

1 Assets

11 Cash

111 Cash in Bank

- 11110 Confirmed Deposits**
- 11111 Miscellaneous Postal Disbursements**
- 11112 Savings Bond Disbursements**
- 11113 Money Order Disbursements**
- 11114 Investment Cash**
- 11115 Draw Downs From Treasury**
- 11116 Commercial Bank Checking Account**
 - .060 Commercial Check Issues and Payments
 - .070 Issuance of Commercial Checks
 - .071 Funding and Fedwire Transfers
 - .072 Issuance of Commercial Checks
 - .073 Payment
 - .074 Issuance of Commercial Checks
 - .075 Payment
- 11117 U.S. Treasury Postal Fund**
 - .073 Payment
 - .074 Issuance of Commercial Checks
 - .075 Payment
- 11118 Postmaster 9500 Checks Issued Per SF 1179**
- 11119 Postmaster 9500 Checks Issued Per Statement of Account**
 - .197 Checks Drawn on U.S. Treasury
- 11120 Other Disbursements**

1 Assets

11 Cash

112 Cash on Hand

11210 Imprest (Petty Cash) Funds

11211 Imprest (Petty Cash) Funds — Funds on Hand or in Banks of First Deposit

.353 Cash Retained Previous Report

.751 Cash Remitted (Advance)

.752 Cash Remitted (Final)

.753 Cash Retained Today

1 Assets

11 Cash

113 Cash in Transit

- 11300 To Federal Depositories From Disbursing Officers**
- 11311 To Federal Reserve Banks From Post Offices — Reported Deposits Per Statement of Account**
 - .428 Stamps on Consignment — Non-local Payments
- 11312 Uncollectible Items Returned by Federal Reserve Banks**
- 11313 Reported Credit Card Deposits Per Statement of Account**
 - .422 Credit Card Transfers
- 11315 To Federal Reserve Banks and From Postal Installations — Reported Debit Card Deposits Per Statement of Account**
 - .423 Debit Card Transfers
 - .772 Debit Cards Remitted
- 11322 Post Offices and Information Service Centers — In-Transit To**
- 11323 Post Offices and Information Service Centers — Receipt Of**
- 11331 Post Offices and Information Service Centers — From Associate Offices**
 - .191 Funds Received From Associate Offices
 - .192 Funds Received From Associate Offices
 - .193 Funds Received From Associate Offices
 - .194 Funds Received From Associate Offices
 - .195 Funds Received From Associate Offices
 - .196 Funds Received From Associate Offices
- 11332 Post Offices and Information Service Centers — To Sectional Center Offices**
- 11341 Post Offices and Information Service Centers — Foreign Exchange**

1 Assets

12 Securities

120 U.S. Treasury

12010 Special Issues

12020 Short-Term

12030 Marketable Securities

12050 Marketable Stock — Private Concerns

1 Assets

13 Accounts Receivable

131 U.S. Government

13101 Accrued Interest Receivable — U.S. Government Securities

13110 Official Mail

13111 Through 13117 — Department of Defense — Descriptions

This group of accounts is used to record amounts receivable from the Department of Defense for reimbursement of payments for the transportation of U.S. military mail beyond the domestic airmail rate zone.

Note: Other kinds of receivables from government agencies are shown in accounts 13101, 13110, and 13190.

13111 Priority Mail

13112 Nonpriority Mail

13113 Other Countries — Military Mail

13114 Foreign Air Carriers — Military Mail

13115 Foreign Surface Carriers

13116 Foreign Air Carriers — Nonpriority — Military

13117 U.S. Air Carriers — Combat Area — Surface Parcels

13190 Miscellaneous

13195 Appropriation — Free and Reduced Rate Mail

13199 Treasury Check Inquiry/Recertification

1 Assets

13 Accounts Receivable

132 Foreign Countries

13200	Clearing Account — Unidentified Foreign Receivables
13201	U.S. Airlines Receivable
13202	Provision for U.S. Airlines Receivables
13210	International Money Order
13220	International Reply Coupons — Postmaster Statement of Accounts
13221	International Reply Coupons — Minneapolis Accounting Service Center
13225	Inbound Direct Entry Mail — Air LC & AO
13226	Inbound International Business Reply Mail — Air AO
13230	Indemnity Claims
13240	Parcel Post
13250	Airmail — Internal and Forwarding
13260	Transit Charges — Surface
13261	International Terminal Dues Charges — Surface
13262	Other Countries — Airmail LC & AO Terminal Dues
13264	International Express Mail
13266	INTELPOST

1 Assets

13 Accounts Receivable

133 Debt Collection

- 13311 Consumer Administrative — Sent to Collection Agency**
- 13312 Commercial Administrative — Sent to Collection Agency**
- 13313 Commercial/Consumer — Second Referral Collection Agency**
- 13321 Commercial — To Collection Agency**
- 13322 Consumer — To Collection Agency**
- 13323 Alternate — To Collection Agency**
- 13324 Internal Revenue Service — Federal Tax Refund Offset**
- 13325 Internal Revenue Service — Tax Refund — Offset Pending**
- 13326 Department of Defense (DOD) — Federal Salary Offset**

1 Assets

13 Accounts Receivable

134 Other

13410 Receivables — Cash Held by Consignees

13411 Miscellaneous Receivables

.636 Miscellaneous Receivables

13412 Receivables — Cash Suspense — Per Statement of Account

.354 Salary Advance Cleared

.355 Travel Advance Cleared

.356 Employee 1096 Cleared

.357 Money Order Difference Cleared

.358 Statement of Difference Cleared

.359 Military PO Shortage Cleared

.360 Spoiled Money Order Cleared

.361 Miscellaneous Suspense Cleared

.362 Credit Card Adjustment

.363 Bank Deposit Shortage Cleared

.364 Food Coupons Shortage Cleared

.365 Pending Bank Difference Cleared

.366 Change Funds (Received) Cleared

.367 Stamp Credit Shortage Cleared

.368 Main/Reserve Stock Shortage Cleared

.369 Reserved

.370 Returned Checks Cleared

.754 Salary Advance Issued

.755 Travel Advance Issued

.756 Employee 1096 Issued

.757 Money Order Difference Issued

.758 Statement of Difference Issued

.759 Military PO Shortage Issued

.760 Spoiled Money Order Issued

.761 Miscellaneous Suspense Issued

.762 Credit Card Remitted

.763 Bank Deposit Shortage Issued

.764 Food Coupons Shortage Issued

.765 Pending Bank Difference Issued

.766	Change Funds (Received) Issued
.767	Stamp Credit Shortage Issued
.768	Main/Reserve Stock Shortage Issued
.769	Reserved
.770	Returned Checks Issued
13413	Unaudited Differences Per ISC
.214	Unaudited Difference - Receipts
.640	Unaudited Difference - Disbursements
13415	Audit Differences — Due Postal Service — Per Statement of Account
.217	Statement of Differences — Cash Short
13416	Audit Differences — Due Postal Service — Per ISC
13417	Audit Differences — Overages/Shortages — Per Money Order Division
13421	Postmaster's Unsettled Losses Claimed — Cash Losses
.633	Claim For Cash Loss
13422	Postmaster's Unsettled Losses Claimed — Postage Stamps and Stamped Paper
13423	Postmaster's Unsettled Losses Claimed — Nonpostage Stamps
13424	Postmaster's Unsettled Losses Claimed — Allowance for Stamp Losses
13431	Postmaster's Unsettled Losses Claimed — Former Postmaster's Unsettled Balances
.201	Former Postmaster Unsettled Balances
.641	Former Postmaster Unsettled Balances
13432	Postmaster's Unsettled Losses Claimed — Receipt of Former Postmaster's Accountability
.200	Transfer of Postmaster Accountability
13433	Postmaster's Unsettled Losses Claimed — Transfer of Postmaster's Accountability
.599	Transfer of Postmaster Accountability

13436	Postmaster's Unsettled Losses Claimed — Postal Buddy Corporation — Stamp Inventory
13440	Postmaster's Unsettled Losses Claimed — Redemption of Unused Tickets for Official Travel
13451	Postmaster's Unsettled Losses Claimed — Freight Damage Claims
13453	Postmaster's Unsettled Losses Claimed — Sale of Unserviceable Material — MES
13460	Postmaster's Unsettled Losses Claimed — Terminated Employees' Payroll Receivable
13461	Postmaster's Unsettled Losses Claimed — Leave Buy Back — Office of Workers' Compensation Program (OWCP) Cases
13462	Postmaster's Unsettled Losses Claimed — Employees' Claims
13463	Postmaster's Unsettled Losses Claimed — Adjusted Payroll Receivables Holding Account
13464	Postmaster's Unsettled Losses Claimed — Inspection Service Cases
13470	Postmaster's Unsettled Losses Claimed — Motor Vehicle Accidents
13475	Postmaster's Unsettled Losses Claimed — Property Damage
13480	Postmaster's Unsettled Losses Claimed — Money Order Customers
.177	Money Order Receivable Customers
13485	Postmaster's Unsettled Losses Claimed — Payments on Account
13490	Postmaster's Unsettled Losses Claimed — Miscellaneous
13491	Postmaster's Unsettled Losses Claimed — International Accounts Center
13493	Postmaster's Unsettled Losses Claimed — International Surface Air Lift Mail (ISAL) and International Priority Airmail (IPA)

1 Assets

13 Accounts Receivable

135 Reciprocals — Stamps and Cash

13501 Through 13506 — Transfers From — Descriptions

1. 1. Balance (debit/credit) of accounts beginning with 1350— represents the amount for stamp accountability, funded items, and capital commitments that have been transferred from another location as shown received by a transfer advice. The location which receives the transfer advice will debit or credit the “transfer from” account.
2. 2. Subaccounts .010, .011, and .012 are assigned to separately identify entries for stamp accountability, funded items and capital commitments.
3. 3. Individual accounts are assigned to the ISCs as follows:

13501 Transfers From — Minneapolis Accounting Service Center

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13504 Transfers From — Minneapolis ISC

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13505 Transfers From — San Mateo ISC

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13506 Transfers From — St. Louis ISC

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13511 Through 13516 — Transfers To — Descriptions

4. 1. Balance (debit/credit) of accounts beginning with 1351— represents the amount for stamp accountability, funded items, and capital commitments that have been transferred to another location by preparation of a transfer advice. The location which prepares the transfer advice will debit or credit the “transfer to” account.
5. 2. Subaccounts .010, .011, and .012 are assigned to separately identify entries for stamp accountability, funded items, and capital commitments.
6. 3. Individual accounts are assigned to the ISCs as follows:

13511 Transfers To — Minneapolis Accounting Service Center

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13514 Transfers To — Minneapolis ISC

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13515 Transfers To — San Mateo ISC

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13516 Transfers To — St. Louis ISC

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

1 Assets

13 Accounts Receivable

136 Reciprocals — Property and Equity

13601 Through 13606 — Transfers From — Descriptions

1. 1. Balance (debit/credit) of accounts beginning with 1360—represents the amount for property, equity, non-funded expense, and capital commitment control that have been transferred from another location as shown received by a transfer advice. The location which receives the transfer advice will debit or credit the “transfer from” account.
2. 2. Subaccounts .013, .014, and .015 are assigned to separately identify entries for property, equity, non-funded expense, and capital commitment control.
3. 3. Individual accounts are assigned to the ISCs as follows:

13601 Transfers From — Minneapolis Accounting Service Center

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13604 Transfers From — Minneapolis ISC

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13605 Transfers From — San Mateo ISC

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13606 Transfers From — St. Louis ISC

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13611 Through 13616 — Transfers To — Descriptions

1. 1. Balance (debit/credit) of accounts beginning with 1361— represents the amount for property, equity, non-funded expense, and capital commitment control that have been transferred to another location by preparation of a transfer advice. The location which prepares the transfer advice will debit or credit the “transfer to” account.
2. 2. Non-funded expense for real and personal property depreciation and MDC issues will be identified by post office finance number and transferred from the centralized processing ISC back to other ISCs for inclusion in the Postal Service Financial Reports.
3. 3. Subaccounts .013, .014, and .015 are assigned to separately identify entries for property, equity, non-funded expenses, and capital commitment control.
4. 4. Individual accounts are assigned to the ISCs as follows:

13611 Transfers To — Minneapolis Accounting Service Center

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13614 Transfers To — Minneapolis ISC

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13615 Transfers To — San Mateo ISC

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13616 Transfers To — St. Louis ISC

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

1 Assets

13 Accounts Receivable

138 Mortgage Receivable

13810 Mortgages

13920 Foreign Countries

13940 Other

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14310 Work in Process (WIP) — Mail Equipment Shops (MES) Manufacturing Materials

- .001 Balance, Beginning of Year
- .044 Inventory Adjustments
- .045 Revaluation
- .063 Transfers from Other Postal Service Locations

14311 Raw Materials (Includes Manufactured Goods Bought From Vendors) — Mail Equipment Shops (MES)

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .063 Transfers from Other Postal Service Location
- .064 Transfers To Other Postal Service Locations

14321 Material Distribution Centers — Mail Transportation Equipment Centers

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .060 Capitalization of Research and Engineering Projects
- .063 Transfers From Other Postal Seervice Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

14331 Mailbag Repair Units

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased

- .044 Inventory Adjustments
- .060 Capitalization of Research and Engineering Projects
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .069 Written Off as Expense
- 14341 Postage Stamp Inventory**
 - .001 Balance, Beginning of Year
 - .040 Sales/Issues
 - .042 Receipts/Additions Purchased
 - .063 Transfers From Other Postal Service Locations
 - .064 Transfers To Other Postal Service Locations
- 14351 Parts and Supplies — Vehicle Maintenance Facilities**
 - .001 Balance, Beginning of Year
 - .040 Sales/Issues
 - .041 In Transit (Intra Post Office Only)
 - .042 Receipts/Additions Purchased
 - .044 Inventory Adjustments
 - .047 Obsolete Inventory Written Off
 - .063 Transfers From Other Postal Service Locations
 - .064 Transfers To Other Postal Service Locations
 - .065 Transfers To Government Agencies
 - .066 Transfers From Government Agencies
 - .069 Written Off as Expense
- 14353 Supply Center Stock — Motor Vehicle Parts**
 - .001 Balance, Beginning of Year
 - .040 Sales/Issues
 - .042 Receipts/Additions Purchased
 - .044 Inventory Adjustments
 - .045 Revaluation
 - .047 Obsolete Inventory Written Off
 - .049 Repaired and Returned to Stock
 - .060 Capitalization of Research and Engineering
 - .063 Transfers From Other Postal Service Locations
 - .064 Transfers To Other Postal Service Locations
 - .065 Transfers To Government Agencies
 - .066 Transfers From Government Agencies

.069	Written Off as Expense
14361	Supply Center Stock — Capital Equipment
.001	Balance, Beginning of Year
.040	Sales/Issues
.042	Receipts/Additions Purchased
.044	Inventory Adjustments
.045	Revaluation
.047	Obsolete Inventory Written Off
.049	Repaired and Returned to Stock
.060	Capitalization of Research and Engineering
.063	Transfers From Other Postal Service Locations
.064	Transfers To Other Postal Service Locations
.065	Transfers To Government Agencies
.066	Transfers From Government Agencies
.069	Written Off as Expense
14363	Equipment Accepted Destination Undetermined
.001	Balance, Beginning of Year
.042	Receipts/Additions Purchased
.044	Inventory Adjustments
.047	Obsolete Inventory Written Off
.049	Repaired and Returned to Stock
.061	Additions, Transferred From Construction in Progress and To Plant in Service
.062	Additions, Purchased/Depreciation Accrual
.063	Transfers From Other Postal Service Locations
.064	Transfers To Other Postal Service Locations
.065	Transfers To Government Agencies
.066	Transfers From Government Agencies
.067	Retirements/Sales/Trade-In
.069	Written Off as Expense
14365	Reserve for Obsolete Inventory
.001	Balance, Beginning of Year
.047	Obsolete Inventory Written Off
14371	Repair Parts
.001	Balance, Beginning of Year
.040	Sales/Issues

- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .060 Capitalization of Research and Engineering Projects
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

14381 Repair Parts

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .060 Capitalization of Research and Engineering Projects
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

14391 Material Distribution Centers

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .060 Capitalization of Research and Engineering Projects
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations

- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

15 Advances and Prepayments

151 Advances

15100	Unidentified Reconciliation Differences
15115	U.S. Government Agencies
15130	Employee Travel Advances
15140	Inspection Service — Confidential Information
15150	U.S. International Air Carriers
15152	Adjustments International Air Carriers
15160	Provisional Payments — Foreign Administrations
15170	Annual Leave Advances
15189	Inspection Service
15190	Other Advances

1 Assets

15 Advances and Prepayments

152 Prepayments and Deferred Charges

15216 Unamortized Commissions on Bonds Issued

- .001 Balance, Beginning of Year
- .062 Additions, Purchased/Depreciation Accrual
- .069 Written Off as Expense

15231 Real Estate and Buildings

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments - FY 1971 and Subsequent
- .005 Prior Year Adjustments - FY 1970 and Prior
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .069 Written Off as Expense

15241 Deferred Retirement Costs

15242 Deferred Retirement Costs — Federal Employees Retirement System (FERS)

15244 Deferred Retirement Costs — COLA — Retirees

15245 Deferred Bonus Costs

1 Assets

15 Advances and Prepayments

153 Other Assets

15301 Leasehold Improvements

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

15305 Capital Leases

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

15 Advances and Prepayments

154 Memo Assets

15401 Memo Assets "M" Fund Accounts — FY 70 and Prior Appropriation Balances

15402 Memo Assets "M" Fund Accounts — FY 70 and Prior Appropriation Balances Contra

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16111 Land — Postal Service Construction

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

16112 Land — Lease Construction

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .069 Written Off as Expense

16113 Land — Building Purchase

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies.
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

16115 Land — Purchase Building Improvements

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service

- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense
- 16116 Land Cost — Delivery/Retail or Administrative Building Expansion**
 - .001 Balance, Beginning of Year
 - .044 Inventory Adjustment
 - .061 Additions, Transferred From Construction in Progress and To Plant in Service
 - .062 Additions, Purchased/Depreciation Accrual
 - .063 Transfers From Other Postal Service Locations
 - .064 Transfers To Other Postal Service Locations
 - .065 Transfers To Government Agencies
 - .066 Transfers From Government Agencies
 - .067 Retirements/Sales/Trade-In
 - .069 Written Off as Expense
- 16121 Buildings — Postal-Owned Construction**
 - .001 Balance, Beginning of Year
 - .044 Inventory Adjustment
 - .061 Additions, Transferred From Construction in Progress and To Plant in Service
 - .062 Additions, Purchased/Depreciation Accrual
 - .063 Transfers From Other Postal Service Locations
 - .064 Transfers To Other Postal Service Locations
 - .065 Transfers To Government Agencies
 - .066 Transfers From Government Agencies
 - .067 Retirements/Sales/Trade-In
 - .069 Written Off as Expense
- 16122 Buildings — Design Cost Lease Construction**
 - .001 Balance, Beginning of Year
 - .061 Additions, Transferred From Construction in Progress and To Plant in Service
 - .062 Additions, Purchased/Depreciation Accrual
 - .063 Transfers From Other Postal Service Locations

- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

16123 Buildings — Building Purchase

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

16125 Buildings — Improvements

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

16127 Buildings — Delivery/Retail or Administrative Building Expansion

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies

- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

162 Mail Processing Equipment

16231 Mechanized Material Handling Systems

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

16232 Nonfixed Mechanized Equipment

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

16233 Other Mail Handling Equipment

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

16234 Nonfixed Equipment Progress Payments

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .069 Written Off as Expense

16235 Automation Equipment

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

163 Motor Vehicles

16331 Carrier Motorization Vehicles

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

16332 Bulk Transfer Vehicles

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

16333 Law Enforcement Vehicles

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

.068 Lost or Damaged in Transit

.069 Written Off as Expense

16334 Other Vehicles

.001 Balance, Beginning of Year

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.068 Lost or Damaged in Transit

.069 Written Off as Expense

16335 Vehicle Auxiliary Equipment

.001 Balance, Beginning of Year

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.068 Lost or Damaged in Transit

.069 Written Off as Expense

16339 Freight Cost

.001 Balance, Beginning of Year

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

1 Assets

16 Plant and Equipment Under Construction

164 Retail Equipment

16431 Lobby Equipment

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

16432 Window Service Equipment

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

16433 Self-Service Equipment

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit

.069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

165 Postal Support Equipment

16531 Administrative and General Support

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

16532 Maintenance Equipment

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

16533 Automatic Data Processing

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

.068 Lost or Damaged in Transit

.069 Written Off as Expense

16539 Freight Cost Other Than Vehicles

.001 Balance, Beginning of Year

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

166 Postal Service Construction

16611 Mail Processing Facility

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

16612 Lease Construction — Mail Processing Facility

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

16613 Building Purchase — Mail Processing Facility

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

16616 Mail Processing Building Expansion

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

16621 USPS-Owned Building

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

16622 Lease Design Costs Construction — Mail Processing Facility

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

16623 Building Purchase — Mail Processing Facility

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

16629 Building Construction — Mail Processing Building Expansion

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

168 Project Authorization (Memo)

16801 Through 16803 — Construction in Progress — Descriptions

1. 1. Debit entries include project authorizations approved by the Capital Investment Committee. (Credit contra account 16802.)
2. 2. Credit entries to account 16803 are made when an authorized project is committed and account 16802 is debited.
3. 3. Individual accounts are as follows:

16801 Approved

- .001 Balances, Beginning of Year
- .044 Inventory Adjustments
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

16802 Uncommitted

- .001 Balances, Beginning of Year
- .044 Inventory Adjustments
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

16803	Committed
.001	Balances, Beginning of Year
.044	Inventory Adjustments
.060	Capitalization of Research and Engineering Projects
.061	Additions, Transferred From Construction in Progress and To Plant in Service
.062	Additions, Purchased/Depreciation Accrual
.063	Transfers From Other Postal Service Locations
.064	Transfers To Other Postal Service Locations
.065	Transfers To Government Agencies
.066	Transfers From Government Agencies
.067	Retirements/Sales/Trade-In
.068	Lost or Damaged in Transit
.069	Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

17111 Through 17501 — Completed — Descriptions

1. Balance (debit) in accounts 171__ Through 175__ represents the cost of completed plant property and equipment in service. Note that accrued depreciations are shown in accounts 179__ and that construction and installation in progress is shown in accounts 16__.
2. Debit entries include (a) the cost of equipment purchased and received (credit contra account 86__), (b) the cost of completed equipment transferred from another postal installation or Headquarters, (c) the value assigned to equipment transferred from other Government agencies, without cost (credit contra account 3231022), (d) the cost of equipment transferred from warehouses to using installations (credit contra account 1436064), (e) the cost of plant and equipment projects completed, and (f) the cost of Research and Engineering Projects Capitalized Through subaccount 060 (credit contra account 54240).
3. Credit entries include (a) the cost of equipment sold, abandoned or adjusted for inventory shortages (debit to accumulated depreciation contra account 179__), (b) the cost of equipment transferred to other installations, and (c) the cost of equipment transferred to another Government Agency without cost.

Note: Accounts will be maintained at the Minneapolis Accounting Service Center for Headquarters and at each Information Service Center for postal installations in the areas served.

171 Facilities

17111 Land

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

17121 Postal Service-Owned Buildings

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment

- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

1 Assets

17 Property, Plant, and Equipment in Service

172 Mail Processing Equipment

17201 Mail Processing Equipment — Identified

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

17202 Mail Processing Equipment — Unidentified Fixed

- .001 Balance, Beginning of Year
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service

17203 Reserve for Mail Processing Equipment Disposals or Write-Downs

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

173 Motor Vehicle

17301 Motor Vehicles

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

174 Retail Equipment

17401 Retail Equipment

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

175 Postal Support Equipment

17501 Postal Support Equipment

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

178 Noncontractual Purchases

17801 Personal Property Costing Under \$2,000 Per Unit

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

17802 Capital Purchases by GSA Credit Card

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

179 Accumulated Depreciation

17910 Through 17980 — Costs of Depreciation — Descriptions

1. 1. Balance (credit) in accounts beginning with 179__ represents the accumulated depreciation that is to be deducted from comparable accounts in the 171__ Through 175__ and 178__ group to arrive at the net book value of plant in service.
2. 2. Credit entries include the amount of depreciation that has been charged to expense and the accumulated depreciation charged to equity when assets are transferred from other U.S. government agencies and others.
3. 3. Debit entries include the cost of equipment sold, abandoned, or adjusted for inventory shortages (credit contra accounts in the 171__ Through 175__ group) and the accumulated depreciation to date for assets that are transferred to other U.S. government agencies.

17910 Facilities

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

17920 Mail Processing Equipment

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

17930 Motor Vehicles

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations

- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- 17940 Retail Equipment**
- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- 17950 Postal Support Equipment**
- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- 17980 Personal Property Costing Under \$2,000 Per Unit and Mail Transport Containers**
- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

11 Cash

111 Cash in Bank

11110 Confirmed Deposits

This account is used to record confirmed deposits as shown by certificates of deposit received from Treasury or Federal Reserve Banks, canceled and undeliverable checks deposited, and receipts for official (penalty) mail.

1. Balance (debit) represents year-to-date confirmed deposits.
2. Debit entries include confirmed deposits, canceled and undeliverable checks deposited, and receipts for official mail.
3. Credit entries include adjusting entries.

1 Assets

11 Cash

111 Cash in Bank

11111 Miscellaneous Postal Disbursements

This account is used to record payroll and miscellaneous disbursements except savings bonds.

1. Balance (credit) represents year-to-date disbursement.
2. Credit entries include payroll and miscellaneous disbursements.
3. Debit entries include adjusting entries.

1 Assets

11 Cash

111 Cash in Bank

11112 Savings Bond Disbursements

This account is used to record payments to the U.S. Treasurer for savings bonds sold.

1. Balance (credit) represents payments to the Treasurer of the United States for U.S. Savings Bonds sold. (Debit contra account 23160)
2. Credit entries include payments to the U.S. Treasurer for Savings Bonds.
3. Debit entries include adjustments.

1 Assets

11 Cash

111 Cash in Bank

11113 Money Order Disbursements

This account is used to record disbursements for Money Orders paid by Federal Reserve Banks. It is restricted to use by the Money Order Division, St. Louis ISC.

1. Balance (credit) represents reimbursement to FRB for Money Orders paid.
2. Credit entries include reimbursements to Federal Reserve Banks for Money orders paid.
3. Debit entries include adjustments.

1 Assets

11 Cash

111 Cash in Bank

11114 Investment Cash

This account is used to record security investment activities executed by the Federal Reserve Bank of New York and the U.S. Treasury.

1. Balance (debit/credit) represents the net of debit and credit vouchers relative to the purchase and sale of investments.
2. Debit entries include proceeds from sales.
3. Credit entries include purchase price and other charges.

1 Assets

11 Cash

111 Cash in Bank

11115 Draw Downs From Treasury

This account is used to record cash requisitioned from the General Fund of the Treasury for appropriations authorized by Congress. It is also used to record amounts drawn down or returned to the Treasury for adjustments to fiscal year 1970 and prior. (Restricted use by Minneapolis Accounting Service Center at the direction of National Accounting, Headquarters.)

1. Balance (debit) represents appropriations deposited to Postal Service account.
2. Debit entries include funds drawn from the General Fund of U.S. Treasury and deposited into Postal Service account.
3. Credit entries include funds returned to Treasury and other adjustments.

1 Assets

11 Cash

111 Cash in Bank

11116 Commercial Bank Checking Account

1. Balance (credit) represents year-to-date commercial bank checks outstanding from the ISCs.
2. Credit entries include commercial bank checks issued at the ISCs.
3. Debit entries include funding of commercial checks, which were issued previously, and adjustments.

Note: Account 11116 is for the use of the ISCs only.

.060 Commercial Check Issues and Payments

Note: Subaccount .060 will be used with account 11116 for both issues and payments on the checking account with Mellon Bank.

.070 Issuance of Commercial Checks

.071 Funding and Fedwire Transfers

Note: Subaccounts .070, Issuance of Commercial Checks; .071, Funding and Fedwire Transfers are to be used with account 11116 and 11117.

.072 Issuance of Commercial Checks

.073 Payment

Note: Subaccounts .072 and .073 are for Citibank transactions only. The above accounts are restricted to use by the Information Systems Service Centers (ISSCs).

.074 Issuance of Commercial Checks

.075 Payment

Note: Subaccounts .074 and .075 are for First Chicago transactions only. The above accounts are restricted to use by the ISSCs.

1 Assets

11 Cash

111 Cash in Bank

11117 U.S. Treasury Postal Fund

This account is used to record the following: (A) On-Line Payment and Collection (OPAC) transaction with government agencies, (B) manual intragovernmental payments and collections, and (C) Fedwire transfers.

1. Balance represents the net of receipts and payments with other governmental agencies.
2. Debit entries include collections from other governmental agencies.
3. Credit entries include payments to other governmental agencies and Fedwire transfers.

Note: This account is for the use of the ISCs only.

.073 Payment

.074 Issuance of Commercial Checks

.075 Payment

Note: Subaccounts .074 are for First Chicago transactions only. The above accounts are restricted to use by the ISCs.

1 Assets

11 Cash

111 Cash in Bank

11118 Postmaster 9500 Checks Issued Per SF 1179

This account is used to record Symbol 9500 checks which have been issued and reported to the Department of the Treasury on SF 1179.

1. Balance (credit) represents Symbol 9500 checks issued and reported on SF 1179.
2. Credit entries include Symbol 9500 checks issued.
3. Debit entries include canceled 9500 checks which were issued previously and adjustments.

1 Assets

11 Cash

111 Cash in Bank

11119 Postmaster 9500 Checks Issued Per Statement of Account

This account is used to record Symbol 9500 checks issued by Postmasters and reported to the Department of the Treasury prior to reporting on Statements of Account.

1. Balance (debit) represents checks issued and reported to Department of the Treasury on SF 1179 (per Forms 1483, Accounting Copy — 9500 cards, submitted by post offices) in advance of report of checks issued on Statements of Account.
2. Debit entries include: (a) 9500 checks issued by Postmaster (credit contra account 11118) and (b) other miscellaneous ledger account adjustments.
3. Credit entries include (a) checks issued per Statements of Account submitted by post offices, (b) Symbol 9500 checks issued by headquarters and headquarters support facilities, (c) material distribution center payments, and (d) miscellaneous payments.

.197 Checks Drawn on U.S. Treasury

1 Assets

11 Cash

111 Cash in Bank

11120 Other Disbursements

This account is used by the Minneapolis Accounting Service Center for year-end closing of cash accounts 11110 Through 11119.

1 Assets

11 Cash

112 Cash on Hand

11210 Imprest (Petty Cash) Funds

This account is used to record cash held by imprest fund cashiers.

1. Balance (debit) represents the full amount of the fund consisting of cash and receipts for payments made.
2. Debit entries include the original amount of the fund and additional amounts to increase the authorized fund.
3. Credit entries include cash remitted by the cashier to reduce or abolish the fund.

Note: Replenishments to the fund for payments made are not debited to this account.

1 Assets

11 Cash

112 Cash on Hand

11211 Imprest (Petty Cash) Funds — Funds on Hand or in Banks of First Deposit

This account is used to record cash and cash items on hand in post offices and in banks of first deposit as shown on Postmaster's Statements of Account.

1. Balance (debit) represents cash and cash items on hand and in banks.
2. Debit entries include cash received by postmaster.
3. Credit entries include cash transferred from banks of first deposit to Federal Reserve Banks via concentration bank. (Debit contra account 1131.)

