



DEPARTMENT OF THE NAVY  
HEADQUARTERS UNITED STATES MARINE CORPS  
2 NAVY ANNEX  
WASHINGTON, DC 20380-1775

MCO 5726.14F  
RAP-22  
4 Mar 04

MARINE CORPS ORDER 5726.14F

From: Commandant of the Marine Corps  
To: Distribution List

Subj: U.S. MARINE CORPS RESERVE TOYS FOR TOTS PROGRAM

Ref: (a) DoD Directive 5500.7-R, "Joint Ethics Regulation," Aug 93  
(b) SECNAVINST 5720.44A (DON Public Affairs Policy and Regulations)  
(c) MCO P1001R.1J (MCRAMM)

Encl: (1) Cash Handling Procedures

Report Required: Toys for Tots, Report Control Symbol MC-5726-02, par. 5a

1. Situation

a. The Marine Corps Reserve Toys for Tots Program is an official activity of the U.S. Marine Corps and an official mission of the Marine Corps Reserve. The Toys for Tots Program was established to be a community action program dedicated to providing Christmas toys to needy children throughout the nation. Toys for Tots began in 1947 in Los Angeles and was expanded nationwide in 1948. Successful campaigns have been conducted each year thereafter and now occur in more than 400 communities nationwide. Today, Toys for Tots is the Marine Corps' premier community outreach action program and plays an important role in the Commandant's Community Outreach Program.

b. The Marine Toys for Tots Foundation (the Foundation) was created in 1991 at the behest of the U.S. Marine Corps. The Foundation is the sole fund raising and support organization for the Program.

c. This Order establishes the policies and procedures for the administrative and personnel management of the Toys for Tots Program in accordance with the provisions of references (a) and (b).

2. Cancellation. MCO 5726.14E.

3. Mission. The Marine Corps Reserve will conduct the Toys for Tots Program annually in order to contribute to the welfare of the local communities and enhance the image of the Marine Corps.

4. Execution

a. Commander's Intent and Concept of Operations

(1) Commander's Intent. The intent of the Toys for Tots Program is to provide a venue for the Marine Corps Reserve to interact with local communities.

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(2) Concept of Operations. Marine Corps Reserve unit commanders will execute the Toys for Tots Program with support of local community leaders and senior officials.

b. Tasks and Responsibilities

(1) Commander, Marine Forces Reserve (COMMARFORRES)

(a) Manage and direct the annual Toys for Tots Program in compliance with the provisions of the references.

(b) Publish guidance for the conduct of the Toys for Tots Program.

(c) Establish and maintain a memorandum of understanding with the Foundation. This, and all other correspondence, will be established with the understanding that the Foundation is the sole fund raising and support organization for the Toys for Tots Program.

(2) Director, Reserve Affairs Division. Publish the Marine Corps order establishing the policies and procedures of the Toys for Tots Program.

(3) MARFORRES Units and Other Participating Units

(a) Conduct local Toys for Tots campaign publicity per the references and MARFORRES guidance.

(b) Promote the donation of new, unwrapped toys.

(c) Ensure that only new, safe, and appropriate toys are distributed.

(d) As required, use local social welfare agencies, church groups, and similar organizations/agencies to assist in the distribution of toys to ensure that toys are delivered to the needy children of the community.

(e) Handle cash donations per the enclosure and guidance published by MARFORRES.

c. Coordinating Instructions

(1) Reserve unit commanders and I-I staff/site commanders are authorized to support the Toys for Tots Program with Government equipment and facilities consistent with references (a) and (b).

(2) Department of the Navy personnel assigned to MARFORRES may be used in the administration of the Toys for Tots Program. Participation of all Marines of the Reserve unit and I-I staff/site command is authorized and voluntary participation after working hours is allowed and encouraged.

(3) Reservists may be assigned duties in support of the Toys for Tots Program. Requests to place reservists in an active duty status should be forwarded to COMMARFORRES. Reservists may perform inactive duty for training in support of the Toys for Tots Program, consistent with the provisions of reference (c).

