

**INSTITUTE FOR ENVIRONMENTAL SYSTEMS ANALYSIS**  
MT SAN ANTONIO, CA

DATE: June 1, 2026  
TO: The Herald, Church of Alienism  
FROM: Howard Stonecipher, Director  
SUBJECT: On the Deferred Accounting of Sin

**PROSPECTIVE HERALD SUBMISSION**  
**On the Deferred Accounting of Sin**

*Submitted for consideration by The Herald.*

Traditional religious systems have devoted enormous effort to defining sin, guilt, repentance, absolution, and judgment. They have devoted considerably less attention to the timing of recognition. This is an accounting failure.

An act may occur today, its consequence may emerge years later, and its moral recognition may be postponed still further. In ordinary finance, a liability does not cease to exist merely because no one has yet posted it to the ledger. A failure to recognize an obligation on time changes the books; it does not change the obligation.

Several of our landscaping personnel first raised the problem in a less theological form. While reviewing the long-term effects of grading, irrigation, root removal, chemical treatment, and seemingly trivial changes to drainage, they noted that environmental consequences are routinely separated from their causes by months or years. A tree cut down today may not produce the decisive slope failure until another season. A drainage channel moved for convenience may redistribute damage long after the person responsible has forgotten the work order.

The analogy to human conduct is difficult to avoid. Conventional moral language tends to prefer events with clean boundaries: the offense, the confession, the punishment, the forgiveness. Field systems are not so courteous. Consequences accumulate. They migrate. They enter other systems. A person may be forgiven before the material consequence of the act has even arrived.

Alienism is unusually well suited to this problem because the Record is not merely a list of events. It is the persistence of agreement among histories. If an action continues to propagate through other people, places, or systems, then the moral event may be materially incomplete even after the actor has ceased to think about it.

This suggests a category I will call deferred sin: not an offense postponed until the future, but an offense whose full extent is recognized only after the initial act. The concept is less dramatic than damnation and more administratively inconvenient. It implies that absolution granted too early may reconcile the person while leaving the accounting unfinished.

I do not propose that the Church replace theology with accrual accounting. I do suggest that any religion concerned with consequences should be suspicious of moral systems that close the books at the moment of confession.

The landscaping team has offered the most concise formulation so far: the ground remembers work after the worker has left. If the Record operates similarly, then some sins may not be hidden at all. They may simply not have finished happening.

Respectfully,  
Howard Stonecipher  
Director  
Institute for Environmental Systems Analysis