.353 Cash Retained Previous Report

.751 Cash Remitted (Advance)

.752 Cash Remitted (Final)

.753 Cash Retained Today

1 Assets

11 Cash

113 Cash in Transit

11300 To Federal Depositories From Disbursing Officers

This account is used to record cash received by the disbursing officer.

1. Balance (debit) represents cash received by the disbursing officer, but not forwarded to the Federal Reserve Bank.
2. Debit entries include cash received by disbursing officers.
3. Credit entries include cash forwarded by disbursing officers to the Federal Reserve Bank.

1 Assets

11 Cash

113 Cash in Transit

11311 To Federal Reserve Banks From Post Offices — Reported Deposits Per Statement of Account

This account is used to record the total amount of funds transferred to a concentration bank based on a call-to National Data Corporation (NDC) by the banking post offices.

1. Balance (debit) represents the amount of cash in transit from post offices to Federal Reserve Banks via Concentration Bank.
2. Debit entries include amounts transferred from banks of first deposit as shown on Statements of Account. (Credit contra account 1121.)
3. Credit entries include deposits received by Federal Reserve Banks from concentration banks as shown by certificates of deposit.

.428 Stamps on Consignment — Non-local Payments

1 Assets

11 Cash

113 Cash in Transit

11312 Uncollectible Items Returned by Federal Reserve Banks

This account is used to record uncollectible items shown on Charge Tickets received from Federal Reserve Banks.

1. Balance (credit) represents uncollectible items shown on charge tickets received from Federal Reserve Banks.
2. Credit entries include uncollectible items. (Debit contra account 11110.)
3. Debit entries include uncollectible items redeposited or written off as expense.

1 Assets

11 Cash

113 Cash in Transit

11313 Reported Credit Card Deposits Per Statement of Account

This account is used to record credit card funds transferred to the Federal Reserve Bank based on the Statement of Account report of amounts electronically submitted to a central banking institution for collection.

1. Balance (debit) is the amount of credit card funds in transit from installations to the Federal Reserve Bank via a central banking institution.
2. Debit entries are amounts reported in AIC 422, credit card charge transfers on the Statement of Account.
3. Credit entries are deposits from the central banking institution reported as received by the Federal Reserve Bank.

.422 Credit Card Transfers

1 Assets

11 Cash

113 Cash in Transit

11315 To Federal Reserve Banks and From Postal Installations — Reported Debit Card Deposits Per Statement of Account

This account is used to record debit card funds transferred to the Federal Reserve Bank based on the Statement of Account report of amounts electronically transferred to a central banking institution.

1. Balance (debit) is the amount of debit card funds transferred from postal installations to the Federal Reserve Bank via a central banking institution.
2. Debit entries are amounts reported in AIC 423, Debit Card Transactions, on the Statement of Account.
3. Credit entries are deposits from the central banking institution reported as received by the Federal Reserve Bank.

.423 Debit Card Transfers

.772 Debit Cards Remitted

1 Assets

11 Cash

113 Cash in Transit

11322 Post Offices and Information Service Centers — In-Transit To

This account is used to record Treasury checks issued by districts for associate post offices and canceled checks that were written in a prior period.

1. Balance (debit or credit) represents Treasury checks issued by districts for associate post offices and canceled checks that were written in a prior period.
2. Debit entries include cash in transit from another office and canceled checks.
3. Credit entries include issued Treasury checks and cash in transit to another office.

Note: This account is assigned an account identifier code for Statements of Account reporting purpose.

1 Assets

11 Cash

113 Cash in Transit

11323 Post Offices and Information Service Centers — Receipt Of

This account is used to record cash in transit to and from post offices and information service centers that has not been reported as received.

1. Balance (debit or credit) represents cash in transit to and from post offices and information service centers that has not been reported as received.
2. Debit entries (to 11322) include cash (including canceled symbol 9500 checks) transferred by post offices or information service centers.
3. Credit entries (to 11323) include cash in transit received by post offices or information service centers.

1 Assets

11 Cash

113 Cash in Transit

11331 Post Offices and Information Service Centers — From Associate Offices

This account is used to record funds transferred from associate offices to the sectional center finance office.

1. Balance (credit) represents funds in the process of being transferred to the sectional center finance office.
2. Credit entries include funds transferred.
3. Debit entries include adjustments.

- .191 Funds Received From Associate Offices
- .192 Funds Received From Associate Offices
- .193 Funds Received From Associate Offices
- .194 Funds Received From Associate Offices
- .195 Funds Received From Associate Offices
- .196 Funds Received From Associate Offices

1 Assets

11 Cash

113 Cash in Transit

11332 Post Offices and Information Service Centers — To Sectional Center Offices

1. Balance (debit or credit) represents funds that are in process of transfer from the accounts of an associate office to the accounts of a sectional center finance office.
2. Debit entries include funds transferred by an associate office to the sectional center finance office.
3. Credit entries include funds received from associate offices by the sectional center finance office.

Note: These are memorandum accounts and are self-balancing. Replenishments to the fund for payments made are not debited to these accounts.

1 Assets

11 Cash

113 Cash in Transit

11341 Post Offices and Information Service Centers — Foreign Exchange

This account is used to record in transit purchases of foreign exchange by the Minneapolis Accounting Service Center for the Money Order Division, St. Louis.

1. Balance (debit or credit) represents funds transit purchases of foreign exchange by the Minneapolis Accounting Service Center for the Money Order Division, St. Louis ISC.
2. Debit entries include purchases of foreign exchange by the Minneapolis Accounting Service Center.
3. Credit entries include orders issued to field offices to purchase foreign exchange. At that time the payable to other countries is debited.

Note: This account is self-balancing each accounting period.

1 Assets

12 Securities

120 U.S. Treasury

12010 Special Issues

This account is used to record securities specially issued by the U.S. Treasury for purchase by the Postal Service.

1. Balance (debit) represents the amortized book value of securities purchased.
2. Debit entries include the cost of special issues purchased.
3. Credit entries include the realized amount at the time of sale or redemption.

1 Assets

12 Securities

120 U.S. Treasury

12020 Short-Term

This account is used to record cash equivalent securities issued by the U.S. Treasury for purchases by the Postal Service that have a maturity of three months or less.

1. Balance (debit) represents the amortized book used.
2. Debit entries include the cost of special issues purchased.
3. Credit entries include the realized amount at the time of sale or redemption.

1 Assets

12 Securities

120 U.S. Treasury

12030 Marketable Securities

This account is used to record U.S. Government securities acquired by the Postal Service.

1. Balance (debit) represents the amortized book value of U.S. government and agency securities acquired by Postal Service.
2. Debit entries include cost of securities acquired by Postal Service supported by Form 136, Purchase of Securities.
3. Credit entries include cost of securities acquired by Postal Service supported by Form 135, Sale of Securities.

1 Assets

12 Securities

120 U.S. Treasury

12050 Marketable Stock — Private Concerns

This account is used to record securities of private concerns purchased by the Postal Service.

1. Balance (debit) represents the amortized book value of securities purchased.
2. Debit entries include the cost of securities purchased.
3. Credit entries include the realized amount at the time of sale.

1 Assets

13 Accounts Receivable

131 U.S. Government

13101 Accrued Interest Receivable — U.S. Government Securities

This account is used to record accrued interest on U.S. government securities.

1. Balance (debit) represents accrued interest on U.S. government securities as of the end of the accounting period.
2. Debit entries include accrued interest for the accounting period. (Credit contra account 4800.)
3. Credit entries include interest received.

1 Assets

13 Accounts Receivable

131 U.S. Government

13110 Official Mail

This account is used to record amounts receivable from government agencies for services rendered in connection with the handling of official mail.

1. Balance (debit) represents estimated amounts receivable from government agencies for official mail usage.
2. Debit entries include (a) estimated amounts of official mail usage as reported by government agencies (credit contra account 41421) and (b) refunds to agencies for overpayment. (Credit contra account 23436.) Minneapolis Accounting Service Center entry only.
3. Credit entries include (a) cash received on account for official mail used by government agencies and (b) adjustments of amounts billed. (Debit contra account 4142.) Headquarters entry only.

Note: Adjustments are made periodically to bring estimated and actual amounts in balance. Subsidiary records are maintained by Headquarters Official and International Mail Accounting Division and Minneapolis Accounting Service Center.

1 Assets

13 Accounts Receivable

131 U.S. Government

13111 Through 13117 — Department of Defense — Descriptions

This group of accounts is used to record amounts receivable from the Department of Defense for reimbursement of payments for the transportation of U.S. military mail beyond the domestic airmail rate zone.

Note: Other kinds of receivables from government agencies are shown in accounts 13101, 13110, and 13190.

1 Assets

13 Accounts Receivable

131 U.S. Government

See 13111 Through 13117 — Department of Defense — Descriptions

13111 Priority Mail

This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to U.S. carriers for transportation of U.S. military priority airmail beyond domestic airmail rate zone.

1. Balance (debit) represents amounts receivable from the Department of Defense.
2. Debit entries include amounts billed to the Postal Service by the U.S. carriers. (Credit contra account 5390.)
3. Credit entries include payments received.

1 Assets

13 Accounts Receivable

131 U.S. Government

See 13111 Through 13117 — Department of Defense — Descriptions

13112 Nonpriority Mail

This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to U.S. carriers for transportation of U.S. military nonpriority mail, beyond the domestic airmail rate zone.

1. Balance (debit) represents amounts receivable from the Department of Defense.
2. Debit entries include amounts billed to the Postal Service by the U.S. carriers. (Credit contra account 5390.)
3. Credit entries include payments received.

1 Assets

13 Accounts Receivable

131 U.S. Government

See 13111 Through 13117 — Department of Defense — Descriptions

13113 Other Countries — Military Mail

This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to other countries for transportation of military airmail beyond the domestic airmail rate zone by foreign carriers who collect Through their government.

1. Balance (debit) represents amounts receivable from the Department of Defense.
2. Debit entries include amounts billed to the Postal Service by other countries on behalf of foreign carriers. (Credit contra account 5390.)
3. Credit entries include payment received.

1 Assets

13 Accounts Receivable

131 U.S. Government

See 13111 Through 13117 — Department of Defense — Descriptions

13114 Foreign Air Carriers — Military Mail

This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to foreign air carriers for transportation of military airmail beyond the domestic airmail rate zone.

1. Balance (debit) represents amounts receivable from the Department of Defense.
2. Debit entries include amounts billed to the Postal Service by foreign air carriers.
3. Credit entries include payments received.

1 Assets

13 Accounts Receivable

131 U.S. Government

See 13111 Through 13117 — Department of Defense — Descriptions

13115 Foreign Surface Carriers

This account is used to record amounts receivable from the Department of Defense for reimbursement of payment to other countries for overland transportation of U.S. military mail by foreign surface carriers.

1. Balance (debit) represents amounts receivable from the Department of Defense.
2. Debit entries include amounts billed to the Postal Service by other countries on behalf of foreign surface carriers. (Credit contra account 5390.)
3. Credit entries include payment received.

1 Assets

13 Accounts Receivable

131 U.S. Government

See 13111 Through 13117 — Department of Defense — Descriptions

13116 Foreign Air Carriers — Nonpriority — Military

This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to foreign air carriers for transportation of U.S. military nonpriority mail, beyond the domestic airmail rate zone.

1. Balance (debit) represents amounts receivable from the Department of Defense.
2. Debit entries include amounts billed to the Postal Service by the foreign air carriers. (Credit contra account 5390.)
3. Credit entries include payment received.

1 Assets

13 Accounts Receivable

131 U.S. Government

See 13111 Through 13117 — Department of Defense — Descriptions

13117 U.S. Air Carriers — Combat Area — Surface Parcels

This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to U.S. air carriers for transportation of surface parcels up to five pounds between the United States and combat areas overseas.

1. Balance (debit) represents amounts receivable from the Department of Defense.
2. Debit entries include amounts billed to the Postal Service by the U.S. air carriers. (Credit contra account 5390.)
3. Credit entries include payments received.

1 Assets

13 Accounts Receivable

131 U.S. Government

13190 Miscellaneous

This account is used to record amounts receivable from government agencies which cannot be classified under accounts 13110 Through 13117.

1. Balance (debit) represents amounts receivable from government agencies for receipts of postal funds.
2. Debit entries include amounts billed by the Postal Service for goods and services.
3. Credit entries include payments received.

Note: Subsidiary records will be maintained by name of debtor.

1 Assets

13 Accounts Receivable

131 U.S. Government

13195 Appropriation — Free and Reduced Rate Mail

This account is used to record the current year appropriation received from the Department of the Treasury to cover full and reduced rate mail.

1. Balance (debit) represents the amount receivable from the Department of the Treasury for the current year appropriation to cover the free and reduced rate revenue. Payment of the appropriation is made on a quarterly basis.
2. Debit entries include the appropriation amount recorded by the Postal Service as due from the Treasury to cover the free and reduced rate revenue. (Contra account 25412.)
3. Credit entries include receipt of the appropriation from the Department of the Treasury. (Contra account 11115.)

Note: Entries to this account are to be made by the Minneapolis Accounting Service Center at the direction of National Accounting, Headquarters.

1 Assets

13 Accounts Receivable

131 U.S. Government

13199 Treasury Check Inquiry/Recertification

1. Balance (debit) represents the amounts receivable from the Department of the Treasury for the lost/stolen/destroyed check inquiry/recertification process.
2. Debits are the amount of the Treasury check recorded on the SF 1081, from which the receivable is created. (Contra account 23198.02.)
3. Credits include the cancellation of the receivable or reclassification to miscellaneous accounts receivable. (Contra account 13490.)

1 Assets

13 Accounts Receivable

132 Foreign Countries

13200 Clearing Account — Unidentified Foreign Receivables

This account is used to record unidentified foreign receivables, such as checks received from a foreign country, with no identification of what is being paid.

1. Balance (credit) represents unidentified foreign receivables.
2. Credit entries include amounts received from foreign countries with no identification of what is being paid.
3. Debit entries include foreign receivables, formerly unidentified, that have been identified and credited to proper account.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13201 U.S. Airlines Receivable

This account is used as a memorandum of billings to other countries for service performed by U.S. airlines, where the Postal Service acts as an intermediary.

1. Balance (debit) represents billings to other countries by U.S. air carriers.
2. Debit entries include amounts billed to other countries by U.S. air carriers. (Credit contra account 13202.)
3. Credit entries include (a) adjustments or cancellation of amounts billed (debit contra account 13202); and (b) amounts paid to U.S. air carriers after collections from foreign countries. (Credit contra accounts 13202 and 11111, and also debit 23494.)

Note: The combined balance in accounts 13201 and 13202 will not be reflected in balance sheet computations.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13202 Provision for U.S. Airlines Receivables

This account is used as a memorandum of billings to other countries for service performed by U.S. airlines, where the Postal Service acts as an intermediary.

1. Balance (credit) represents billings to other countries by U.S. air carriers.
2. Debit entries include (a) adjustments or cancellation of amounts billed and (b) amounts paid to U.S. air carriers after collections from foreign countries. (Credit contra account 1320.)
3. Credit entries include amounts billed to other countries by U.S. air carriers. (Debit contra account 1320.)

Note: The combined balance with account 13201 will not be reflected in balance sheet computations.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13210 International Money Order

This account is used to record receivables from other countries arising from international Money Order transactions.

1. Balance (debit) represents payments due the Postal Service on international Money Order transactions.
2. Debit entries include (a) international Money Orders certified for payment in the United States by Money Order exchange offices in other countries; (b) domestic international Money Orders issued in certain other countries and paid in the United States; (c) international Money Order transactions in which the United States acts as an intermediary between two countries; and (d) international Money Orders issued in the United States for which the Postal Service has requested repayment (repaid Money Orders) or which have not been redeemed in a one year period (invalid Money Orders).
3. Credit entries include payment to other countries for foreign Money Orders. (Settlement with other countries is generally made on a net basis, taking into consideration both receivables and payables.)

