

HUBBARD COMMUNICATIONS OFFICE
Saint Hill Manor, East Grinstead, Sussex.

Stkil.
Each Central Org
for Info.
Accounts Section.

HCO POLICY LETTER OF OCTOBER 16, 1961

INCOME RECORDS

The following is advices and procedure and policy on Income Records at Saint Hill.

TO THE INCOME SECTION:

You should have a way of dividing up all incoming data so you can summarize it readily on to reports.

For instance, D.C.I Tape Inv. These should be filed as they arrive. All data should be filed as it arrives, as fast as it's received or invoiced. Therefore, you need a big

TO BE FILED

Basket in which to dump your filing copies.

Then you should have a

RECEIPTS

Basket in which to dump all your invoices for summary at end of week.

One copy of invoices you write goes into each. Everything you need for the week's summary goes into RECEIPTS.

Then at week's end, Wednesday? Thursday? you only have to separate out the contents of Receipts to do an Income Report. For this you need a basket (cardboard box will do) for each type of thing you summarize in the Income Report. You add up each box. Then add up all totals and you have your report.

You must have in your possession a folder for each Central Org., each City Office, each HCO. Into these and Franchise you file the contents of your

TO BE FILED basket every few days.

Only when your filing is up, you summarize these folders. You will have a complete Bills Statement in each folder. This is brought up to date before mailing any bill.

Invoice everything you get from bank by way of Info. on deposits. Only file in these Org. folders what is actually paid. Always invoice anything paid, whether to us directly or to bank.

Always file in Org. folders all DCI tape shipment copies of invoice.

File in folders constantly. Then each month take a folder and enter on its Statements Sheet:

1. Each 10% reported from Adcomm. reports.
2. Each DCI Invoice of a tape shipped or any estimate of tapes sent if invoices are missing. 1 and 2 are in foreign currencies, dollars or rands or whatever.
3. Enter in your own paid invoices in pounds sterling in paid column.
4. Total each column in its own currency and/or dollars for DCI.
5. Thermofax the resulting sheet and send it to Org.

NOTE: Whenever you enter an invoice or an Adcomm report put an X across the income or Adcomm report. Then leave them in file.

TO BE FILED

basket contains or receives:

All material to go in Org. folders.

Every Adcomm financial report form received here. (Without correction or marking.)

Every Invoice we write for books shipped to them.

Every Invoice we write of money received by them, either directly or through the bank.

All Protest forms.

Contd/....

RECEIPTS

basket contains:

All data on money actually received by Org, directly or through bank.

Another copy of every Invoice form we write on monies received from each Org. directly or via bank.

A copy of every invoice we write.

TO BE FILED

basket contents is filed every few days into Org. folders.

RECEIPTS

basket contents are dealt into boxes each end of financial week.

Each box is totalled.

All totals are totalled.

Income report consists then of the total of each box and its category;
Total of all totals; actual money banked.

The report is made to be received on Monday by me. When report is looked over, it and all the contents of the boxes are put in a large envelope and marked for that week and filed separately.

The Receipts basket stays empty of last week. This material waits in cardboard boxes until enveloped. Current week is filed in Receipts basket and only current week ever.

No partial accounts may be sent to Orgs. I must see accounts statements of each org. before it can be Thermo-faxed.

No correspondence may be engaged in with any org. except DCI and then only to get complete tape records for collection.

All efforts to collect are done by myself. All I want is complete data sheets.

The Income Div. is a recording, compiling and billing section, and attends to banking and bank records. It is not a collection activity.

A file section exists in the Income Division for each of the following:

1. A folder for each organisational creditor.
2. By extension, a folder for each franchise holder into which is filed their invoices.
3. A file for envelopes in series for each week's banking material.
4. A section for each separate bank account in which all statements, bank correspondence, etc., is filed.

An org. folder contains:

1. A WW Statement Sheet. And all previous statement sheets.
2. Every Adcomm pink on finance received by Saint Kill.
3. A copy of every invoice we write for books shipped.
4. A copy of every invoice we write for money received.
5. Copies of every protest.
6. Copies of financial correspondence.

Contd/....

We compile a Statements sheet for a Central Org. or City Office as follows:

1. Enter at the top Accumulated Debt.
 2. Enter at the top right Accumulated Income.
 3. Enter in the left column for each consecutive week 10% of the adjusted gross from each adcoma report. If a report is missing enter 10% of \$750 arbitrarily.
 4. Enter all Tape, E-Meter and books shipments if to the Central Org. (not HCO) in the same column as 10%.
 5. Total the columns at the bottom when it is reached.
 6. Use foreign currencies dollars and their national currency for left hand column.
 7. Use pounds Sterling always in right hand column.
- Just because you are sending them a bill is no reason to total.

An HCO organizational Statements sheet contains:

1. All debits and credits cumulative at the top.
2. All debits in the left hand column in their National currency.
3. All receipts in the right hand column in pounds Sterling.
4. Every book, tape and E-meter invoice of our shipment goes in left hand column with date and item.
5. 33 $\frac{1}{3}$ % of all Franchise money they have collected (S.A., Australia, New Zealand only).
6. 50% of every special course or Congress gross.

If statements do not now reflect this, at least get a current statement going without a top summary. This avoids backlog.

Catch up backlog by filing, not by recording. When all filing is done as above, then do a complete statements sheet.

Never record before you file. Never short cut or add to above procedure.

No further "books" or files or notations should exist in the Income Division. If they do, something is being done wrong.

To lose track or to not have this system costs HCO WW a very large amount of money. Without money nobody can be paid at HCO WW, even the Accounts Department.

LRH:inj
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