

HUBBARD COMMUNICATIONS OFFICE  
Saint Hill Manor, East Grinstead, Sussex

HCO POLICY LETTER OF 15 MAY 1970

Remimeo

FINANCE COURSE

(Refers HCO Policy Letter 16 Oct '69 Finance Course Vital Action  
and HCO Policy Letter 2 Dec '69 Finance Course Additions  
Replaces & Cancels HCO Policy Letter 22 Oct '69 Finance Course)

FINANCE COURSE CHECK SHEET

NAME OF STUDENT: \_\_\_\_\_ DATE: \_\_\_\_\_

The course is starrated throughout. Policies twice through - other sections once through.

Study data and the use of a good dictionary is expected to be applied.

PART (1) ORIENTATION

* HCO P/L 12 Feb '67	The Responsibilities of Leaders	_____	_____
* HCO P/L 19 Aug '67	The Supreme Test	_____	_____
* HCO P/L 5 Mar '68	Admin Know How Job Endangerment Chits	_____	_____
* HCO P/L 4 Oct '68	Ethics Presence	_____	_____
* HCO P/L 9 Nov '68	Standard Admin	_____	_____
* HCO P/L 26 Dec '68	The Third Party Law	_____	_____
* HCO P/L 16 Oct '69	Finance Course Vital Action	_____	_____

PART (II) FINANCE POLICIES AND EDs ETC.

* HASI P/L 1 May '58 (Digest 3)	Financial Management	_____	_____
* HASI London Administrative Directive 1 June '58 (Digest 3)	Purchase Orders	_____	_____
* HCO P/L 3 June '59	Financial Management	_____	_____
* HCO P/L 19 Jul '59	Accounts Inspection	_____	_____
* HCO P/L 27 Jan '60	Accounts Policies	_____	_____
* HCO P/L 19 Feb '61	How to do a Payroll	_____	_____
* HCO P/L 6 Jul '61	Accounts	_____	_____
* HCO P/L 23 Nov '61	Accounts	_____	_____
* HCO P/L 17 Jul '62	Accounts - Bank Charges on Remittances	_____	_____
* HCO P/L 16 Oct '61	Income Records	_____	_____

* HCO P/L 19 Sept '62	HCO WW ACI Form	_____	_____
* HCO P/L 20 Dec '62	Pattern of a Central Org	_____	_____
	Reissue of HCO P/L 14.2.61. (Accounts section: Includes What and Why a Scientology Accounts system is & peg board system)	_____	_____
* HCO P/L 23 Oct '63	Refund Policy	_____	_____
* HCO P/L 4 Nov '63	Pay Card	_____	_____
* HCO P/L 10 Apr '64	Balancing Income vs Outgo	_____	_____
* HCO P/L 6 May '64	Accounts Policies	_____	_____
* HCO P/L 15 May '64	Accounts Policies	_____	_____
	(Addendum to HCO P/L 6.5.64)	_____	_____
* HCO P/L 30 Nov '64	HCO Book Account	_____	_____
* HCO P/L 18 Jan '65	Financial Management Building Fund Account	_____	_____
* HCO P/L 20 Jan '65	Finance Currency Regulation & 10%	_____	_____
* HCO P/L 28 Jan '65	A/C's Hat Finance How to Maintain Credit Standing & Solvency	_____	_____
* HCO P/L 15 Feb '65	Equipment of Orgs	_____	_____
* HCO P/L 4 Mar '65	HCO Book Account Policy	_____	_____
* HCO P/L 28 Mar '65	Emergencies & Accounts Personnel	_____	_____
* HCO P/L 2 Apr '65	Head Heavy Traffic Warning	_____	_____
* HCO P/L 27 Apr '65	Price Engram	_____	_____
* HCO P/L 1 May '65	HCO Book Account Policy	_____	_____
* HCO P/L 9 May '65	Field Auditors become Staff	_____	_____
* HCO P/L 11 May '65	HCO Book Account Policy	_____	_____
* HCO P/L 23 May '65	Rebates	_____	_____
* HCO P/L 31 Aug '65	Mail Opening	_____	_____
* HCO P/L 8 Sept '65	Supply Officer	_____	_____
* HCO P/L 15 Sept '65	Only Accounts Talks Money	_____	_____
* HCO P/L 22 Sept '65	Keys	_____	_____
* HCO P/L 30 Sept '65	Statistics for Divisions	_____	_____
* HCO P/L 15 Oct '65	FSM Selection Papers & Commissions	_____	_____
* HCO P/L 21 Oct '65	Bills Payment	_____	_____
* HCO P/L 15 Nov '65	Reporting of Theft & Actions to take	_____	_____
* HCO P/L 20 Nov '65	The Promotional Actions of an Org	_____	_____
* HCO P/L 21 Nov '65	Cheque Signing	_____	_____
* HCO P/L 26 Nov '65	Financial Planning	_____	_____
* HCO P/L 9 Dec '65	HCO Income, Memberships Tape Plays	_____	_____