Note: Subsidiary records are maintained for each country.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13220 International Reply Coupons — Postmaster Statement of Accounts

This account is used to record amounts receivable from other countries for international reply coupons issued in other countries and redeemed by postmasters in the United States.

1. Balance (debit) represents amounts receivable from other countries for reply coupons redeemed.
2. Debit entries include international reply coupons redeemed, as shown on the Postmaster's Statements of Account.
3. Credit entries include international reply coupons issued in the United States and erroneously redeemed. (Debit contra account 44030.)

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13221 International Reply Coupons — Minneapolis Accounting Service Center

This account is used to record amounts receivable from other countries for gain on redemption of foreign issued reply coupons.

1. Balance (debit) represents the amount receivable from other countries for gain on redemption of international reply coupons.
2. Debit entries include the difference between the domestic postage rate and the exchange postage rate.
3. Credit entries include U.S. issued coupons erroneously redeemed and sent to International Accounts Center; and settlement with other countries which are generally made on a net basis taking into consideration both receivables and payables.

Note: Entries to this account are restricted to the International Account Center, Minneapolis Accounting Service Center.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13225 Inbound Direct Entry Mail — Air LC & AO

This account is used to record amounts due from foreign countries for the delivery of letters, cards, and other articles by air prepared to meet U.S. domestic mail standards.

1. Balance (debit) represents amounts receivable from foreign countries as stated above.
2. Debit entries include receivables due from foreign countries for letters, cards, and other articles.
3. Credit entries include amounts received from foreign countries and adjustments.

Note: Restricted to finance number 67–7890 only.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13226 Inbound International Business Reply Mail — Air AO

This account is used to record amounts due from foreign countries for the delivery of international business reply mail.

1. Balance (debit) represents amounts receivable from foreign countries as stated above.
2. Debit entries include receivables due from foreign countries for letters, cards, and other articles.
3. Credit entries include amounts received from foreign countries and adjustments.

Note: Restricted to finance number 67–7890 only.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13230 Indemnity Claims

This account is used to record amounts receivable from other countries for indemnity claims paid to claimants in the United States on behalf of foreign countries.

1. Balance (debit) represents amounts receivable from other countries for indemnity claims paid Postal Service.
2. Debit entries include amounts paid for damages or losses incurred on insured international mail.
3. Credit entries include payments received from foreign countries.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13240 Parcel Post

This account is used to record amounts receivable from other countries for terminal charges for parcels received from other countries and transit and forwarding charges for foreign parcels routed Through the United States.

1. Balance (debit) represents amounts receivable from other countries for charges incurred or services performed on foreign parcel post.
2. Debit entries include terminal charges for parcels received from other countries; and transit and forwarding charges for foreign parcels routed via the United States.
3. Credit entries include payment received from foreign countries.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13250 Airmail — Internal and Forwarding

This account is used to record amounts receivable from other countries for internal airmail charges for foreign airmail received in the United States; and forwarding charges for airmail of foreign origin which is dispatched by air from the United States.

1. Balance (debit) represents amounts receivable from other countries.
2. Debit entries include airmail charges for foreign airmail received in the United States and forwarding charges for airmail of foreign origin.
3. Credit entries include payment received from foreign countries.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13260 Transit Charges — Surface

This account is used to record amounts receivable from other countries for foreign surface mail charges, other than parcel post, routed Through the United States.

1. Balance (debit) represents amounts receivable from other countries.
2. Debit entries include transit charges for surface mail from other countries routed Through the United States.
3. Credit entries include payment received from foreign countries.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13261 International Terminal Dues Charges — Surface

This account is used to record amounts receivable from other countries for terminal dues on foreign surface mail other than parcel post, received in the United States.

1. Balance (debit) represents amounts receivable from other countries.
2. Debit entries include terminal dues for foreign surface mail received in the United States.
3. Credit entries include payment received from foreign countries.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13262 Other Countries — Airmail LC & AO Terminal Dues

This account is used to record amounts receivable from other countries for terminal dues on letters, cards and other articles received from another country by air.

1. Balance (debit) represents amounts receivable from other countries for charges incurred or services performed on U.S. mail received from another country.
2. Debit entries include terminal dues on letters, cards and other articles received from another country by air.
3. Credit entries include payment received from foreign countries.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13264 International Express Mail

This account is used to record the amount receivable from foreign countries for International Express Mail received in the United States.

1. Balance (debit) represents the amount receivable from foreign countries for International Express Mail received in the United States.
2. Debit entries include amounts receivable from foreign countries for International Express Mail. (Credit contra account 41531.)
3. Credit entries include adjustments.

1 Assets

13 Accounts Receivable

132 Foreign Countries

13266 INTELPOST

This account is used to record the amounts receivable from foreign countries for INTELPOST dispatched by foreign countries to the United States.

1. Balance (debit) represents the amounts receivable from foreign countries for INTELPOST dispatched by foreign countries to the United States.
2. Debit entries include amounts receivable from foreign countries.
3. Credit entries include adjustments.

1 Assets

13 Accounts Receivable

133 Debt Collection

13311 Consumer Administrative — Sent to Collection Agency

This account is used to record receivables sent to a debt collection agency.

1. Balance (debit) represents accounts receivable due from terminated employees and individuals who were not employed by the Postal Service.
2. Debit entries include overpaid salaries, leave, and fringe benefits. (Credit contra accounts 13460, 13465, 13480, or 13490.)
3. Credit entries include payments received or amounts written off. (Debit contra account 13940 or 23434.)

1 Assets

13 Accounts Receivable

133 Debt Collection

13312 Commercial Administrative — Sent to Collection Agency

This account is used to record receivables sent to a debt collection agency.

1. Balance (debit) represents accounts receivable due from commercial businesses.
2. Debit entries include accounts receivable due from commercial businesses. (Credit contra account 13480 or 13490.)
3. Credit entries include payments received or amounts written off. (Debit contra account 13940 or 23434.)

1 Assets

13 Accounts Receivable

133 Debt Collection

13313 Commercial/Consumer — Second Referral Collection Agency

This account is used to record receivables sent as second referrals to a debt collection agency.

1. Balance (debit) represents accounts receivable due from commercial/consumer businesses.
2. Debit entries include accounts receivable due from commercial/consumer businesses. (Credit contra account 13311 or 13312.)
3. Credit entries include payments received or amounts written off. (Debit contra account 13940 or 23434.)

Note: This account is for the use of the St. Louis ISC only.

1 Assets

13 Accounts Receivable

133 Debt Collection

13321 Commercial — To Collection Agency

This account is used to record receivables sent to a debt collection agency.

1. Balance (debit) represents accounts receivable due from commercial businesses.
2. Debit entries include accounts receivable due from commercial businesses. (Credit contra account 13480 or 13490.)
3. Credit entries include payments received or amounts written off. (Debit contra account 13940 or 23434.)

1 Assets

13 Accounts Receivable

133 Debt Collection

13322 Consumer — To Collection Agency

This account is used to record receivables sent to a debt collection agency.

1. Balance (debit) represents accounts receivable due from terminated employees and individuals who were not employed by the Postal Service.
2. Debit entries include overpaid salaries, leave, and fringe benefits. (Credit contra account 13460, 13465, 13480, or 13490.)
3. Credit entries include payments received or amounts written off. (Debit contra account 13940 or 23434.)

1 Assets

13 Accounts Receivable

133 Debt Collection

13323 Alternate — To Collection Agency

This account is used to record receivables sent as second referral to a debt collection agency.

1. Balance (debit) represents accounts receivable due from commercial businesses.
2. Debit entries include accounts receivable due from commercial businesses. (Credit contra account 13480 or 13490.)
3. Credit entries include payments received or amounts written off. (Debit contra account 13940 or 23434.)

1 Assets

13 Accounts Receivable

133 Debt Collection

13324 Internal Revenue Service — Federal Tax Refund Offset

This account is used to record receivables collected Through the Federal Tax Refund Offset program.

1. Balance (debit) represents accounts receivable due from Internal Revenue Service (IRS).
2. Debit entries include accounts receivable due from IRS. (Credit contra account 13490.)
3. Credit entries include payments received or amounts written off. (Debit contra account 13490.)

1 Assets

13 Accounts Receivable

133 Debt Collection

13325 Internal Revenue Service — Tax Refund — Offset Pending

This account is used to record the pending receivables to be sent to IRS for tax refund offset.

1. Balance (debit) represents the pending accounts receivable to be sent to IRS for tax refund offset.
2. Debit entries include accounts receivable due from IRS. (Credit contra account 13490.)
3. Credit entries include payments received or amounts written off. (Debit contra account 13490.)

1 Assets

13 Accounts Receivable

133 Debt Collection

13326 Department of Defense (DOD) — Federal Salary Offset

This account is used to record receivables collected Through the Federal Salary Offset Program.

1. Balance (debit) represents accounts receivable due from DOD Through the Federal Salary Offset program.
2. Debit entries include accounts receivable due from DOD. (Credit contra account 13490.)
3. Credit entries include payments received or amounts written off. (Debit contra account 13490.)

1 Assets

13 Accounts Receivable

134 Other

13410 Receivables — Cash Held by Consignees

This account is used to record the estimated value of cash held by consignees and payable to the Postal Service from the Stamps on Consignment Program.

1. Balance (debit) represents the cumulative amount of receivable to date.
2. Debit entries represent increases in the amount of the receivable. (Credit account 41129, Stamps on Consignment Revenue.)
3. Credit entries represent reductions in the amount of the receivable. (Debit account 11311, Reported Deposits.)

1 Assets

13 Accounts Receivable

134 Other

13411 Miscellaneous Receivables

This account is used to record the postmasters' suspense account adjustments for accounts receivable.

1. Balance — This account normally has a zero balance.
2. Debit entries include postmaster adjustment entries on statements of account.
3. Credit entries include memoranda issued by the ISC to postmasters for amounts shown in suspense (such as salary advances or fixed credit shortages) to be set up as accounts receivable.

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

.636 Miscellaneous Receivables

1 Assets

13 Accounts Receivable

134 Other

13412 Receivables — Cash Suspense — Per Statement of Account

This account is used to record prior period suspense items.

1. Balance (debit) represents suspense amounts on hand in post offices.
2. Debit entries include suspense amounts due the United States at the end of the reporting period.
3. Credit entries include adjustments made during the reporting period.

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

- .354 Salary Advance Cleared
- .355 Travel Advance Cleared
- .356 Employee 1096 Cleared
- .357 Money Order Difference Cleared
- .358 Statement of Difference Cleared
- .359 Military PO Shortage Cleared
- .360 Spoiled Money Order Cleared
- .361 Miscellaneous Suspense Cleared
- .362 Credit Card Adjustment
- .363 Bank Deposit Shortage Cleared
- .364 Food Coupons Shortage Cleared
- .365 Pending Bank Difference Cleared
- .366 Change Funds (Received) Cleared
- .367 Stamp Credit Shortage Cleared
- .368 Main/Reserve Stock Shortage Cleared
- .369 Reserved
- .370 Returned Checks Cleared
- .754 Salary Advance Issued
- .755 Travel Advance Issued
- .756 Employee 1096 Issued
- .757 Money Order Difference Issued
- .758 Statement of Difference Issued
- .759 Military PO Shortage Issued
- .760 Spoiled Money Order Issued

- .761 Miscellaneous Suspense Issued
- .762 Credit Card Remitted
- .763 Bank Deposit Shortage Issued
- .764 Food Coupons Shortage Issued
- .765 Pending Bank Difference Issued
- .766 Change Funds (Received) Issued
- .767 Stamp Credit Shortage Issued
- .768 Main/Reserve Stock Shortage Issued
- .769 Reserved
- .770 Returned Checks Issued

1 Assets

13 Accounts Receivable

134 Other

13413 Unaudited Differences Per ISC

This account is used to record unaudited differences of Postmaster's Statements of Account.

1. Balance (debit/credit) represents unaudited differences developed while processing Postmaster's Statements of Account.
2. Debit entries include (a) the excess of receipts and beginning balance over disbursements and ending balance of statements of accounts submitted by post office, (b) unidentified items reflected on the disbursement side of statements of account submitted by post offices, and (c) corrections reflected on audit adjustment registers for prior quarters.
3. Credit entries include (a) the excess of disbursements and ending balance over receipts and beginning balance of Statements of Account submitted by post offices, (b) unidentified items reflected on the receipts side of postal accounts submitted by post offices, and (c) corrections reflected on audit adjustment registers for prior quarters.

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

- .214 Unaudited Difference - Receipts
- .640 Unaudited Difference - Disbursements

1 Assets

13 Accounts Receivable

134 Other

13415 Audit Differences — Due Postal Service — Per Statement of Account

This account is used to record audit differences due Postal Service determined by ISC examination of Postmaster's Statements of Account and postmaster's corrections of audit differences.

1. Balance (debit/credit) represents adjustments to Postmaster's Statements of Account that have not been recorded by the Postmaster and reflected in his accountable balance.
2. Debit entries include additional amounts determined to be accountable from postmasters on their Statements of Account (on advice from ISCs) as audit differences due postmasters (account 23411).
3. Credit entries include (a) reductions in amounts determined to be accountable from postmasters (audit differences — overages, account 23416) after examination of Postmaster's Statements of Account by ISCs and (b) amounts previously debited to account 13416 and recorded by postmasters on their Statements of Account (on advice from ISCs) as audit differences due Postal Service under account 13415.

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

.217 Statement of Differences — Cash Short

1 Assets

13 Accounts Receivable

134 Other

13416 Audit Differences — Due Postal Service — Per ISC

This account is used to record audit differences due Postal Service per ISC.

1. Balance (debit) represents adjustments to Postmaster's Statements of Account that have not been recorded by the Postmaster and reflected in his accountable balance.
2. Debit entries include (a) additional amounts determined to be accountable from postmasters (audit differences — short) after examination of Postmaster's Statements of Account by ISCs (account 13416) and (b) amounts previously credited to accounts 13415, 13416, or 13417, and recorded by postmasters on their Statements of Account (on advice from ISCs) as audit differences due postmasters (account 23411).
3. Credit entries include (a) reductions in amounts determined to be accountable from postmasters (audit differences — over — account 23416) after examination of Postmaster's Statements of Account by ISCs and (b) amounts previously debited to this account and which are picked up by Postmasters on their Statements of Account (on advice from ISCs) as audit differences due Postal Service under account 13415.

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

1 Assets

13 Accounts Receivable

134 Other

13417 Audit Differences — Overages/Shortages — Per Money Order Division

This account is used to record audit differences per Money Order Division.

1. Balance (debit) represents adjustments to Postmaster's Statements of Account that have not been reported by the postmaster and reflected in his accountable balance.
2. Debit entries include (a) additional amounts determined to be accountable from postmasters (audit differences — short) after examination of Postmaster's Statements of Account by ISCs (account 13416), and (b) amounts previously credited to accounts 13415, 13416, or 13417, and recorded by postmasters on their Statements of Account (on advice from ISCs) as audit differences due postmasters (account 23411).
3. Credit entries include (a) reductions in amount determined to be accountable from postmasters (audit differences — over — account 23416) after examination of Postmaster's Statements of Account by ISCs (account 13416) and (b) amounts previously debited to account 13416 and recorded by postmasters on their Statements of Account (on advice from ISCs) as audit differences due Postal Service under account 13415.

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

1 Assets

13 Accounts Receivable

134 Other

13421 Postmaster's Unsettled Losses Claimed — Cash Losses

This account is used to record postmasters' claim for cash losses.

1. Balance (debit) represents cash losses for which postmasters have requested relief from responsibility; but the claims have not been settled.
2. Debit entries include accountability credits requested by postmasters for cash losses as shown on their Statements of Account.
3. Credit entries include (a) claims allowed (debit contra account 56661) by Postal Service officials and (b) claims disallowed and charged to the postmaster audit differences (debit contra account 13416).

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

.633 Claim For Cash Loss

1 Assets

13 Accounts Receivable

134 Other

13422 Postmaster's Unsettled Losses Claimed — Postage Stamps and Stamped Paper

This account is used to record postmasters' claim for postage stamps and stamped paper losses.

