

HUBBARD COMMUNICATIONS OFFICE  
Saint Hill Manor, East Grinstead, Sussex

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Remimeo  
FBOs  
AGFs  
Treasury Secs  
EDs/COs  
Board Finance  
Officers  
Registration  
Personnel

Finance Series 24

SPECIAL INCOME HANDLING

Occasionally an org will find itself in the position of receiving a huge, lump sum, special type income which requires a special handling so as to ensure the org's future safety from potential enormous repayments.

This type of special income which can come into an org in various ways is handled by having the FBO retain the full amount of this sum in his Finance Office No. 1 Account until it is fully assured that delivery of the service being paid for will positively occur. When this is determined the special income can then enter the org's Corrected Gross Income calculation for the org's use.

It could occur that this special income is retained for some period of time before its use is positively authorized. If the situation should occur and the special income is requested to be returned to the person or party paying it originally, then the FBO would transfer the total sum to the Claims Verification Board Account for disbursement once approved for such on the proper lines. If it can be safely determined that this special income will be retained for some period of time before its use is finalized then it should be deposited in an interest bearing bank account during that period so interest on the amount can at least be accumulated. SOR Chief Flag is consulted on this type of deposit before it is done locally.

By setting up this type of handling for special, huge, lump sum income cycles the org is protected from the potential destruction of a huge repayment such as can occur when some wealthy illegal pc creeps into the org plunking down large sums which should never be spent since the pc should not be on org lines in the first place. It can simply be returned with no damage done. A group, or family, may want to pay in a large sum for many people's services at the org, yet the group is poorly formed and later finds the individuals wanting to go separate ways and wanting their large sum paid into the org returned. Another example would be where a family relative, friend or associate pays in a large sum for another individual's services. The individual may not take the services and the person whose money was actually paid in in the first place may request that it be returned.

Handling these special income cycles in this manner will prevent undue disruption to an org's finances and production.

FBO ACCOUNTABILITY

The FBO must have an accurate and complete ledger of any such special incomes being retained in the Finance Office No. 1

Account so as to ensure they are kept safe until final and positive determination of the sum has resulted.

THE BOARDS OF DIRECTORS  
of the  
CHURCHES OF SCIENTOLOGY

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