(4) MARFORRES and participating units are authorized to accept the support of Marine Corps League detachments, volunteer civilian committees,

groups, organizations, and businesses, as well as the resources such organizations may offer in conducting local campaigns.

(5) Organizations that, and individuals who support local Toys for Tots campaigns must agree to do so in a manner that exemplifies the spirit that is the hallmark of the Toys for Tots Program. In the event an organization or members thereof do not conduct themselves in an acceptable manner, Toys for Tots coordinators should terminate further involvement of these groups or individuals with the Toys for Tots Program. Because of the potential for negative publicity, such actions should be coordinated in advance with the COMMARFORRES.

(6) The American public supports Toys for Tots as a charity benefiting needy children. The integrity of the Toys for Tots Program is essential to maintaining the public trust and confidence. It is essential, therefore, that donations to and funds raised for Toys for Tots be handled so as to comply with state and Federal laws, IRS regulations, and charity standards. Therefore, all donations and funds raised using the Toys for Tots name and logo must be managed by an organization that meets these criteria. Accordingly, the Foundation (an IRS recognized (501)(c)(3) not-for-profit public charity) is the organization recognized by the U.S. Marine Corps as the fund raising and support organization for the Program. The Foundation manages all donations and funds raised under the Toys for Tots name and logo.

(7) MARFORRES units and other participating units are not authorized to solicit cash donations, but they may accept unsolicited cash donations on behalf of the Foundation. All such donations received must be forwarded to the Foundation as soon as possible. Detailed procedures for handling unsolicited donations by local Toys for Tots coordinators will be in accordance with the provisions of the enclosure and separate guidance published by COMMARFORRES.

(8) MARFORRES and its subordinate Reserve units are cautioned to avoid associating the Toys for Tots Program with events, activities, or organizations that could bring discredit upon the U.S. Marine Corps.

5. Administration and Logistics

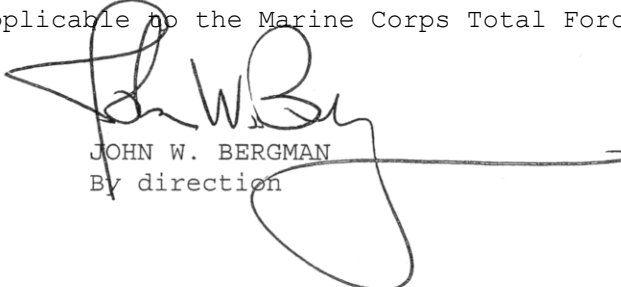
a. Administration. Reports will be submitted in accordance with guidance published by MARFORRES. Report Control Symbol MC-5726-02 applies.

b. Logistics. Not applicable.

6. Command and Signal

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

b. Command. This Order is applicable to the Marine Corps Total Force.

  
JOHN W. BERGMAN  
By direction

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### **Cash Handling Procedures**

1. Marine Corps personnel may not solicit monetary donations.
2. Marine Corps personnel may accept monetary donations on behalf of the Marine Toys for Tots Foundation (the Foundation).
3. Marine Corps personnel will adhere to the following procedures when in receipt of unsolicited monetary donations:
  - a. Two or more individuals will verify all monetary donations. The assigned Toys for Tots coordinator and a senior staff noncommissioned officer or commissioned officer from the unit are logical personnel to assign to this task.
  - b. Monetary donations accepted on behalf of the Foundation must be forwarded to the Foundation expeditiously for accounting and control.
    - (1) When monetary donations are received, an entry must be placed in the local Reserve site Toys for Tots fund logbook.
    - (2) Log entries will include the amount received, source (if known), type of donation (currency or check), and the date the donation was forwarded to the Foundation.
    - (3) Local commanders are responsible for maintaining an accurate record of donations received and ensuring that such donations are promptly forwarded to the Foundation per the current memorandum of understanding and Marine Forces Reserve Toys for Tots directive.
  - c. Records of such monetary donations, deposits, purchases, and receipts will be retained for a period of at least 2 years.