*	HCO P/L 15 Dec '65	Addition to Prom Actions of an Org	_____
*	HCO P/L 21 Dec '65	LRH Financial Relationships to Orgs	_____
*	HCO P/L 30 Dec '65	PTS Auditing & Routing	_____
*	HCO P/L 31 Dec '65	Correction to HCO P/L 21.11.65 Cheque Signing	_____
*	HCO P/L 4 Jan '66	LRH Relationships to Orgs	_____
*	HCO P/L 6 Jan '66	Credit and Discounts	_____
*	HCO P/L 7 Jan '66	Credit (Modifies 6.1.66)	_____
*	HCO P/L 9 Jan '66	Invalidating Accounts	_____
*	HCO P/L 13 Jan '66	Records of Bank Deposits	_____
*	HCO P/L 14 Jan '66	Hiring Personnel, Line for	_____
*	HCO P/L 15 Jan '66	Office of the Treasurer	_____
*	HCO P/L 23 Jan '66	Accounting Policies of Scientology Companies	_____
*	HCO P/L 30 Jan '66	Accounts Procedures	_____
*	HCO P/L 30 Jan '66	Accounts Cheque Signing	_____
*	HCO P/L 3 Feb '66	Legal Tax Accounts and Solicitor Mail and Legal Officer	_____
*	HCO P/L 11 Feb '66	Shipping Charges	_____
*	HCO P/L 16 Feb '66	Invoice Routing	_____
*	HCO P/L 1 Mar '66	Executive Division Organization & its Theory & Purpose	_____
*	HCO P/L 1 Mar '66	The Guardian	_____
*	HCO P/L 3 May '66	Reserve Fund	_____
*	HCO P/L 21 Jul '66	Proportional Pay Plan 1960	_____
*	HCO P/L 31 Jul '66	Refund Notice	_____
*	HCO P/L 1 Aug '66	Sign-ups and Discounts	_____
*	HCO P/L 1 Aug '66	Refunds Addition	_____
*	HCO P/L 1 Sept '66	Founder	_____
*	HCO P/L 1 Oct '66	Addition to Legal Tax, etc. 3.2.66	_____
*	HCO P/L 6 Oct '66	Addition to HCO Div A/C Policy	_____
*	HCO P/L 13 Oct '66	Invoice Routing	_____
*	HCO P/L 11 Nov '66	Postal Economy	_____
*	HCO P/L 17 Nov '66	Exec Secs & Ad Council	_____
*	HCO P/L 15 Dec '66	Financial Planning	_____
*	HCO P/L 23 Dec '66	FSM Commissions	_____
*	HCO P/L 23 Dec '66	Names on Invoices	_____
*	HCO P/L 9 Jan '67	FSM Admin in Orgs	_____

