



United States Naval Sea Cadet Corps

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28 February 1995

NSCC ACTION LETTER 2-95

To: DISTRIBUTION

Subj: CONTROL OF REVENUES AND EXPENDITURES FOR SUMMER TRAINING

Ref: (a) NSCC Action Letter 5-94
(b) NSCC/NLCC ESCORT OFFICER HANDBOOK, Section Three

Encl: (1) Sample financial audit form

1. Background. References (a) and (b) discuss the fiscal responsibilities of commanding officers for units and escort officers for summer training programs. The financial accounting for all NSCC/NLCC units and summer training programs were covered in reference (a) which is being replaced by this letter and Action Letter 4-95.

2. Discussion. Reference (a) combined unit and summer training financial accounting in the same action letter. In light of the unique characteristics of summer training, the financial accountability for summer training has been modified to be discussed separately within this Action Letter. Financial accountability for NSCC/NLCC units is covered in Action Letter 4 - 95.

Reference (b) outlines in detail the procedures for establishing a summer training account and reporting of funds expended. The modifications to the fiscal administration of summer training accounts give clear guidance to all escort officers on how to handle the establishment of accounts. It has been determined however, that a clear and consistent format needs to be in place for how funds have been expended.

To insure consistency, enclosure (1) gives definitive guidance for reporting finances for all training evolutions outside of drills.

3. Action. Effective immediately, the following policies will apply to the financial accounting for all summer training.

a. Upon approval of the Executive Director, summer training accounts will be opened in the name of the U.S. Naval Sea Cadet Corps and not an individual with the exception of cases discussed in reference (b).

b. The senior escort officer for the training will be

responsible for all finances including submission of the final financial report to NHQ. Prior to closing out an account or before the final report is submitted to NHQ, an audit/review of the account shall be made by someone other than the person handling the account, preferably an individual not serving under the senior escort officer. This person may be a NSCC Regional Director in the area or the Field Representative for the geographic area where the training is held. Actual administration of the account can be delegated at the discretion of the senior escort officer.

c. The Executive Director, NSCC will be named as a signatory on the account, providing NHQ access to the account at all times.

d. All summer training accounts will be dual signature. **Under no circumstances** will a spouse or relative be one of the two signatories on the account. The individuals having access to the account are: senior escort officer, a designee and the Executive Director, NSCC.

e. Funds collected from cadets are to be used exclusively for training at that site and will not be used for individual unit or regional expenses. Prior approval from the Executive Director is necessary for any deviation from this requirement.

g. Receipts must be included for **all** expenses, unless the expense is for the whole group. In those cases show the number of cadets, the amount per individual, and the total expended; i.e. 50 x \$1.50 = \$75.00 haircuts. Actual receipts are necessary for the NSCC Headquarters annual audit.

h. The format for financial reporting in enclosure (1) is the only authorized format acceptable for submission to NHQ. As long as the training account is active, a copy of the monthly bank statement **must** accompany the audit form (NSC 10). In cases where there is an existing account, monthly bank statements **must** be submitted with the audit form until the account becomes dormant.

i. Reports will be submitted to NHQ within 30 days of completion of training. If it appears that accounts will not be reconciled within 60 days, NHQ must be notified of the delay and given the reason.

4. **Cancellation.** This action replaces Action Letter 5-94 and will remain in effect until incorporated into the NSCC Regulations Manual.


A.J. KREISER

Distribution:
NSCC/NLCC Senior Escort Officers
NSCC Regional/Associate Regional Directors
NSCC Field Representatives

Copy to:
NSCC National Chairman
NSCC National President

U.S. NAVAL SEA CADET CORPS U.S. NAVY LEAGUE CADET CORPS	<h1>TWT AUDIT REPORT</h1>	<i>Completed by COTC</i>						
INSTRUCTIONS								
1. COTCs use this form to provide a financial accounting of training evolution. 2. Include this form with the COTC's Training Report (NSCTNG 009)								
1. TRAINING SITE INFORMATION								
1a. Training Type	1b. Training Code	1c. Dates of Training (DD MMM YY – DD MMM YY)						
1d. Training Location								
1e. COTC Name	1f. COTC Phone	1g. COTC E-Mail						
2. EXPENSES/COSTS								
2a. BILLETING								
NUMBER OF PERSONNEL		COST PER DAY		DAYS		SUBTOTALS		
Cadets:	X	\$	X		=	\$		
Staff Cadets:	X	\$	X		=	\$		
Escort Officers:	X	\$	X		=	\$		
Early Arrivals:						\$		
BILLETING SUBTOTAL (-)							\$	
2b. MESSING								
On-Site (Galley):						\$		
Off-Site (Other):						\$		
MESSING SUBTOTAL (-)							\$	
2c. UTILITIES								
Phone:						\$		
Electricity:						\$		
Water/Sewer:						\$		
Other – Specify:						\$		
UTILITIES SUBTOTAL (-)							\$	
2d. LOGISTICS								
Administrative Supplies (Pens, Paper, Notebooks, etc.):						\$		
Copying/Printing:						\$		
Computer/Copier/Projector Rental:						\$		
Postage / P.O. Box Rental:						\$		
Laundry/Dry Cleaning:						\$		
Photo (Film, Developing, etc.):						\$		
Transportation (Beyond NHQ/CNRC Bus and Van arrangements):						\$		
LOGISTICS SUPPORT (-)							\$	
2e. TRAINING AND OPERATIONS								
Pool Charges:						\$		
Canteen / Web Belt / Gear Rental Charges:						\$		
PT Gear / T-Shirt / Ball Cap:						\$		

TWT AUDIT REPORT

2e. TRAINING AND OPERATIONS (CONTINUED)

Drinking Water / Fluids:	\$	
First Aid / Safety Supplies:	\$	
Radios / Walkie-Talkies:	\$	
Uniform Items:	\$	
Team Building – Specify:	\$	
Personal and Hygiene:	\$	
Other – Please Specify:	\$	
Next Year's Carryover:	\$	

TRAINING AND OPERATIONS SUBTOTAL (-) \$

2f. TOTAL OF EXPENSES / COSTS (-)

\$

3. REVENUE AND CREDITS

Last Year's Carryover:	\$	
Funding Provided by NHQ:	\$	
Cadet Training Deposits:	X	\$
Staff Cadet Training Deposits:	X	\$
Other Revenue – Specify:	\$	

REVENUE AND CREDITS SUBTOTAL (+) \$

4. TOTAL REMAINING AFTER TRAINING (Revenues minus Expenses)

\$

5. DISPOSITION OF FUNDS

- The amount in block 4 should be a positive number, if it is not, notify NHQ immediately.
- This audit report is to be submitted with the COTC Training Report (NSCTNG 009) within 30 days of the completion of the training evolution.
- Funds in excess of last year's carryover will be returned to NHQ with the COTC's report. Make check payable to: US NAVAL SEA CADET CORPS
- Refer any additional questions to NHQ at (703) 243-6910.

6. COMMENTS / REMARKS
7. AUDIT SUBMITTED BY:

7a. COTC, Full Name & Rank (Print or Type)	7b. Signature	7c. Date (DD MMM YY)
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8. AUDIT ENDORSED BY:

8a. XOTC or Designated Other, Full Name & Rank (Print or Type)	8b. Signature	8c. Date (DD MMM YY)
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