1. Balance (debit) represents the selling price of postage stamps and stamped paper for which postmasters have requested relief from responsibility; but their claims have not been settled.
2. Debit entries include accountability credits requested by postmasters for losses of postage stamps and stamped paper as shown on their Statements of Account.
3. Credit entries include (a) claims allowed (debit contra account 13424) and (b) claims disallowed (debit contra account 13424; also debit 13416 and credit 41114).

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

1 Assets

13 Accounts Receivable

134 Other

13423 Postmaster's Unsettled Losses Claimed — Nonpostage Stamps

This account is used to record postmasters' claim for Migratory Bird Hunting Stamp losses.

1. Balance (debit) represents the value of Migratory Bird Hunting stamps for which postmasters have requested relief from responsibility; but their claims have not been settled.
2. Debit entries include accountability credits requested by postmasters for Migratory Bird Hunting Stamp losses as shown on their Statements of Account.
3. Credit entries include (a) claims allowed (debit contra account 13424) and (b) claims disallowed (debit contra account 13424; also debit 13416 and credit account 27114).

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

1 Assets

13 Accounts Receivable

134 Other

13424 Postmaster's Unsettled Losses Claimed — Allowance for Stamp Losses

This account is used to record valuation reserve of postage and non-postage stamps and stamped paper losses claimed by postmaster.

1. Balance (credit) represents the valuation reserve of unsettled postage and non-postage stamps and stamped paper losses claimed by postmaster. The total balance should equal the combined debit balance of accounts 13422 and 13423.
2. Debit entries include allowed and disallowed claims. (Credit contra account 13422 for postage stamps and stamped paper, and credit account 13423 for non-postage stamps.)
3. Credit entries include the amount of claims filed by postmaster for losses of stamps and stamped paper. (Debit contra account 13422 for postage stamps and stamped paper, and debit account 13423 for non-postage stamps.)

1 Assets

13 Accounts Receivable

134 Other

13431 Postmaster's Unsettled Losses Claimed — Former Postmaster's Unsettled Balances

This account is used to record amounts receivable from or payable to former postmasters.

1. Balance (debit/credit) represents the amount receivable from or payable to former postmasters whose accounts have not been settled.
2. Debit entries include (a) accountable balances due Postal Service transferred from former postmaster's accountability and (b) amounts paid to former postmasters in settlement.
3. Credit entries include (a) accountable balances due postmasters transferred from former postmaster's accountability and (b) collections from postmasters in connection with settlement.

Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subsidiary records will be maintained to show the amount for each Postmaster.

.201 Former Postmaster Unsettled Balances

.641 Former Postmaster Unsettled Balances

1 Assets

13 Accounts Receivable

134 Other

13432 Postmaster's Unsettled Losses Claimed — Receipt of Former Postmaster's Accountability

This account is used to record the receipt of former postmaster's accountability.

1. Balance (debit/credit) represents receipt of account items from the account of the former postmaster for which he is still accountable.
2. Debit entries include the charge of accountability to one postmaster when another postmaster's accountability has been or will be credited.
3. Credit entries include a reduction in the charge to one postmaster when another postmaster's accountability has been or will be charged.

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

.200 Transfer of Postmaster Accountability

1 Assets

13 Accounts Receivable

134 Other

13433 Postmaster's Unsettled Losses Claimed — Transfer of Postmaster's Accountability

This account is used to record the transfer of Postmaster's accountability.

1. Balance (debit/credit) represents accountability items that are in the process of transfer from the accounts of one postmaster to the accounts of another postmaster.
2. Debit entries include the charge of accountability to one postmaster when another postmaster's accountability has been or will be credited.
3. Credit entries include a reduction in the charge to one postmaster when another postmaster's accountability has been or will be charged.

Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

.599 Transfer of Postmaster Accountability

1 Assets

13 Accounts Receivable

134 Other

13436 Postmaster's Unsettled Losses Claimed — Postal Buddy Corporation — Stamp Inventory

This account is used to record the value of stamps furnished to the Postal Buddy Corporation as part of their vending machine agreement.

1. Balance (debit) is the value of stamps held as inventory in kiosks (vending machines) and inventory warehoused at Wells Fargo (licensee's agent).
2. Debit entries are increases to the value of stamps furnished to the Postal Buddy Corporation, and held as inventory.
3. Credit entries are reductions to the value of stamps furnished to the Postal Buddy Corporation, and held as inventory.

1 Assets

13 Accounts Receivable

134 Other

13440 Postmaster's Unsettled Losses Claimed — Redemption of Unused Tickets for Official Travel

This account is used to record the cost of unused tickets obtained Through transportation requests or for use of accommodations less than those purchased.

1. Balance (debit) represents amount due from carriers for unused tickets and for use of accommodations less than those purchased.
2. Debit entries include the cost of the unused tickets, and the difference between the actual cost of the tickets and the accommodations used.
3. Credit entries include payments received.

1 Assets

13 Accounts Receivable

134 Other

13451 Postmaster's Unsettled Losses Claimed — Freight Damage Claims

This account is used to record claims arising from loss of or damage to supplies and equipment by common carriers.

1. Balance (debit) represents amounts receivable from common carriers.
2. Debit entries include the amounts of claims.
3. Credit entries include payments received.

1 Assets

13 Accounts Receivable

134 Other

13453 Postmaster's Unsettled Losses Claimed — Sale of Unserviceable Material — MES

This account is used to record the sale of scrap generated by the Mail Equipment Shops (MES) and mail transport equipment centers (MTEC).

1. Balance (debit) represents amounts receivable for the sale of scrap.
2. Debit entries include the total selling price. (Credit contra accounts 52969 for the Mail Equipment Shops, and 52968 for mail transport equipment centers.)
3. Credit entries include payments received.

1 Assets

13 Accounts Receivable

134 Other

13460 Postmaster's Unsettled Losses Claimed — Terminated Employees' Payroll Receivable

This account is used to record amounts due from terminated employees for overpayment of salary, leave, and fringe benefits.

1 Assets

13 Accounts Receivable

134 Other

13461 Postmaster's Unsettled Losses Claimed — Leave Buy Back — Office of Workers' Compensation Program (OWCP) Cases

This account is used to record amounts due from employees who request a buy back of sick or annual leave used due to a work-related injury. The Department of Labor, OWCP, submits a check to the Minneapolis ISC for the amount the employees would have received had they been on annual or sick leave immediately following the injury. Employees are liable for any remaining balance.

1. Balance (debit) represents amounts receivable for a buy back of leave related to OWCP cases.
2. Debit entries include amounts due for a buy back of annual or sick leave. (Credit contra account 2612.022 for annual leave, and contra account 51143.XXX for sick leave.)
3. Credit entries include payments received and adjustments.

1 Assets

13 Accounts Receivable

134 Other

13462 Postmaster's Unsettled Losses Claimed — Employees' Claims

This account is used to record amounts due from employees, both active and terminated, for shortages in fixed credits, loss or damage of mails and damage to Postal Service property and vehicles while on duty.

1. Balance (debit) represents amounts receivable from active and terminated employees.
2. Debit entries include amounts receivable as stated above.
3. Credit entries include payments received and adjustments.

1 Assets

13 Accounts Receivable

134 Other

13463 Postmaster's Unsettled Losses Claimed — Adjusted Payroll Receivables Holding Account

This account is used as a holding account for recording payroll receivables that were processed after the Accounts Receivable System has closed.

1. Balance (debit) represents payroll receivables processed after the Accounts Receivable System has closed.
2. Debit entries include the amount of the receivables.
3. Credit entries include the amount of the receivables to be transferred to the proper receivable account.

Note: This account is restricted for use of the MNISC only.

1 Assets

13 Accounts Receivable

134 Other

13464 Postmaster's Unsettled Losses Claimed — Inspection Service Cases

This account is used to record receivables due from Inspection Service cases.

1. Balance (debit) represents amounts receivable from Inspection Service cases.
2. Debit entries include amounts due as stated above.
3. Credit entries include payments received and adjustments.

1 Assets

13 Accounts Receivable

134 Other

13470 Postmaster's Unsettled Losses Claimed — Motor Vehicle Accidents

This account is used to record amounts due from government employees and private individuals for damages incurred to government-owned vehicles due to accidents.

1. Balance (debit) represents amounts receivable.
2. Debit entries include the amounts of the damage.
3. Credit entries include payments received.

1 Assets

13 Accounts Receivable

134 Other

13475 Postmaster's Unsettled Losses Claimed — Property Damage

This account is used to record amounts due from private persons for damages to postal property due to accidents.

1. Balance (debit) represents amounts receivable.
2. Debit entries include the amounts of the damage.
3. 3Credit entries include payments received and adjustments.

1 Assets

13 Accounts Receivable

134 Other

13480 Postmaster's Unsettled Losses Claimed — Money Order Customers

This account is used to record amounts receivable from customers for double payment of Money Orders, payment to wrong persons, and payment of forged Money Orders.

1. Balance (debit) represents amounts receivable from customers.
2. Debit entries include (a) postings from transfer advices to Money Order Division covering deposits of cash by inspectors with the disbursing officer and (b) postings from lists of erroneous payments discovered in Money Order Division when reconciling Money Orders issued with Money Orders paid. (Credit contra account 21114 or 21115 holding file, paid and duplicate issue Money Orders.)
3. Credit entries include (a) posting from Schedule of Collections covering cash collected and deposited by inspectors and (b) from schedule of collections and transfer advices received in the Money Order Division from information service centers.

Note: Subsidiary records will be maintained by name of debtor.

.177 Money Order Receivable Customers

1 Assets

13 Accounts Receivable

134 Other

13485 Postmaster's Unsettled Losses Claimed — Payments on Account

This account is used to record payments that can be identified to a specific customer but cannot immediately be identified to a specific debit item (invoice or other charge).

1. Balance (credit) represents payments from customers credited to customer accounts but not to specific items.
2. Credit entries include payments from customers where a specific debit item cannot be identified.
3. Debit entries represent adjustments where on account credits are applied to specific debit items or refunded.

1 Assets

13 Accounts Receivable

134 Other

13490 Postmaster's Unsettled Losses Claimed — Miscellaneous

This account is used to record amounts receivable which cannot be classified in other accounts beginning with 134.

1. Balance (debit) represents amount receivable which cannot be classified in other accounts receivable accounts.
2. Debit entries include amounts receivable.
3. Credit entries include payments received.

Note: Subsidiary records will be maintained by name of debtor.

1 Assets

13 Accounts Receivable

134 Other

13491 Postmaster's Unsettled Losses Claimed — International Accounts Center

This account is used to record amounts receivable from patrons, foreign countries, and domestic carriers.

1. Balance (debit) represents the amount receivable from patrons, foreign countries, and domestic carriers, which can be classified as International Accounts.
2. Debit entries include miscellaneous receivables from patrons, foreign countries and domestic carriers. (Contra account 4153.)
3. Credit entries include payments received.

Note: Subsidiary records will be maintained by name of debtor.

1 Assets

13 Accounts Receivable

134 Other

13493 Postmaster's Unsettled Losses Claimed — International Surface Air Lift Mail (ISAL) and International Priority Airmail (IPA)

This account is used to record amounts due from business mailers for International Surface Air Lift mail.

1. Balance (debit) represents amounts receivable due from business mailers for ISAL and IPA.
2. Debit entries include amounts receivable due from business mailers as described above. (Contra account 41432 (ISAL), 41433 (IPA).)
3. Credit entries include payments received and adjustments.

Note: Restricted for use by the St. Louis ISC only.

1 Assets

13 Accounts Receivable

135 Reciprocals — Stamps and Cash

13501 Through 13506 — Transfers From — Descriptions

These accounts are used to record stamp accountability, funded items, and capital commitments transferred from another location.

1. Balance (debit/credit) of accounts beginning with 1350– represents the amount for stamp accountability, funded items, and capital commitments that have been transferred from another location as shown received by a transfer advice. The location which receives the transfer advice will debit or credit the “transfer from” account.
2. Subaccounts .010, .011, and .012 are assigned to separately identify entries for stamp accountability, funded items and capital commitments.
3. Individual accounts are assigned to the ISCs as follows:

13501 Transfers From — Minneapolis Accounting Service Center

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13504 Transfers From — Minneapolis ISC

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13505 Transfers From — San Mateo ISC

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13506 Transfers From — St. Louis ISC

Note: The last digit of the account number identifies the ISC.

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

1 Assets

13 Accounts Receivable

135 Reciprocals — Stamps and Cash

13511 Through 13516 — Transfers To — Descriptions

These accounts are used to record stamp accountability, funded items, and capital commitments transferred to another location.

1. Balance (debit/credit) of accounts beginning with 1351– represents the amount for stamp accountability, funded items, and capital commitments that have been transferred to another location by preparation of a transfer advice. The location which prepares the transfer advice will debit or credit the “transfer to” account.
2. Subaccounts .010, .011, and .012 are assigned to separately identify entries for stamp accountability, funded items, and capital commitments.
3. Individual accounts are assigned to the ISCs as follows:

13511 Transfers To — Minneapolis Accounting Service Center

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13514 Transfers To — Minneapolis ISC

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13515 Transfers To — San Mateo ISC

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

13516 Transfers To — St. Louis ISC

Note: The last digit of the account identifies the ISC.

- .010 Stamp Receivables
- .011 Fund Receivables
- .012 Capital Commitment Reciprocals

1 Assets

13 Accounts Receivable

136 Reciprocals — Property and Equity

13601 Through 13606 — Transfers From — Descriptions

These accounts are used to record property, equity, non-funded expense, and capital commitment control transferred from another location.

1. Balance (debit/credit) of accounts beginning with 1360– represents the amount for property, equity, non-funded expense, and capital commitment control that have been transferred from another location as shown received by a transfer advice. The location which receives the transfer advice will debit or credit the “transfer from” account.
2. Subaccounts .013, .014, and .015 are assigned to separately identify entries for property, equity, non-funded expense, and capital commitment control.
3. Individual accounts are assigned to the ISCs as follows:

13601 Transfers From — Minneapolis Accounting Service Center

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13604 Transfers From — Minneapolis ISC

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13605 Transfers From — San Mateo ISC

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13606 Transfers From — St. Louis ISC

Note: The last digit of the account number identifies the ISC.

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

1 Assets

13 Accounts Receivable

136 Reciprocals — Property and Equity

13611 Through 13616 — Transfers To — Descriptions

These accounts are used to record property, equity, non-funded expense, and capital commitment control transferred to another location.

1. Balance (debit/credit) of accounts beginning with 1361– represents the amount for property, equity, non-funded expense, and capital commitment control that have been transferred to another location by preparation of a transfer advice. The location which prepares the transfer advice will debit or credit the “transfer to” account.
2. Nonfunded expense for real and personal property depreciation and MDC issues will be identified by post office finance number and transferred from the centralized processing ISC back to other ISCs for inclusion in the Postal Service Financial Reports.
3. Subaccounts .013, .014, and .015 are assigned to separately identify entries for property, equity, non-funded expenses, and capital commitment control.
4. Individual accounts are assigned to the ISCs as follows:

13611 Transfers To — Minneapolis Accounting Service Center

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13614 Transfers To — Minneapolis ISC

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13615 Transfers To — San Mateo ISC

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

13616 Transfers To — St. Louis ISC

Note: The last digit of the account number identifies the ISC.

- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals

1 Assets

13 Accounts Receivable

138 Mortgage Receivable

13810 Mortgages

This account is used to record the principal amount of unliquidated mortgages accepted by Postal Service from the sale of real property.

1. Balance (debit) represents the unliquidated amount of mortgages.
2. Debit entries include the principal amount of mortgage.
3. Credit entries include payment received.

Note: Subsidiary records will be maintained by name of debtor.

1 Assets

13 Accounts Receivable

139 Provision for Doubtful Accounts

13920 Foreign Countries

This account is used to record estimated uncollectible accounts receivable from foreign countries based on a twice-a-year review of receivable.