* HCO P/L 15 Feb '67	Allocation of Income	_____	_____
* HCO P/L 20 Feb '67	Security of Invoices	_____	_____
* HCO P/L 25 Jun '67	Scientology Orgs Tax and Balance Sheets	_____	_____
* HCO P/L 21 Sept '67	Office of Treasurer WW	_____	_____
* HCO P/L 21 Sept '67	WW Income Outgo	_____	_____
* HCO P/L 18 Nov '67	Blue & Green A/C's Invoices (Amends HCO P/L 13.10.66)	_____	_____
* HCO P/L 2 Jan '67	Use of Chartered Accountants Forbidden in England	_____	_____
* HCO P/L 5 Jan '68	FSM Commissions	_____	_____
* HCO P/L 17 Feb '68	FSM Commissions	_____	_____
* HCO P/L 2 Apr '68	Signatories on Bank Accounts Modified (Cancels HCO P/L 13.6.1966)	_____	_____
* HCO P/L 24 Apr '68	EC EU	_____	_____
* HCO P/L 15 May '68	Reserve Fund	_____	_____
* HCO P/L 23 May '68	WW & SH Re-combined	_____	_____
* HCO P/L 17 June '68	HCO Book Account	_____	_____
* HCO P/L 20 June '68	Commodore & Founder a Signatory on every Bank Account	_____	_____
* HCO P/L 30 Jul '68	Gross Income Senior Datum	_____	_____
* LRH ED 35 WW 21 SH 21 Aug '68	WW Financially Independent	_____	_____
* LRH ED 32 INT 26 Oct '68	Exec Council & FP	_____	_____
* HCO P/L 8 Dec '68	Assistant Guardian for Finance	_____	_____
* HCO P/L 13 Jan '69	Unusual Favours	_____	_____
* HCO P/L 18 Apr '69	Org Division Income Dept	_____	_____
* HCO P/L 20 Apr '69	AOSH Financial Control	_____	_____
* HCO P/L 13 May '69	Raise your Gross Income	_____	_____
* HCO P/L 16 Jun '69	AOSH Financial Control	_____	_____
* HCO P/L 18 June '69	Advanced Org Awards	_____	_____
* HCO P/L 2 Aug '69	Graph Change	_____	_____
* HCO P/L 11 Nov '69	Accounts and PRO	_____	_____
* HCO P/L 18 Nov '69	Disposal of Org Assots	_____	_____
* HCO P/L 2 Dec '69	Finance Course Addition	_____	_____
* HCO P/L 9 Dec '69	Important: Purchasing from Pubs Org	_____	_____
* HCO P/L 10 Dec '69	PES WW Account - Issue III	_____	_____
* LRH ED 55 INT 10 Dec '69	Financial Planning Program No. 1	_____	_____
* HCO P/L 14 Dec '69	Org Protection	_____	_____

* HCO P/L 20 Dec '69	Trading Prohibited	_____
* LRH ED 78 Int 28 Jan '70	Summary of Int No. 1 Programs	_____
* LRH ED 79 Int 30 Jan '70	FP Program No. 1 Additions	_____
* HCO P/L 5 Feb '70	Son. Refunds Writ of Expulsion Waiver	_____
* HCO P/L 11 Feb '70	Shipping Charges	_____
* HCO P/L 22 Mar '70	Important - E-Meter Discount Pol. Purchasing E-Meters from Pubs Org	_____
* HCO P/L 18 Apr '70	Tapes	_____
* HCO P/L 19 Apr '70	PES WW Account	_____
* HCO P/L 12 Jun '70	PBS Account	_____
* HCO P/L 10 Dec '68	Percentage Adjustments & Fixed Salaries	_____
* HCO P/L 29 May '70	Lost Income - Credit & Post Dated Checks	_____
HCO P/L 3 Aug '70	Registrars May Now Talk Money Only Accounts Talks Money Details	_____

PART (III) CLAY DEMONSTRATIONS

Demonstrate in Clay -

- \* 1. Good Financial Supervision - see HCO P/L 18 Jan '65 and other Finance Management Policies \_\_\_\_\_
- \* 2. The Stable Data of Financial Management  
see HCO P/L 18 Jan '65 \_\_\_\_\_
- \* 3. How to do Financial Planning \_\_\_\_\_
- \* 4. The Purpose and use of the PO System \_\_\_\_\_
- \* 5. The Difference between an Estimated PO and an actual PO \_\_\_\_\_
- \* 6. The Routing of a PO \_\_\_\_\_
- \* 7. What the Scientology Accounts System is and why \_\_\_\_\_
- \* 8. The Peg board System \_\_\_\_\_
- \* 9. Why only A/Cs talks money details \_\_\_\_\_
- \* 10. The Accounting Policies of Scientology Companies  
see HCO P/L 23 Jan '66 \_\_\_\_\_

