

HUBBARD COMMUNICATIONS OFFICE  
Saint Hill Manor, East Grinstead, Sussex

HCO POLICY LETTER OF 1 FEBRUARY 1972  
ISSUE II

Remimeo  
Exec Dir Hat  
Treas Sec Hat  
Ethics Hat

ACCOUNTS POLICING

It is the specific duty of the Treasury Sec in an org to pick up and trace the course of every particle of money through the entire organization, from the time it enters through the mail or with a customer, until it exits from the org as a Disbursement or a reserve action.

That is quite a job, and it is the most important job a Treasury Sec has got. It sums up the purpose of the post. It is called ACCOUNTS POLICING.

To police something means, "to control, regulate, keep in order, administer." The anatomy of accounts policing is:

1. POLICING INCOME to ensure that the org is collecting the income from the services that it delivers, and that all org income is channelled into Treasury and into the bank without delays.
2. POLICING DISBURSEMENTS to ensure that Financial Planning occurs and that only monies which are so designated and authorized are allocated out of the org accounts.
3. POLICING RESERVES to ensure that the org never spends more than it makes, and that it builds up substantial reserves through excellent control of its income-outgo flows.

This is what the Treasury Sec is doing. She has various posts in each of her three Departments, who carry out various admin functions to service the org and the public and who are busy with the actual doingness of processing and routing through lines money and admin particles.

The Treasury Sec is there to police these money particles, through her Division AND THE ENTIRE ORGANIZATION, and that is her duty of accounts policing.

INCOME POLICING

If you follow a particle of money through the org, you see that it gets into the org, gets EXCHANGED for a service and gets out of the org or into Reserves. There is a definite routing for money.

If the org fails to collect the money for the service that it delivers the exchange does not occur and there is LOST INCOME.

If the money comes in but does not get to Treasury and for any reason gets side-tracked on the org lines, there is again some LOST INCOME.

Through income policing actions, the Treas Sec ensures that the correct exchange does occur between the public and the org, and that the org does receive the income expected.

### WEEKLY INCOME SHEETS

An invoice is a written document which records the details of an exchange between the org and a public person. An invoice is valuable. It represents money and authorizes admission to service.

Delivering a service without first demanding to see the individual's paid invoice is a serious Ethics offence. The staff member who is negligent about calling for invoices is openly admitting that he does not care about giving away org services free.

The first concern of a Treasury Sec, then, is to ensure that all service Departments are demanding to see a paid invoice before delivering goods or services.

This is done using the Weekly Departmental Income Sheets. These sheets are the basic element of the income policing system. They tell you at once if someone on these service Dept lines is careless about invoices. They also tell you who is in the shop taking service and fully paid for it.

From the data on these sheets, you can then follow up with several cross checking actions on the money lines. But if you haven't got in your invoicing, and your basic income policing system, you are not running on any accounts at all! You are just running on imagination.

### THE MONEY ROUTE

Here is a rundown of the major check points on the income lines. The Treasury Sec does a weekly inspection of all these points. She is looking for:

- (a) Uninvoiced services
- (b) Free services being delivered under any guise
- (c) Any ways in which the org income could be side-tracked and not reach Treasury
- (d) Negligence or dishonesty on the income lines
- (e) Out admin which makes it difficult to cross check what traffic is going through a service department
- (f) Illegal discounts
- (g) Strange deals
- (h) price cutatives.

MAIL INCOME: A large portion of an org's income comes in through the mail. The mail opening is done by HCO Dept 2. Treasury polices the line by having a Treasury staff member physically present to collect all money particles every time mail gets opened by HCO. This action channels all mail income directly to Treasury for invoicing.

RECEPTION: The money first comes into the org in someone's pocket. And that person may OR MAY NOT get to the Registrar for invoicing. Therefore the first check point on the money line isn't the Reg. It is Reception. Reception has to account for every body before Treasury can start policing income.

Reception has a large notebook in which they note the name and address of every person arriving to the org for service or departing after service. What Treasury wants to know is: Are all those people who walk into the org gotten to a Reg so they can be signed up and pay for service.

This can be cross checked with the Public Reg and Dept 6 Interview slips. The Treas Sec could even go and call up those people who are listed on the Reception book but never got to the Reg, and find out how they were handled and by whom?

You may think this is unnecessary and a waste of time. But there have been cases of dishonesty on these lines. Public can actually walk into a Reg or Reception and be sent to an outside auditor, who then splits the fee with the org Reg or Reception. An SP practically broke the Wichita Org doing this in 1951. This has also recently happened in an org, and it was the beginning of its downgrade.

IN-THE-ORG LIST: A copy of the in-the-org list gets to the Treasury Sec every week. It is matched with the income sheets and the paid invoices are then traced for all those who are in the org taking service.

This does not supplant the Receptionist function of checking the in-the-org list against the CF/Addresso invoice copy which is routed through Reception.

INVOICING STATIONS: There are several points on public lines where money can be taken in: Bookstore, Qual, Reges in Dept 6 and Dept 17, Cashier. The Treas Div must control and police all invoicing stations so as to channel all monies collected into Treasury at the end of each day.

This is done through a control of each invoice issued by Treasury to other invoicing station. The important datum is: All monies coming in on all lines in the org are routed to AND REACH Treasury daily.

STUDENT ROLL BOOKS: Treasury checks the Weekly income sheets against student roll books. This verifies that all students on course are invoiced, and are invoiced for the course that they are presently receiving.

Qual interneship and public Div courses also have their student roll book which can be checked against invoices for these courses.

PC SCHEDULING BOARD: The details of persons who are being processed for the week are shown on the pc scheduling board. Treasury uses this board to verify that all auditing hours being delivered are invoiced, and that auditing programs are not being extended without the person being routed back to the Reg for re-sign up and payment of additional hours needed.

QUAL I & I: Qual I & I logs every terminal who is routed onto Qual lines for any reason. The log, when checked against the Qual Income Sheets, indicated whether Qual services are properly invoiced and paid for on the spot when no credit is allowed.

C & A LOG: It is a long standing policy in organizations that no certificate may be issued to a public pc or student until his course or intensive is fully paid up. A check of the C & A log against the recent income reports of service departments will indicate whether this is being enforced or not.

BOOKS: The income sheets of the Books Department, if compared with the stock list at the beginning and end of week, would account for stocks. It will show immediately if books have been issued without an invoice, or more books have gone missing during the week than is accounted for on the income report.

#### ETHICS ACTION

The Treasury Sec must do a careful weekly inspection of all above points, and trace any other ways through which income losses can occur. Those areas who are letting the rest of the org down through carelessness about invoices and org income will come to light by inspection.

Needless to say, if she finds that any of the outnesses listed in (a) to (h) above are present, these must be corrected on the spot. If she runs into any service being delivered for which there is no paid invoice, the person concerned must be routed to Reg so that she can invoice them and take their money.

Treasury must then also request the help of Ethics to handle the staff members who are responsible for the outnesses. It will be found that those orgs who have trouble getting in the weekly income report line and accounts policing actions are orgs where lines are crossed and unworkable, and where dishonesty can and does occur. But even this can be handled providing that it is brought to light by inspection.

#### MOTTO

The motto of the Treasury Sec is:

IF IT HAS TO DO WITH MONEY  
IT HAS TO DO WITH DIV 3!

Get this viewpoint and you'll have your org income at your fingertips.

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Treasury Aide  
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