1. Balance (credit) represents estimated uncollectible.
2. Credit entries include international accounts three years or older deemed uncollectible. (Debit contra account 56213.)
3. Debit entries include amounts written off each accounting period.

1 Assets

13 Accounts Receivable

139 Provision for Doubtful Accounts

13940 Other

This account is used to record receivable estimated as uncollectible based on a twice-a-year review and which cannot be classified in accounts 13910 and 13920.

1. Balance (credit) represents receivables deemed uncollectible.
2. Debit entries include amounts written off each accounting period.
3. Credit entries include uncollectible receivables.

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14310 Work in Process (WIP) — Mail Equipment Shops (MES) Manufacturing Materials

This account is used to record the value of WIP inventory on the production floor or in stores. Restricted for use by the San Mateo Information Service Center (SMISC).

1. Balance (debit) represents the value of WIP inventory.
2. Debit entries includes the value of WIP inventory on the production floor or in stores.
3. Credit entries includes the value of WIP shipped as finished goods to postal organizations. (Debit account 56820.)

.001 Balance, Beginning of Year

.044 Inventory Adjustments

.045 Revaluation

.063 Transfers from Other Postal Service Locations

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14311 Raw Materials (Includes Manufactured Goods Bought From Vendors) — Mail Equipment Shops (MES)

This account is used to record the value of raw material inventories used to fabricate and repair items for shipment to postal organizations. Restricted for use by the SMISC.

1. Balance (debit) represents the acquisition cost of raw material stocked for use by the MES.
2. Debit entries include the cost of raw materials received by the MES. (Credit contra account 23433.)
3. Credit entries include the cost of raw materials transferred to WIP. (Debit contra account 14310.)

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .063 Transfers from Other Postal Service Location
- .064 Transfers To Other Postal Service Locations

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14321 Material Distribution Centers — Mail Transportation Equipment Centers

This account is used to record the value of supplies and materials (excluding printed material and expendable noncapital equipment) inventories maintained under financial control at MDCs to support postal operations. Acquisitions are made Through B/A code 7D MDCs and Headquarters organizations.

Inventory additions may also be transferred from the mail equipment shops. Inventories are priced based on average unit cost.

1. Balance (debit) represents the A/P beginning inventory value, plus acquisitions, minus issues and disposals.
2. Debit entries include the cost of inventories received and accepted by the MDCs (credit contra account 23433), and inventory adjustments (credit contra account 52210).
3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120), obsolete inventories written off (debit contra account 52220), and inventory adjustments (debit contra account 52210).

Note: Handbooks, forms and certain other low unit cost items that are expensed when purchased are not maintained under financial inventory control; thus, their value is not included in this account. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC.

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .060 Capitalization of Research and Engineering Projects
- .063 Transfers From Other Postal Seervice Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14331 Mailbag Repair Units

This account is used to record the value of Supplies, Materials, and equipment used by the mailbag repair units at mail transport equipment centers to repair mailbag equipment. The balance may be adjusted based on the annual physical inventory. Restricted to use by San Mateo ISC.

1. Balance (debit) represents the A/P beginning value of inventories, plus additions, minus issues to the workroom floor.
2. Debit entries include purchases from vendors (credit contra account 23433), transfers from the Mail Equipment Shops (credit contra account 56810) and material distribution centers (credit contra account 1432064).
3. Credit entries include issues from supply inventory to the workroom floor. (Debit contra account 52130.)

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .060 Capitalization of Research and Engineering Projects
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .069 Written Off as Expense

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14341 Postage Stamp Inventory

This account is used to accommodate special situations where the purchase of postage stamps is treated as inventory rather than direct expense. These are unique cases identified by the Manager, Stamp Acquisition and Distribution, Headquarters.

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14351 Parts and Supplies — Vehicle Maintenance Facilities

This account is used to record the value of repair parts, vehicle fuels and lubricants maintained at VMFs to support fleet maintenance operations. Pricing is based on average unit cost. The account balance may be adjusted based on annual physical inventories.

1. Balance (debit) represents the beginning inventory balance plus additions, minus issues and disposals.
2. Debit entries include inventories received and accepted by VMFs (credit contra account 23433), transfers from the Topeka material distribution center (credit contra account 14353.063), and inventory adjustments (credit contra account 52240).
3. Credit entries include the cost of issues (debit contra account 52150), disposals (debit contra account 52250) and inventory adjustments (debit contra account 52240).

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .041 In Transit (Intra Post Office Only)
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .047 Obsolete Inventory Written Off
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14353 Supply Center Stock — Motor Vehicle Parts

This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center.

1. Balance (debit) represents the A/P beginning inventory balance, plus additions, minus transfers and disposal.
2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210).
3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064), obsolete inventory written off (debit contra account 52220), and inventory adjustments (debit contra account 52210).

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .060 Capitalization of Research and Engineering
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14361 Supply Center Stock — Capital Equipment

This account is used to record the cost of new capital personal property procured Through B/A code 7D by material distribution centers and Headquarters for stock at MDCs and subsequent transfer to requisitioning organizations. It does not include used personal property or equipment stored in area warehouses, by manufacturers, or in commercial warehouses. Personal property in inventory is not depreciated. Depreciation begins after the cost is capitalized upon transfer to user organizations. Cost is based on average unit price. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC.

1. Balance (debit) represents the A/P beginning value, plus additions, minus transfers and disposals.
2. Debit entries include the cost of equipment accepted and received by material distribution centers (credit contra account 1623X, 1643X or 1653X).
3. Credit entries include transfers by material distribution centers to requisitioning organizations (debit contra account 17201, 17401 or 17501), and obsolete property written off (debit contra account 54620).

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .060 Capitalization of Research and Engineering
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14363 Equipment Accepted Destination Undetermined

This account is used to record the cost of equipment (before deducting cash discounts) which has been accepted and to which Postal Service has title, but the destination has not been determined. For example, when equipment ordered in large volume is accepted as the manufacturer completes it, such equipment is shown in this account until delivery is made to postal installation.

1. Balance (debit) represents cost of equipment accepted but destination is not determined.
2. Debit entries include cost of equipment accepted at the manufacturer's plant.
3. Credit entries include shipments to using installations or to a warehouse.

- .001 Balance, Beginning of Year
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14365 Reserve for Obsolete Inventory

This account is used to record the estimated value of obsolete inventory at the material distribution centers (MDCs).

1. Balance (credit) represents the cumulative value of obsolete inventory year-to-date.
2. Debit entries include adjustments in the reserve for obsolete inventory. (Credit contra account 52220 obsolete inventories written off.)
3. Credit entries include the increase in the reserve for obsolete inventory. (Debit contra account 52220 obsolete inventories written off.)

.001 Balance, Beginning of Year

.047 Obsolete Inventory Written Off

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14371 Repair Parts

This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations, repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC.

1. Balance (debit) represents the A/P beginning inventory value plus additions, minus issues, and disposals.
2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433), repaired parts returned to inventory (credit contra account 52230), and inventory adjustments (credit contra account 52210).
3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120), obsolete inventories written off (debit contra account 52220), and inventory adjustments (debit contra account 52210).

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .060 Capitalization of Research and Engineering Projects
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14381 Repair Parts

This account is used to record the value of printed material (handbooks, publications, notices, forms, posters, labels, signs, etc.) inventories maintained under financial control at material distribution centers (MDCs) to support postal operations.

Headquarters originating offices fund all new stocks of directives and forms using their assigned 7D finance number. The National Inventory Control Center (NICC) funds reprints of directives and forms for the purpose of replenishing stock, using its 7D finance number. Inventories are priced based on average unit cost.

Note: Only the San Mateo Information Service Center (ISC) may use this account.

1. Balance (debit) represents the accounting period beginning inventory value, plus acquisitions, minus issues and disposals.
2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210).
3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120), obsolete inventories written off (debit contra account 52220), and inventory adjustments (debit contra account 52210).

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .060 Capitalization of Research and Engineering Projects
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

14 Inventories

143 Supplies, Materials, and Equipment

14391 Material Distribution Centers

This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs.

1. Balance (debit) represents the A/P beginning inventory value, plus acquisitions, minus issues and disposal.
2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210).
3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120), issues from MDCs inventories written off, and (debit contra account 52210) inventory adjustments.

- .001 Balance, Beginning of Year
- .040 Sales/Issues
- .042 Receipts/Additions Purchased
- .044 Inventory Adjustments
- .045 Revaluation
- .047 Obsolete Inventory Written Off
- .049 Repaired and Returned to Stock
- .060 Capitalization of Research and Engineering Projects
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

15 Advances and Prepayments

151 Advances

15100 Unidentified Reconciliation Differences

This account is used to record unidentified reconciliation differences which cannot be identified but have stabilized as to amount after reasonable efforts have been expended to determine the cause for, and to make a proper adjustment of the difference.

1. Balance (debit/credit) represents unidentified reconciliation differences.
2. Debit entries represent reconciliation differences transferred to this account.
3. Credit entries represent reconciliation differences transferred to this account.

Note: All journal vouchers affecting this account must be fully supported and explained. Journal vouchers must be reviewed and approved by the manager, National Accounting. Detail worksheet records will be maintained by the fiscal year in which the transfer is made to this account. If a difference in this account remains unidentified for two fiscal years, the difference should be referred to Accounting, Headquarters, for instructions.

1 Assets

15 Advances and Prepayments

151 Advances

15115 U.S. Government Agencies

This account is used to record funds advanced to U.S. government agencies for items to be purchased or services to be rendered. This account will also be used for payments to General Services Administration (GSA) when it is necessary to pay an invoice in advance of receipt of a receiving report. Detail records will be maintained to show the amount advanced to each agency.

1. Balance (debit) represents funds advanced and prepaid invoices to other U.S. government agencies.
2. Debit entries include contracts on Form 789 requesting advance payment prior to delivery of goods or services.
3. Credit entries represent goods or services that have been completed and moved to construction in progress (16_ _ _ series) accounts.

1 Assets

15 Advances and Prepayments

151 Advances

15130 Employee Travel Advances

This account is used to record outstanding cash advances to employees for travel or for shipment of household effects.

1. Balance (debit) represents outstanding cash advances.
2. Debit entries include cash advances made to employees.
3. Credit entries include travel vouchers certified for payment and reimbursements by employees.

Note: Detailed records will be maintained by name of employees within the organizational unit.

1 Assets

15 Advances and Prepayments

151 Advances

15140 Inspection Service — Confidential Information

This account is used to record unexpended amounts held by postal inspectors advanced for the purpose of obtaining confidential information.

1. Balance (debit) represents cash disbursements to postal inspectors for obtaining confidential information.
2. Debit entries include cash disbursements, made to postal inspectors.
3. Credit entries include amounts expended and debited to account 56409 – confidential information.

Note: Subsidiary records showing unexpended amounts held by individual postal inspectors will be maintained by Inspection Service and verified with the general ledger balance on a quarterly basis. The Inspection Service will report to Accounting, Headquarters, the total amount thus expended during the accounting period.

1 Assets

15 Advances and Prepayments

151 Advances

15150 U.S. International Air Carriers

This account is used to record funds advanced to U.S. international air carriers for carrying foreign mail into the United States. Advances are limited to the amount of the fund established by the U.S. Congress.

1. Balance (debit) represents payments to United States air carriers based on their claims against foreign countries for transportation of mail.
2. Debit entries include payments to United States air carriers.
3. Credit entries include collections from foreign countries based on summarized carriers' invoices.

Note: Subsidiary records will be maintained for advances outstanding for each U.S. air carrier by foreign countries.

1 Assets

15 Advances and Prepayments

151 Advances

15152 Adjustments International Air Carriers

This account is used to record adjustments due from international air carriers. The corresponding debit or credit goes to account 15150.

1. Balance (debit/credit) represents year-to-date adjustments due from/to international air carriers.
2. Debit entries include current and prior period adjustments due from international air carriers.
3. Credit entries include current and prior period adjustments due to international air carriers.

Note: Use of this account is restricted to the international account center (IAC) and for maintaining information on the balance is the IAC's responsibility.

1 Assets

15 Advances and Prepayments

151 Advances

15160 Provisional Payments — Foreign Administrations

This account is used to record provisional payments to foreign administrations (i.e., the amount of payment in excess of accrued expenses).

1. Balance (debit) represents payments to foreign administrations for transportation of mail.
2. Debit entries include payments to foreign administrations.
3. Credit entries include adjustments.

1 Assets

15 Advances and Prepayments

151 Advances

15170 Annual Leave Advances

This account is used to record annual leave taken but not yet earned.

1. Balance (debit) represents annual leave taken but not yet earned.
2. Debit entries include annual leave taken by employees in advance.
3. Credit entries include adjustments to the advance leave that has been earned.

Note: Entries to this account are made at the direction of National Accounting, Headquarters.

1 Assets

15 Advances and Prepayments

151 Advances

15189 Inspection Service

This account is used to record funds issued to Inspection Service personnel for investigative purposes; for example, test money. At the end of the period/activity for which the funds are issued, the funds are returned to the Postal Service.

1. Balance (debit) represents the amount outstanding (still in the possession of Inspection Service personnel).
2. Debit entries include funds issued.
3. Credit entries include repayment of funds and adjustments

1 Assets

15 Advances and Prepayments

151 Advances

15190 Other Advances

This account is used to record outstanding advances which cannot be classified under other accounts beginning with 151_ _.

1. Balance (debit) represents outstanding advances.
2. Debit entries include advances made.
3. Credit entries include receipt of goods or services and reimbursements.

Note: Subsidiary records will be maintained by name of U.S. carriers.

1 Assets

15 Advances and Prepayments

152 Prepayments and Deferred Charges

15216 Unamortized Commissions on Bonds Issued

This account is used to record the unamortized cost of commissions on bonds issued.

1. Balance (debit) represents the unamortized cost of commissions on bonds issued.
2. Debit entries include commissions paid. (Credit contra account 5820.)
3. Credit entries include amortization at 5 percent per annum. (Debit contra account 56110.)

- .001 Balance, Beginning of Year
- .062 Additions, Purchased/Depreciation Accrual
- .069 Written Off as Expense

1 Assets

15 Advances and Prepayments

152 Prepayments and Deferred Charges

15231 Real Estate and Buildings

This account is used to record the unamortized capitalized amount allocated to Capital Sustaining Task Orders.

1. Balance (debit) represents the unamortized amounts.
2. Debit entries include adjustments.
3. Credit entries to account 1523069 include amortization of the Capitalized Amount Orders. (Debit contra account 56120.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments - FY 1971 and Subsequent
- .005 Prior Year Adjustments - FY 1970 and Prior
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .069 Written Off as Expense

1 Assets

15 Advances and Prepayments

152 Prepayments and Deferred Charges

15241 Deferred Retirement Costs

This account is used to record deferred retirement amounts which will be amortized over 30 years and charged to future operations relating to Postal Service pay increases from 7/1/71.

1. Balance (debit) represents deferred retirement charges to be amortized.
2. Debit entries include charges resulting from increases in the unfunded Office of Personnel Management liability due to Postal Service pay increases as computed by OPM. (Credit contra account 2621.)
3. Credit entries include amortization of deferred retirement costs. (Debit contra account 5664.)

Note: Entries to this account will be made at the direction of Accounting, Headquarters.

1 Assets

15 Advances and Prepayments

152 Prepayments and Deferred Charges

15242 Deferred Retirement Costs — Federal Employees Retirement System (FERS)

This account is used to record deferred retirement amounts pertaining to FERS which will be amortized.

1. Balance (debit) represents deferred retirement charges to be amortized.
2. Debit entries include charges resulting from increases in the unfunded retirement liability payable to OPM for FERS. (Credit contra account 26212.)
3. Credit entries include amortization of deferred retirement costs. (Debit contra account 56642.)

Note: Entries to this account are made at the direction of National Accounting, Headquarters.

