

HUBBARD COMMUNICATIONS OFFICE  
Saint Hill Manor, East Grinstead, Sussex

Remimeo HCO POLICY LETTER OF 30 JANUARY 1966  
Exec Sec Hat Issue III  
Org Sec Hat  
All Org Div Hats Org Div

ACCOUNTS PROCEDURES

MINUS INVOICES AND VOUCHERS

In invoicing income and in writing disbursement vouchers, all corrections are done on additional invoices or vouchers.

This makes it unnecessary to search wildly for the machine copies to correct them. The original invoices or vouchers are often already distributed when a need of correction arises.

INVOICES

Instead of correcting the original write a MINUS INVOICE giving what transaction was being corrected as fully as possible.

In case of a REFUND from cash just received or a CORRECTION of amounts just received or in case of a BAD CHEQUE informed from the bank, write a MINUS INVOICE and clearly mark it so and for how much and to whom and why.

In adding the week's income these show up easily.

When separating out invoices into classes of income for an audit these MINUS INVOICES show up clearly and are subtracted from the type of income.

Mark the invoice

MINUS

in big capital letters so nobody can miss it.

DISBURSEMENT VOUCHERS

Minus disbursement vouchers are made every time a cheque is VOIDED or when a payment comes back unaccepted or when for any reason something already Disbursed is found not to be disbursed after all and must be added back.

Mark the invoice

MINUS

in Capital letters so nobody can miss it and give FULL DETAILS.

When sorting out classes of disbursement for an audit these Minus vouchers are dealt into the class of expenditure but when it is totalled they are subtracted.

CHEQUE BOOK ASSEMBLY

Always tape your cheques coming back from the bank into the original cheque book, onto their counterfoils.

Never let these cheques drift loose.

When a cheque book is refilled with cancelled cheques mark on its cover:

19\_\_ Date to Date

Corp name and place

PACKET INVOICES

Be sure to packet the week's machine copies of the invoices unseparated in an envelope clearly marked for what week and year and what org.

Put the addition tape of the invoices with it.

Put a copy of the bank deposit slip with it.

Put another complete set of invoice copies in with it so they can be dealt into boxes for classes of income received.

That is a complete weekly packet.

File carefully.

From this a quarterly audit or a yearly audit can easily be done.

PACKET DISBURSEMENT VOUCHERS

Packet the monthly machine copies of disbursement vouchers unseparated and a set of loose copies in an envelope.

Mark the envelope with the year, the month and the corporation and place.

File carefully.

Tallied with the taped cheque book and bank statements, this gives the material for quarterly and annual audits.

It is not hard to do if done on schedule and not all at the end of a year - heaven forbid!

SUMMARY

If you ever had to audit original records it would make you very careful to label everything with full details at the time you know them.

And if you ever try to audit a careless accounts personnel's work, with bits missing, hell hath no fury.

Keep your records safe, complete and accurate or somebody will inevitably get into trouble which could easily have been avoided.

It's very important.

L. RON HUBBARD