are outlined in SECNAVINST 1730.1.	
	1. True	
	2. False	

In answering questions 3-44 through 3-46, select the contract in column B that is defined in column A.

	<u>A. Definitions</u>	<u>B. Contracts</u>
3-44.	The procuring of services by contract in such a manner that the contractor is in effect an employee of the Government	1. Service contract
3-45.	The procuring of services of a contractor in which the contractor is not considered to be an employee of the Government	2. Personal services contract
3-46.	Calls directly for a contractor's time and effort rather than for an end product	3. Nonpersonal services contract
<hr/>		
3-47.	Auxiliary chaplains are employed under (a) what type of contract, and (b) are responsible to what official?	
	1. (a) Nonpersonal services contract; (b) commanding officer	
	2. (a) Nonpersonal services contract; (b) command chaplain	
	3. (a) Personal services contract; (b) commanding officer	
	4. (a) Personal services contract; (b) command chaplain	
3-48.	Supervision of auxiliary chaplains should be exercised by which of the following individuals?	
	1. Chief of Chaplains	
	2. Commanding officer	
	3. Command chaplain	
	4. The senior RP	
3-49.	Reserve chaplains serving as auxiliary chaplains are NOT entitled to accumulate earned drill points for this service.	
	1. True	
	2. False	
3-50.	Reserve chaplains performing in the capacity of auxiliary chaplains are authorized to wear military uniforms.	
	1. True	
	2. False	

- 3-51. Who is responsible for obtaining an ecclesiastical endorsement for a person seeking appointment as an auxiliary chaplain?
1. Chief of Chaplains
 2. Commanding officer
 3. Command chaplain
 4. The clergyperson who is seeking appointment
- 3-52. The appointment of an auxiliary chaplain is made (a) by whom, and (b) with the approval of whom?
1. (a) Command chaplain;
(b) commanding officer
 2. (a) Command chaplain;
(b) Chief of Chaplains
 3. (a) Commanding officer;
(b) Chief of Chaplains
 4. (a) Commanding officer;
(b) Chief of Naval Operations
- 3-53. Appointments of auxiliary chaplains should NOT exceed what maximum period of time?
1. 1 year
 2. 2 years
 3. 3 years
 4. 6 months
- 3-54. Nominations for the appointment of auxiliary chaplains will be made by (a) what individual, and (b) will be submitted to the appropriate official on which document?
1. (a) Commanding officer;
(b) Standard Form 171
 2. (a) Command chaplain;
(b) Standard Form 171
 3. (a) Commanding officer;
(b) NAVPERS 1730/9
 4. (a) Command chaplain;
(b) NAVPERS 1730/9
- 3-55. Auxiliary chaplains may be granted which of the following privileges?
1. Travel pay
 2. Subsistence pay
 3. Use of commissaries and exchanges
 4. Temporary duty travel orders
- 3-56. The fee for local national auxiliary chaplains in foreign countries is established by which official?
1. Chief of Chaplains
 2. Area commander
 3. Commanding officer
 4. Command chaplain
- 3-57. Auxiliary chaplains are paid from non-appropriated fund resources of each local command.
1. True
 2. False
- 3-58. The payment of local national auxiliary chaplains in foreign countries must conform to the salary structure of the local economy.
1. True
 2. False
- 3-59. What would be the maximum fee that could be paid to an auxiliary chaplain who conducted four services on a Sunday or a Sabbath?
1. \$75
 2. \$125
 3. \$150
 4. \$300
- 3-60. What should an auxiliary chaplain be paid for performing emergency ministrations?
1. \$15
 2. \$25
 3. \$35
 4. \$75
- 3-61. For the period of the appointment, the number of weekday services conducted by an auxiliary chaplain should average no more than (a) how many per week, and (b) the auxiliary chaplain should be paid how much for each service?
1. (a) Two per week; (b) \$35
 2. (a) Two per week; (b) \$75
 3. (a) Three per week; (b) \$35
 4. (a) Three per week; (b) \$75
- 3-62. What would be the maximum fee that could be paid to an auxiliary chaplain who conducted two services on a major religious holy day and two weekday services in the same week?
1. \$140
 2. \$170
 3. \$220
 4. \$300
- 3-63. Contract chaplains are employed under (a) what type of contract, and (b) their performance is monitored by what official?
1. (a) Nonpersonal services contract;
(b) Chief of Chaplains
 2. (a) Nonpersonal services contract;
(b) command chaplain
 3. (a) Personal services contract;
(b) Chief of Chaplains
 4. (a) Personal services contract;
(b) command chaplain
- 3-64. Appointments of contract chaplains should NOT exceed what maximum period of time?
1. 1 year
 2. 2 years
 3. 3 years
 4. 6 months

- 3-65. Contract chaplains are NOT charged against civilian personnel ceilings.
1. True
 2. False
- 3-66. Contract chaplains are paid from appropriated fund resources of each local command through the use of funded purchase requests which are submitted to the cognizant contracting office.
1. True
 2. False
- 3-67. What would be the maximum fee that could be paid to a contract chaplain for conducting one service on a Sunday or Sabbath?
1. \$15
 2. \$25
 3. \$35
 4. \$75
- 3-68. Clergy for occasional ministries are selected on the basis of their abilities and qualifications by (a) what official, and (b) are paid from which fund?
1. (a) Commanding officer;
(b) nonappropriated fund
 2. (a) Command chaplain;
(b) nonappropriated fund
 3. (a) Commanding officer;
(b) appropriated fund
 4. (a) Command chaplain;
(b) appropriated fund
- 3-69. Which of the following statements is/are TRUE concerning an offering which is received at a service conducted by civilian clergy?
1. All money which is received will be deposited in the command's non-appropriated CRP chapel fund
 2. Civilian clergy must not be tasked to collect or deposit the money that is received
 3. Civilian clergy must not be tasked to administer any money that is received as part of a religious service
 4. All of the above

Learning Objective: Specify the system under which the Command Religious Program operates; identify the stages of this system.

- 3-70. Planning in the Department of Defense system is projected how many years in advance?
1. 1 year
 2. 2 years
 3. 3 years
 4. 5 years

In answering questions 3-71 through 3-73, select the process in column B that is defined in column A.

- | | <u>A. Definitions</u> | <u>B. Processes</u> |
|-------|--|--|
| 3-71. | The translation of approved resource requirements into time-phased financial requirements | <ol style="list-style-type: none"> 1. Planning 2. Programing 3. Budgeting |
| 3-72. | Selection and development of the best course of action in order to accomplish an objective | |
| 3-73. | The translation of program support requirements into personnel and material resource requirements | |
| <hr/> | | |
| 3-74. | Which step of the budgeting process relates the mission of the CRP to the mission of the command? | <ol style="list-style-type: none"> 1. Determining the needs 2. Matching goals with funds 3. Program implementation 4. Studying the results |
| 3-75. | Which of the following statements is/are TRUE concerning financial support of the Command Religious Program (CRP)? | <ol style="list-style-type: none"> 1. The CRP receives its support, both facilities and operating funds, from the local command 2. The command chaplain has the responsibility of managing the assets which are allocated to the CRP 3. The RP must keep the chaplain informed on matters relating to expenditures which are incurred in carrying out the functions of the CRP 4. All of the above |