1 Assets

15 Advances and Prepayments

152 Prepayments and Deferred Charges

15244 Deferred Retirement Costs — COLA — Retirees

This account is used to record deferred COLA amounts for retirees which will be amortized over 30 years and charged to future operations relating to Postal Service retirees.

1. Balance (debit) represents deferred COLA charges for retirees to be amortized.
2. Debit entries include charges resulting from increases in the unfunded Office of Personnel Management liability due to an increase in Postal Service retirees COLA as computed by OPM. (Credit contra account 26213.)
3. Credit entries include amortization of deferred retirement costs. (Debit contra account 56644.)

1 Assets

15 Advances and Prepayments

152 Prepayments and Deferred Charges

15245 Deferred Bonus Costs

This account is used to record the amount that will be apportioned over one year as charges to future operations related to payroll payments for specific bonuses provided by Union Contracts and/or Management Agreements.

1. Balance (debit) represents deferred bonus amounts paid but not amortized.
2. Debit entries include the deferred portion of lump-sum payments made Through the payroll system to employees for specific bonuses.
3. Credit entries include amortized costs over the identified period of one year. (Debit contra account 51112.xxx.)

Note: All entries to this account will be established by Accounting, Headquarters.

1 Assets

15 Advances and Prepayments

153 Other Assets

15301 Leasehold Improvements

This account is used to record the cost of improvements to leased property. These costs are amortized over either the remaining life of the lease or the life of the improvement, whichever is shorter.

1. Balance (debit) represents the unamortized cost of improvements to leased property.
2. Debit entries to 15300.62 include the cost of leasehold improvements.
3. Credit entries to 15300.69 include amortization of leasehold improvements. (Debit contra account 54350.)

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

15 Advances and Prepayments

153 Other Assets

15305 Capital Leases

This account is used to record the cost of capital leases (initial present value of minimum lease payments). These costs are amortized over the lease term or the useful life of a postal building (40 years), depending on certain capitalization criteria.

1. Balance (debit) represents the unamortized cost of capital leases.
2. Debit entries to 15305.062 include the cost of capital leases.
3. Credit entries to 15305.069 include amortization of leasehold improvements. (Debit account 54360.)

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

15 Advances and Prepayments

154 Memo Assets

15401 Memo Assets "M" Fund Accounts — FY 70 and Prior Appropriation Balances

This account is used to record the unused appropriation financing which is available to the Postal Service from the Department of the Treasury to finance increased obligations of the former POD for FY 1970 and prior.

1. Balance (debit) represents the unused portion of appropriation financing as cited above.
2. Debit entries include funds returned to the Department of the Treasury as a result of current year decreases in obligations of the former POD for FY 1970 and prior.
3. Credit entries include funds drawn down from the Department of the Treasury to cover current year increases in obligations of the former POD for FY 1970 and prior.

1 Assets

15 Advances and Prepayments

154 Memo Assets

15402 Memo Assets "M" Fund Accounts — FY 70 and Prior Appropriation Balances Contra

This account is used to record the memo entries to offset the balance in account 1540.

1. Balance (credit) represents memo offsets to account 1540.
2. Credit entries include funds returned to the Department of the Treasury as a result of current year decreases in obligations of the former POD for FY 1970 and prior.
3. Debit entries include a reduction in the unused appropriated funds to cover the current fiscal year draw-down for FY 1970 and prior.

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16111 Land — Postal Service Construction

This account is used to record all costs associated with the purchase of land for construction of a new postal-owned building. Restricted to use by the St. Louis ISC.

1. Balance (debit) represents the accumulated costs related to land acquisition.
2. Debit entries include the accumulated costs related to the land acquisition accepted by the Postal Service. (Credit contra accounts 23441, 86111, and debit account 80600.)
3. Credit entries include the costs of land transferred to plant and equipment in service. (Debit account 17111 or to expense account 54260 if the project is canceled and land is not acquired.)

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16112 Land — Lease Construction

This account is used to record all costs related to land acquired for construction of a postal building to be occupied under a lease/rental agreement. Restricted to use by the St. Louis ISC only.

1. Balance (debit) represents all costs related to the land acquisition.
2. Debit entries include the cost of the land accepted by Postal Service. (Credit contra accounts 23441, 86112, and debit account 80600.)
3. Credit entries represent the amount of the reimbursement from the lessor for the land cost or the amount to be written off to expense account 54260, if project is canceled and land is not acquired.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16113 Land — Building Purchase

This account is used to record costs of purchasing land and buildings. Restricted to use by the St. Louis ISC only.

1. Balance (debit) represents all costs for land on which the building is sited.
2. Debit entries include the costs related to the land on which the building is sited. (Credit contra accounts 23441, 86113, and debit account 80600.)
3. Credit entries represent the total cost of the land transferred to plant and equipment in service, account 17111, or the amount to be written off to expense 54260, if project is canceled.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies.
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16115 Land — Purchase Building Improvements

This account is used to record the cost of purchasing land adjoining Postal Service-owned sites for expansion of buildings, parking and maneuvering areas. It is also used to record the cost of purchasing land, which is not adjacent to Postal Service-owned sites for parking purposes.

1. Balance (debit) represents all cost-related to land acquisition.
2. Debit entries represent the total cost of land accepted by the Postal Service. (Credit contra accounts 23441, 86115, and debit 80600.)
3. Credit entries represent the land transferred to Plant and Equipment in Service, account 17111 or the amount to be expensed, account 54260, if project is canceled.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16116 Land Cost — Delivery/Retail or Administrative Building Expansion

This account is used to record the purchase of land for the expansion of existing delivery/retail or administrative postal facilities, maneuvering, and parking areas.

1. Balance (debit) represents the cost of land for expansion of existing mail processing postal facilities.
2. Debit entries include the cost of land for the expansion of existing postal facilities. (Credit contra accounts 23455 and 86116, and debit account 80600.)
3. Credit entries represent the acquisition cost of the land transferred to account 17111, or the amount to be expensed, account 54260, if the project is canceled.

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16121 Buildings — Postal-Owned Construction

This account is used to record the cost associated with the construction of postal-owned buildings, including design and support services.

1. Balance (debit) represents contractual service for buildings to be constructed.
2. Debit entries include the total dollar value of the construction, design and support services delivered by the contractors and accepted by the Postal Service. (Credit contra accounts 23441, 86121, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 17121, or the cost charged to expense account 54260, if project is canceled.

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16122 Buildings — Design Cost Lease Construction

This account is used to record all cost for design services associated with the construction of a post office building which will be occupied under a lease/rental agreement.

1. Balance (debit) represents the cost for the design service.
2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Services. (Credit accounts 23441, 86122, and debit 80600.)
3. Credit entries include the reimbursement from the successful lessor for the cost of the design services or the amount written off as expense, account 54260, if project is canceled.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16123 Buildings — Building Purchase

This account is used to record the cost of the building purchase for postal ownership, including costs for improvements necessary to perform postal operations.

1. Balance (debit) represents the cost of the building purchase/improvement.
2. Debit entries include all costs related to the building accepted by the Postal Service. (Credit contra accounts 23441, 86123, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 17121, or the costs expensed in account 54260, if project is canceled.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16125 Buildings — Improvements

This account is used to record the cost of design, construction, and support services related to building improvement projects or improvements to purchased land to make it suitable for parking vehicles.

1. Balance (debit) represents the design cost, construction, and support service related to building improvements.
2. Debit entries include the cost of the improvements accepted by the Postal Service. (Credit contra accounts 23441, 86125, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment, account 17121, or costs expensed in account 54260, if project is canceled.

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

161 Facilities

16127 Buildings — Delivery/Retail or Administrative Building Expansion

This account is used to record the costs for expansion to existing leased or postal-owned delivery/retail or administrative facilities, including design, construction, and all related support costs. It also covers paving, etc., of a parking lot expansion, or a new parking lot on a contiguous piece of property.

1. Balance (debit) represents the costs for expansion of existing leased or postal-owned delivery/retail or administrative facilities.
2. Debit entries include costs associated with expansion to existing leased or postal-owned delivery/retail, or administrative facilities. (Credit contra accounts 23455 and 86127, and debit account 80620.)
3. Credit entries include the amount transferred to account 17121, or the amount written off as expense, account 54270, if project is canceled.

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

162 Mail Processing Equipment

16231 Mechanized Material Handling Systems

This account is used to record the costs of new fixed mechanized systems installed in postal buildings or modifications to existing systems delivered and accepted by the Postal Service.

1. Balance (debit) represents costs related to fixed mechanization systems.
2. Debit entries include the cost of the system, including the design, support, fabrication and installation costs. (Credit contra accounts 23442, 86231, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment, account 1720

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

162 Mail Processing Equipment

16232 Nonfixed Mechanized Equipment

This account is used to record the cost of mail processing equipment classified as nonfixed mechanized equipment delivered by the contractor and accepted by the Postal Service.

1. Balance (debit) represents the cost of nonfixed mechanized equipment delivered.
2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442, 86232, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1720.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

162 Mail Processing Equipment

16233 Other Mail Handling Equipment

This account is used to record the accumulated cost of mail processing equipment classified as other mail handling equipment delivered by the contractor and accepted by the Postal Service.

1. Balance (debit) represents the cost of equipment delivered.
2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442, 86233, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1720.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

162 Mail Processing Equipment

16234 Nonfixed Equipment Progress Payments

This account is used to record progress payments on contracts for mail processing equipment classified as nonfixed Mechanization. Restricted for use by the Minneapolis Accounting Service Center.

1. Balance (debit) represents accumulated in-progress payments made.
2. Debit entries include the accumulated progress payments made to contractors. (Credit contra accounts 23442, 86234, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1720.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

162 Mail Processing Equipment

16235 Automation Equipment

This account is used to record the cost of mail processing devices classified as new automation equipment delivered by a contractor and accepted by the Postal Service.

1. Balance (debit) represents the cost of mail processing devices classified as new automation equipment delivered.
2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442, 86235, and 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1720.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

163 Motor Vehicles

16331 Carrier Motorization Vehicles

This account is used to record the cost of motor vehicles classified as carrier motorization which have been delivered by the contractor and accepted by the Postal Service.

1. Balance (debit) represents the cost of vehicles delivered and accepted.
2. Debit entries include the accumulated cost of vehicles delivered and accepted by the Postal Service. (Credit contra accounts 23443, 86331, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1730.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

163 Motor Vehicles

16332 Bulk Transfer Vehicles

This account is used to record the cost of bulk mail vehicles delivered and accepted by the Postal Service.

1. Balance (debit) represents the cost of vehicles delivered and accepted.
2. Debit entries include the accumulated cost of bulk mail vehicles delivered and accepted. (Credit contra accounts 23443, 86332, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1730.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

163 Motor Vehicles

16333 Law Enforcement Vehicles

This account is used to record the cost of law enforcement vehicles delivered and accepted for use by the Inspection Service.

1. Balance (debit) represents the cost of vehicles delivered and accepted.
2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443, 86333, and debit 80600.)
3. Credit entries include the capitalized amount of law enforcement vehicles transferred to Plant and Equipment in Service, account 1730.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

163 Motor Vehicles

16334 Other Vehicles

This account is used to record the cost of vehicles, other than mail hauling and law enforcement vehicles, purchased by areas and Headquarters organizations which have been delivered and accepted.

1. Balance (debit) represents the cost of other vehicles delivered and accepted.
2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443, 86334, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1730.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

163 Motor Vehicles

16335 Vehicle Auxiliary Equipment

This account is used to record the cost of vehicle auxiliary equipment such as power tailgates, snowplows for attachment to vehicles, trailer couplers, etc., delivered and accepted for use by the Postal Service.

1. Balance (debit) represents the cost of vehicle auxiliary equipment delivered and accepted.
2. Debit entries include the cost vehicle auxiliary equipment delivered and accepted for use. (Credit contra account 23443, 86335, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1730.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

163 Motor Vehicles

16339 Freight Cost

This account is used to record the cost of freight incurred for the shipment of mail hauling vehicles.

1. Balance (debit) represents the cost of freight.
2. Debit entries include the cost of vehicles shipped and received by the Postal Service. (Credit contra accounts 23443, 86339, and debit 80600.)
3. Credit entries include payments made, capitalized, and transferred to Plant and Equipment in Service, account 1730.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations

1 Assets

16 Plant and Equipment Under Construction

164 Retail Equipment

16431 Lobby Equipment

This account is used to record the cost of lobby equipment delivered and accepted by the Postal Service.

1. Balance (debit) represents the cost of lobby equipment delivered and accepted.
2. Debit entries include cash received by disbursing officers.
3. Credit entries include cash forwarded by disbursing officers to the Federal Reserve Bank.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

164 Retail Equipment

16432 Window Service Equipment

This account is used to record the cost of window service equipment delivered and accepted by the Postal Service.

1. Balance (debit) represents the cost of window service equipment delivered and accepted.
2. Debit entries include the cost of window service equipment delivered and accepted. (Credit contra accounts 23444, 86432, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1740.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

164 Retail Equipment

16433 Self-Service Equipment

This account is used to record the cost of self-service equipment delivered and accepted by the Postal Service.

1. Balance (debit) represents the cost of self-service equipment delivered and accepted.
2. Debit entries include the cost of self-service equipment delivered and accepted. (Credit contra accounts 23444, 86433, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1740.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

165 Postal Support Equipment

16531 Administrative and General Support

This account is used to record the cost of administrative and general support equipment delivered and accepted by the Postal Service.

1. Balance (debit) represents the cost of administrative and general support equipment.
2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445, 86531, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1750.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

165 Postal Support Equipment

16532 Maintenance Equipment

This account is used to record the cost of maintenance equipment delivered and accepted by the Postal Service.

1. Balance (debit) represents the cost of maintenance equipment delivered and accepted.
2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445, 86532, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1750.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

165 Postal Support Equipment

16533 Automatic Data Processing

This account is used to record the cost of automatic data processing equipment (ADP) delivered and accepted by the Postal Service.

1. Balance (debit) represents the cost of ADP equipment delivered and accepted.
2. Debit entries include the cost of ADP equipment delivered and accepted. (Credit contra accounts 23445, 86533, and debit 80600.)
3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service, account 1750.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

165 Postal Support Equipment

16539 Freight Cost Other Than Vehicles

This account is used to record the cost of freight on all types of equipment, except vehicles.

Balance (debit) represents the cost of freight on all types of equipment other than vehicles.

- .001 Balance, Beginning of Year
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

166 Postal Service Construction

16611 Mail Processing Facility

This account is used to record costs (purchase price, relocation, and support costs) associated with the acquisition of land for the construction of a new postal building for a mail processing facility.

1. Balance (debit) represents costs associated with the acquisition of land for the construction of a new postal building for a mail processing facility.
2. Debit entries include costs associated with the purchase of land for construction of a new postal building. (Credit contra accounts 23455 and 86611, and debit account 80620.)
3. Credit entries include the amounts transferred to account 17111 or the amount written off as expense, account 54260, if project is canceled.

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

166 Postal Service Construction

16612 Lease Construction — Mail Processing Facility

This account is used to record costs associated with the purchase of land for construction of mail processing postal buildings occupied under a lease/rental agreement. All cash disbursed by the Postal Service should be recovered from lessor subsequent to the acceptance of the agreement to lease.

1. Balance (debit) represents costs associated with the purchase of land for construction of mail processing postal buildings occupied under a lease/rental agreement.
2. Debit entries include costs associated with purchasing land for construction of mail processing postal buildings occupied under a lease/rental agreement. (Credit contra accounts 23455 and 86612, and debit account 80620.)
3. Credit entries include the amount transferred to account 17111 or the amount written off as expense, account 54260, if project is canceled.

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

166 Postal Service Construction

16613 Building Purchase — Mail Processing Facility

This account is used to record costs representing the land value associated with a mail processing building purchase project.

1. Balance (debit) represents the costs associated with the land value of a mail processing facility building purchase.
2. Debit entries include costs associated with the land value of a mail processing facility building purchase. (Credit contra accounts 23455 and 86613, and debit account 80620.)
3. Credit entries include the amount transferred to account 17111 or the amount written off as expense, account 54260, if project is canceled.