- \* 11. The Bank A/Cs of Scn. Companies, their purpose, use and Signatories \_\_\_\_\_
- \* 12. Date line paying \_\_\_\_\_
- \* 13. Proportional Income Breakdown \_\_\_\_\_
- \* 14. How Mail is opened and why \_\_\_\_\_
- \* 15. Actions to be taken on receiving the report of a theft \_\_\_\_\_
- \* 16. Income vs Out go, the Secret of Solvency \_\_\_\_\_
- \* 17. Accounts and its relationship to FRO \_\_\_\_\_
- \* 18. How the hat of Personnel Hiring relates to FP \_\_\_\_\_
- \* 19. The Promotional Value of good Financial Management and Credit Standing \_\_\_\_\_
- \* 20. An invoice for payment of any Scientology course by cheque, which is over the amount the course costs and balance to be credited to his account as an Advanced Payment. \_\_\_\_\_
- \* 21. A disbursement voucher for paying a creditor by dateline paying \_\_\_\_\_
- \* 22. The cycle of invoicing a cheque received in payment for 25 hours processing, which bounced. \_\_\_\_\_
- \* 23. The cycle of disbursement vouchers to be done if a cheque is voided \_\_\_\_\_
- \* 24. LRH Financial relationships to Orgs \_\_\_\_\_
- \* 25. The relationship of the Guardian's Office to Scientology Finances \_\_\_\_\_
- \* 26. The relationship of the Treasurer's Office to Scientology Finances \_\_\_\_\_

PART (IV) THE UNDERSTANDING AND APPLICATION OF SCIENTOLOGY FINANCES

(When each of these is complete it should be handed in to Supervisor.)

- \* 1. Write an Essay on the Purpose of Financial Management and its application. How does the use of the Building Fund relate to this. \_\_\_\_\_
- \* 2. Write up in detail how to plan the finances of an Org, showing how you would work out how much it would cost the Org to run. Having established this, show how much the Org would need to earn to be well solvent. How could this be improved upon? \_\_\_\_\_

- \* 3. Write up in full all the data a cheque signer presented with cheques for signature would expect to receive. State why. \_\_\_\_\_
- \* 4. Why is a Scientology A/C's System set up the way it is. What does it comprise? \_\_\_\_\_
- \* 5. What is a PO? Why is it used? Write up in full detail the purpose and use of the PO system, giving routing and differentiate between the different types of PO and their use. \_\_\_\_\_
- \* 6. What materials should be presented and in what form in order that the Org Accounts may be properly audited? To whom is the Quarterly Material sent, who does the accounting and why? What is the danger in using outside Accountants? \_\_\_\_\_
- \* 7. Write up in full detail how to do a Bank reconciliation. \_\_\_\_\_
- \* 8. What happens to money from the moment it is handed to the Cashier? Give full administrative detail and routing from the moment of invoicing to final Bank deposit slip filing procedure. \_\_\_\_\_
- \* 9. Write up in full detail how invoices and disbursement vouchers are handled weekly. Give full routing for all colours. What is done with them at the end of the week and the end of the month? \_\_\_\_\_
- \* 10. Write up in full detail the FSM Commission Administration in an Org. Why is it important that this be adhered to and that FSM Commissions be paid promptly? \_\_\_\_\_
- \* 11. Why is it important to promote before paying bills? Give full details. \_\_\_\_\_
- \* 12. How is a collect letter written? Give an example. \_\_\_\_\_
- \* 13. How is a bill paid? Give full details including an example of a letter. \_\_\_\_\_
- \* 14. Under what circumstances is a refund paid and why? Give full details. \_\_\_\_\_
- \* 15. Write up in full how to make up a payroll. \_\_\_\_\_

I attest I have completed this checksheet twice through starrate for policies etc., once through starrate for demos and application and that I can and will apply this policy.

STUDENT'S SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

Supervisor attests Student has completed the course.

SUPERVISOR'S SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

W/O Ray Thacker  
Completions Chief  
for  
Brian Livingston  
2nd Mate  
for  
EMS: Vicki Polimini  
CS-3  
for  
L. RON HUBBARD  
FOUNDER