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

166 Postal Service Construction

16616 Mail Processing Building Expansion

This account is used to record the purchase of land for the expansion of existing mail processing postal facilities, maneuvering, and parking areas.

1. Balance (debit) represents the costs associated with the purchase of land for the expansion of existing mail processing postal facilities.
2. Debit entries include entries associated with the purchase of land for the expansion of existing mail processing facilities. (Credit contra accounts 23455 and 86616, and debit account 80620.)
3. Credit entries include the amount transferred to account 17111 or the amount written off as expense, account 54260, if project is canceled.

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

166 Postal Service Construction

16621 USPS-Owned Building

This account is used to record costs associated with the construction of a postal-owned mail processing facility (design and construction, including all related support costs).

1. Balance (debit) represents costs associated with the construction of a postal-owned mail processing facility.
2. Debit entries include costs associated with the construction of a postal-owned facility. (Credit contra accounts 23455 and 86621, and debit account 80620.)
3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense, account 54270, if the project is canceled.

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

166 Postal Service Construction

16622 Lease Design Costs Construction — Mail Processing Facility

This account is used to record costs for the preparation of the plans and specifications for the construction of mail processing buildings occupied by the Postal Service under lease/rental agreements. All cash disbursed by the Postal Service in connection with the design of the facility must be recovered from the lessor at the time the agreement to lease is accepted by the Postal Service and sent to the St. Louis ISC.

1. Balance (debit) represents preparation of plan and specifications for construction of mail processing buildings occupied by the Postal Service under lease/rental agreements.
2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Service. (Credit contra accounts 23455 and 86622, and debit account 80620.)
3. Credit entries include the amount transferred to account 17121, or the amount written off as expense, account 54270, if project is canceled.

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

166 Postal Service Construction

16623 Building Purchase — Mail Processing Facility

This account is used to record the value of the building involved in a mail processing building purchase project. It is also used to record the cost for building improvements to make the facility suitable for postal operations. The land value is recorded in account 16613.

1. Balance (debit) represents the building value of a mail processing building purchase and building improvements.
2. Debit entries include mail processing building purchases and building improvements. (Credit contra accounts 23455 and 86623, and debit account 80620.)
3. Credit entries include the capitalized amount transferred to account 17121, or the amount written off as expense, account 54270, if project is canceled.

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

166 Postal Service Construction

16629 Building Construction — Mail Processing Building Expansion

This account is used to record the costs for expansions to existing leased or postal-owned mail processing facilities, including design, construction, and all related support costs. It also covers paving, etc., of a parking lot expansion, or a new parking lot on a contiguous piece of property.

1. Balance (debit) represents costs associated with expansion to existing leased or postal-owned mail processing facilities.
2. Debit entries include costs associated with expansion to leased or postal-owned mail processing facilities. (Credit contra accounts 23455 and 86629, and debit account 80620.)
3. Credit entries include the amount transferred to account 17121 or the amount written off as expense, account 54270, if project is canceled.

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

16 Plant and Equipment Under Construction

168 Project Authorization (Memo)

16801 Through 16803 — Construction in Progress — Descriptions

This group of accounts is maintained to control the overall status of projects authorized under the Capital Investment Program. These are memorandum accounts and are self-balancing.

1. Debit entries include project authorizations approved by the Capital Investment Committee. (Credit contra account 16802.)
2. Credit entries to account 16803 are made when an authorized project is committed and account 16802 is debited.
3. Individual accounts are as follows:

16801 Approved

- .001 Balances, Beginning of Year
- .044 Inventory Adjustments
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

16802 Uncommitted

- .001 Balances, Beginning of Year
- .044 Inventory Adjustments
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

.068 Lost or Damaged in Transit

.069 Written Off as Expense

16803 Committed

.001 Balances, Beginning of Year

.044 Inventory Adjustments

.060 Capitalization of Research and Engineering Projects

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

.068 Lost or Damaged in Transit

.069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

17111 Through 17501 — Completed — Descriptions

1. Balance (debit) in accounts 171__ Through 175__ represents the cost of completed plant property and equipment in service. Note that accrued depreciations are shown in accounts 179__ and that construction and installation in progress is shown in accounts 16__.
2. Debit entries include (a) the cost of equipment purchased and received (credit contra account 86__), (b) the cost of completed equipment transferred from another postal installation or Headquarters, (c) the value assigned to equipment transferred from other Government agencies, without cost (credit contra account 3231022), (d) the cost of equipment transferred from warehouses to using installations (credit contra account 1436064), (e) the cost of plant and equipment projects completed, and (f) the cost of Research and Engineering Projects Capitalized Through subaccount 060 (credit contra account 54240).
3. Credit entries include (a) the cost of equipment sold, abandoned or adjusted for inventory shortages (debit to accumulated depreciation contra account 179__), (b) the cost of equipment transferred to other installations, and (c) the cost of equipment transferred to another Government Agency without cost.

Note: Accounts will be maintained at the Minneapolis Accounting Service Center for Headquarters and at each Information Service Center for postal installations in the areas served.

1 Assets

17 Property, Plant, and Equipment in Service

See 17111 Through 17501 — Completed — Descriptions

171 Facilities

17111 Land

This account is used to record the acquisition cost of land purchased by the Postal Service. Restricted to St. Louis ISC.

1. Balance (debit) represents the acquisition cost of land owned by the Postal Service.
2. Debit entries include the cost of new land acquisitions. (Credit contra account 16111, 16112, 16113, or 16115.)
3. Credit entries include the acquisition cost or land sold, traded, or otherwise disposed of. (Debit contra account 54610.)

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

1 Assets

17 Property, Plant, and Equipment in Service

See 17111 Through 17501 — Completed — Descriptions

171 Facilities

17121 Postal Service-Owned Buildings

This account is used to record the acquisition cost of purchased or constructed buildings and improvement or modification costs which meet capitalization criteria. Also included are costs such as grading, landscaping, fences, walks and paved areas related to the building. This account does not include either the cost of mail mechanization equipment, e.g., conveyor system, even though attached to the building. Restricted to use by the St. Louis ISC.

1. Balance (debit) represents the cost of buildings and improvements.
2. Debit entries include the cost of new acquisitions, construction and improvements. (Credit contra account 16121, 16123, or 16125.)
3. Credit entries include the acquisition cost of buildings and improvements sold, traded or otherwise retired from service. (Debit contra account 54620.)

.001 Balance, Beginning of Year

.044 Inventory Adjustment

.060 Capitalization of Research and Engineering Projects

.061 Additions, Transferred From Construction in Progress and To Plant in Service

.062 Additions, Purchased/Depreciation Accrual

.063 Transfers From Other Postal Service Locations

.064 Transfers To Other Postal Service Locations

.065 Transfers To Government Agencies

.066 Transfers From Government Agencies

.067 Retirements/Sales/Trade-In

1 Assets

17 Property, Plant, and Equipment in Service

See 17111 Through 17501 — Completed — Descriptions

172 Mail Processing Equipment

17201 Mail Processing Equipment — Identified

This account is used to record the cost of all fixed and nonfixed mail processing equipment and mail handling systems including mechanization support equipment, mail handling support equipment, mail transport equipment, and city delivery service equipment. Also included are modification, improvement, and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC.

1. Balance (debit) represents the acquisition cost of mail processing equipment, and capital modification or improvement and installation cost.
2. Debit entries include the cost of new acquisitions, improvements, modification and installation costs (credit contra account 16231, 16232, or 16233).
3. Credit entries include the acquisition cost of equipment sold, traded or disposed.

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

See 17111 Through 17501 — Completed — Descriptions

172 Mail Processing Equipment

17202 Mail Processing Equipment — Unidentified Fixed

This account is used to record the cost of all unidentified mail processing equipment acquired as a part of a building construction contract until the Project Completion Report (Form 1233) identifies the property to a specific property code number. Restricted to use by the St. Louis ISC.

1. Balance (debit) represents the cost of mail processing equipment pending specific identification.
2. Debit entries include the cost of new mail processing equipment pending identification. (Credit contra account 16231, 16232, or 16233.)
3. Credit entries include the cost of identified mail processing equipment. (Debit appropriate account.)

.001 Balance, Beginning of Year

.060 Capitalization of Research and Engineering Projects

.061 Additions, Transferred From Construction in Progress and To Plant in Service

1 Assets

17 Property, Plant, and Equipment in Service

See 17111 Through 17501 — Completed — Descriptions

172 Mail Processing Equipment

17203 Reserve for Mail Processing Equipment Disposals or Write-Downs

This account is used to record the estimated cost of mail processing equipment to be written off or down. Restricted to use by the St. Louis ISC.

1. Balance (credit) represents the estimated amount of mail processing equipment to be written off within the next year.
2. Debit entries include decreases in the estimated write offs. (Credit contra account 54640, Equipment Valuation Adjustments.)
3. Credit entries include increases to the estimated write offs. (Debit contra account 54640.)

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

See 17111 Through 17501 — Completed — Descriptions

173 Motor Vehicle

17301 Motor Vehicles

This account is used to record the acquisition cost of motor vehicles including passenger cars, trailers, trucks, and tractors. It also includes vehicle auxiliary equipment costs.

1. Balance (debit) represents the acquisition cost of motor vehicles and auxiliary equipment.
2. Debit entries includes the cost of new acquisitions, auxiliary equipment and freight. (Credit contra account 16331, 16332, 16333, 16334, 16335, or 16339.)
3. Credit entries include the cost of vehicles retired from service and written off. (Debit contra account 54630.)

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

See 17111 Through 17501 — Completed — Descriptions

174 Retail Equipment

17401 Retail Equipment

This account is used to record the acquisition of window service and self-service equipment, and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC.

1. Balance (debit) represents the acquisition cost of customer support equipment.
2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431, 16432, or 16433.)
3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.)

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

See 17111 Through 17501 — Completed — Descriptions

175 Postal Support Equipment

17501 Postal Support Equipment

This account is used to record the acquisition cost of administrative and general support equipment, maintenance equipment, and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing, or customer service equipment, or a motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC.

1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications.
2. Debit entries include the acquisition costs of postal support equipment procured and modifications or improvements. (Credit contra account 16531, 16532, or 16533.)
3. Credit entries include the acquisition cost of equipment sold, traded or otherwise disposed. (Debit contra account 54620.)

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

178 Noncontractual Purchases

17801 Personal Property Costing Under \$2,000 Per Unit

This account is used to record the acquisition cost of personal property costing under \$2,000 and acquired on a FY 1980 or prior contract. Restricted to use by the St. Louis ISC.

1. Balance (debit) represents the acquisition cost of mail processing, customer service, and postal support equipment costing under \$2,000 per unit and transferred from accounts 17201, 17401 and 17501 as of the close of FY 1980. Depreciation is based on the properties weighted average remaining service life.
2. Debit entries include the acquisition cost of personal property costing under \$2,000 per unit and acquired on a FY 1980 or prior year contract/purchase order or FEDSTRIP requisition and received in FY 1981 or subsequent fiscal years. (Credit contra account 162_ __, 164_ __, or 165_ __.)
3. Credit entries include adjustments required to correct the account balance for items subsequently identified as components of systems costing more than \$2,000. (Debit contra account 17201, 17401, or 17501.)

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

178 Noncontractual Purchases

17802 Capital Purchases by GSA Credit Card

This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card.

1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card.
2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account.
3. Credit entries include adjustments.

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .060 Capitalization of Research and Engineering Projects
- .061 Additions, Transferred From Construction in Progress and To Plant in Service
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .068 Lost or Damaged in Transit
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

179 Accumulated Depreciation

17910 Through 17980 — Costs of Depreciation — Descriptions

This group of accounts is used to record the accumulated depreciation deducted from the 171__? Through 175__, and 178__ series of accounts.

1. Balance (credit) in accounts beginning with 179__ represents the accumulated depreciation that is to be deducted from comparable accounts in the 171__ Through 175__ and 178__ group to arrive at the net book value of plant in service.
2. Credit entries include the amount of depreciation that has been charged to expense and the accumulated depreciation charged to equity when assets are transferred from other U.S. government agencies and others.
3. Debit entries include the cost of equipment sold, abandoned, or adjusted for inventory shortages (credit contra accounts in the 171__ Through 175__ group) and the accumulated depreciation to date for assets that are transferred to other U.S. government agencies.

1 Assets

17 Property, Plant, and Equipment in Service

179 Accumulated Depreciation

See 17910 Through 17980 — Costs of Depreciation — Descriptions

17910 Facilities

This account is used to record accumulated depreciation for Postal Service-owned buildings, building improvements and associated land improvements.

1. Balance (credit) represents accumulated depreciation on Postal Service-owned buildings and building improvements.
2. Debit entries include accumulated depreciation written off to determine gain or loss when the building is sold or otherwise disposed of. (Credit contra account 17121.)
3. Credit entries include additional accounting period depreciation (debit contra account 54310 — land improvements, and 54320 — buildings and improvements).

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense

1 Assets

17 Property, Plant, and Equipment in Service

179 Accumulated Depreciation

See 17910 Through 17980 — Costs of Depreciation — Descriptions

17920 Mail Processing Equipment

This account is used to record accumulated depreciation on mail processing equipment and equipment modifications or improvements.

1. Balance (credit) represents accumulated depreciation on mail processing equipment and modifications.
2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold or otherwise disposed of. (Credit contra account 17201.)
3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.)

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

1 Assets

17 Property, Plant, and Equipment in Service

179 Accumulated Depreciation

See 17910 Through 17980 — Costs of Depreciation — Descriptions

17930 Motor Vehicles

This account is used to record accumulated depreciation on Postal Service-owned motor vehicles and auxiliary equipment.

1. Balance (credit) represents accumulated depreciation on motor vehicles and auxiliary equipment.
2. Debit entries include accumulated depreciation written off to determine gain or loss when vehicles are sold, traded, or otherwise disposed of. (Credit contra account 17301.)
3. Credit entries include additional accounting period depreciation. (Debit contra account 54340.)

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

1 Assets

17 Property, Plant, and Equipment in Service

179 Accumulated Depreciation

See 17910 Through 17980 — Costs of Depreciation — Descriptions

17940 Retail Equipment

This account is used to record accumulated depreciation on retail equipment and modification costs.

1. Balance (credit) represents accumulated depreciation on retail equipment and modification costs.
2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold, traded, or otherwise disposed of (credit contra account 17401).
3. Credit entries include additional accounting period depreciation (debit contra account 54330).

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

1 Assets

17 Property, Plant, and Equipment in Service

179 Accumulated Depreciation

See 17910 Through 17980 — Costs of Depreciation — Descriptions

17950 Postal Support Equipment

This account is used to record accumulated depreciation on postal support equipment, i.e., ADP equipment, office machines and office furniture.

1. Balance (credit) represents accumulated depreciation on postal support equipment.
2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold, traded or otherwise disposed of. (Credit contra account 17501.)
3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.)

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In

1 Assets

17 Property, Plant, and Equipment in Service

179 Accumulated Depreciation

See 17910 Through 17980 — Costs of Depreciation — Descriptions

17980 Personal Property Costing Under \$2,000 Per Unit and Mail Transport Containers

This account is used to record accumulated depreciation of personal property costing under \$2,000 per unit and mail transport containers. The initial balance was established by transferring the accumulated depreciation for this property from accounts 17201, 17401 and 17501 at the close of FY 1980.

1. Balance (credit) represents accumulated depreciation on personal property costing under \$2,000 and mail transport containers.
2. Credit entries include additional accounting period depreciation (debit contra account 54330).
3. Debit entries include adjustments.

- .001 Balance, Beginning of Year
- .044 Inventory Adjustment
- .062 Additions, Purchased/Depreciation Accrual
- .063 Transfers From Other Postal Service Locations
- .064 Transfers To Other Postal Service Locations
- .065 Transfers To Government Agencies
- .066 Transfers From Government Agencies
- .067 Retirements/Sales/Trade-In
- .069 Written Off as Expense