

5 Expenses

5_ _ _ _ Expenses — Descriptions

Accounts in the 5_ _ _ _ series identify Postal Service expenditures for current operating costs and depreciation accruals. In a typical transaction, the 51_ _ _ _ , 53_ _ _ _ , or 55_ _ _ _ account is debited and accounts payable 23_ _ _ _ is credited. When a transaction has been processed through the commitment series 7_ _ _ _ accounts, and the goods or services on order are received, the 52_ _ _ _ , 54_ _ _ _ , or 56_ _ _ _ account is debited, accounts payable is credited, and the entries in the 7_ _ _ _ series accounts are reversed. Exceptions to these general rules are the reimbursement and cost reduction accounts 59_ _ _ _ .

51 Personnel

51_ _ _ Personnel — Descriptions

The 51_ _ _ series of accounts includes the cost elements related to the employment of postal personnel. Those cost elements include compensation, benefits, employee relations, and travel. Also included are separate accounts for the applicable reimbursement by employees of such costs. Account numbers have been assigned for each of these employment-related expenditures. Associated with each account number is a subaccount number that further identifies each personnel cost element by category of employed personnel. Expenses are further identified to Postal Service Organizational Units by means of finance numbers and B/A codes. Finance numbers make it possible to retrieve expense data applicable to various organizational entities.

511 Personnel Compensation

51101 Straight Time Salaries — Workhours — Full-Time Employees

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)

- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51102 Straight Time Salaries — Workhours — Part-Time and Casual Employees**
 - .101 Postmaster
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .112 Rural Carrier
 - .113 City Delivery Carrier
 - .114 Vehicle Operator (Driver)
 - .121 Maintenance, Building Services
 - .123 Maintenance, Postal Operating Equipment
 - .125 Maintenance, Buildings and Plant Equipment

- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51103 Overtime Pay**
 - .101 Postmaster
 - .102 Postmaster Relief/Replacement
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .112 Rural Carrier
 - .113 City Delivery Carrier
 - .114 Vehicle Operator (Driver)

- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51104 Penalty Overtime Pay**
 - .101 Postmaster
 - .102 Postmaster Relief/Replacement
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger

- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsuper-
visory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51105 Sunday, Holiday, and Night Differential Premium Pay**
 - .101 Postmaster
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices

- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsuper-
visory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51106 Limited Duty Assignment Program**
 - .101 Postmaster
 - .102 Postmaster Relief/Replacement

- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51108	Postal Service/Department of Labor Rehabilitation Program
.101	Postmaster
.102	Postmaster Relief/Replacement
.103	Supervisor, General
.104	Clerk, Nurse
.105	Clerk, CAG K-L Offices
.107	Mail Handler
.111	Special Delivery Messenger
.112	Rural Carrier
.113	City Delivery Carrier
.114	Vehicle Operator (Driver)
.121	Maintenance, Building Services
.123	Maintenance, Postal Operating Equipment
.125	Maintenance, Buildings and Plant Equipment
.127	Maintenance, Administrative Support
.130	Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
.141	Vehicle Maintenance
.142	Mail Equipment Shops
.144	Accounting Service Center
.145	Diversity, Field Offices
.146	Facilities, Field Offices
.147	Purchasing, Material Distribution Centers
.148	Purchasing, Field Service Centers
.149	Maintenance Technical Support Center
.150	Stamp Distribution Network
.151	Transportation Management Service Center
.152	Statistical Programs Service Center
.153	Repair and Service Facility
.154	Law Offices, Field
.155	Rates and Classification Service Center
.156	Communications, Field Offices
.157	Human Resources Service Center, Employee Relations
.161	Bulk Mail Center General Manager
.171	Inspection Service, Inspectors
.172	Inspection Service, Administration
.175	Inspection Service, Postal Service Protection Force

- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51109 Leave Without Pay (LWOP) Hours Activity

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager

- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51111 Lump Sum Performance Award — Postal Service Executive Service (PCES)**
 - .101 Postmaster
 - .103 Supervisor, General
 - .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
 - .142 Mail Equipment Shops
 - .144 Accounting Service Center
 - .145 Diversity, Field Offices
 - .146 Facilities, Field Offices
 - .147 Purchasing, Material Distribution Centers
 - .148 Purchasing, Field Service Centers
 - .149 Maintenance Technical Support Center
 - .150 Stamp Distribution Network
 - .151 Transportation Management Service Center
 - .152 Statistical Programs Service Center
 - .153 Repair and Service Facility
 - .154 Law Offices, Field
 - .155 Rates and Classification Service Center
 - .156 Communications, Field Offices
 - .157 Human Resources Service Center, Employee Relations
 - .161 Bulk Mail Center General Manager
 - .171 Inspection Service, Inspectors
 - .172 Inspection Service, Administration
 - .181 Area Offices
 - .182 Information Service Center
 - .183 Headquarters
- 51112 Merit Bonus Payments — Executive and Administrative Schedule (EAS)**
 - .101 Postmaster
 - .103 Supervisor, General

- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51113	Lump Sum or Bonus Payments
.101	Postmaster
.102	Postmaster Relief/Replacement
.103	Supervisor, General
.104	Clerk, Nurse
.105	Clerk, CAG K-L Offices
.107	Mail Handler
.111	Special Delivery Messenger
.112	Rural Carrier
.113	City Delivery Carrier
.114	Vehicle Operator (Driver)
.121	Maintenance, Building Services
.123	Maintenance, Postal Operating Equipment
.125	Maintenance, Buildings and Plant Equipment
.127	Maintenance, Administrative Support
.130	Professional, Administrative and Technical (Nonbargaining, Nonsuper- visory)
.141	Vehicle Maintenance
.142	Mail Equipment Shops
.144	Accounting Service Center
.145	Diversity, Field Offices
.146	Facilities, Field Offices
.147	Purchasing, Material Distribution Centers
.148	Purchasing, Field Service Centers
.149	Maintenance Technical Support Center
.150	Stamp Distribution Network
.151	Transportation Management Service Center
.152	Statistical Programs Service Center
.153	Repair and Service Facility
.154	Law Offices, Field
.155	Rates and Classification Service Center
.156	Communications, Field Offices
.157	Human Resources Service Center, Employee Relations
.161	Bulk Mail Center General Manager
.171	Inspection Service, Inspectors
.172	Inspection Service, Administration
.175	Inspection Service, Postal Service Protection Force

- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51121 Salaries — Training

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager

- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51141 Annual Leave Accrued (Earned)

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices

- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51142 Holiday Leave Accrued

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field

- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51143 Salaries — Sick Leave

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center

- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51145 Salaries — Other Leave

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsuper-
visory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51147 Salaries — Leave Replacement CAG L Post Office**
 - .102 Postmaster Relief/Replacement
- 51151 Salaries — Severance Pay**
 - .101 Postmaster
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .112 Rural Carrier
 - .113 City Delivery Carrier
 - .114 Vehicle Operator (Driver)
 - .121 Maintenance, Building Services
 - .123 Maintenance, Postal Operating Equipment
 - .125 Maintenance, Buildings and Plant Equipment
 - .127 Maintenance, Administrative Support
 - .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
 - .141 Vehicle Maintenance
 - .142 Mail Equipment Shops
 - .144 Accounting Service Center

- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

51 Personnel

512 Personnel Benefits

51202 Health Benefits

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager

- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51203 Health Benefits — Adverse Actions**
- 51204 Health Benefits — Retired Annuitant**
- 51205 Special Expense Accruals — Personnel Related**
- 51206 Workers' Compensation — Chargeback**
- 51207 Workers' Compensation — Contra Offset**
- 51208 Workers' Compensation**
- 51209 Health Benefit Premiums — Workers' Compensation Claimants**
- 51211 Retirement Fund — FERS — Mandatory Coverage**
 - .101 Postmaster
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .112 Rural Carrier
 - .113 City Delivery Carrier
 - .114 Vehicle Operator (Driver)
 - .121 Maintenance, Building Services
 - .123 Maintenance, Postal Operating Equipment
 - .125 Maintenance, Buildings and Plant Equipment
 - .127 Maintenance, Administrative Support
 - .130 Professional, Administrative and Technical (Nonbargaining, Nonsuper-
visory)
 - .141 Vehicle Maintenance
 - .142 Mail Equipment Shops
 - .144 Accounting Service Center
 - .145 Diversity, Field Offices
 - .146 Facilities, Field Offices
 - .147 Purchasing, Material Distribution Centers
 - .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51212 Retirement Fund

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices

- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51213 Retirement Fund — Adverse Actions

51214 Retirement Fund — Post 1983 Employees

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance

- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51215 Retirement Fund — FERS — Voluntary Conversion**
- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support

- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51216 Social Security Taxes

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services

- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51217 FICA Hospital Insurance Tax — Medicare**
 - .101 Postmaster
 - .102 Postmaster Relief/Replacement
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .112 Rural Carrier

- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51218 Social Security Taxes — Post 1983 Employees**
- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices

- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsuper-
visory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51219 FICA — Old Age, Survivor and Disability Insurance — Voluntary
Conversion**
- .101 Postmaster

- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51221 FICA — Old Age, Survivor and Disability Insurance — Mandatory Coverage

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force

- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51222 Group Life Insurance

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager

- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51223 Group Life Insurance — Adverse Action**
- 51224 Optional Life Insurance — PCES**
- .101 Postmaster
- .103 Supervisor, General
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsuper-
visory)
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51226 Thrift Savings Plan — Mandatory Coverage**
- .101 Postmaster

- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51227	Thrift Savings Plan — Voluntary Conversion
.101	Postmaster
.103	Supervisor, General
.104	Clerk, Nurse
.105	Clerk, CAG K-L Offices
.107	Mail Handler
.111	Special Delivery Messenger
.112	Rural Carrier
.113	City Delivery Carrier
.114	Vehicle Operator (Driver)
.121	Maintenance, Building Services
.123	Maintenance, Postal Operating Equipment
.125	Maintenance, Buildings and Plant Equipment
.127	Maintenance, Administrative Support
.130	Professional, Administrative and Technical (Nonbargaining, Nonsuper- visory)
.141	Vehicle Maintenance
.142	Mail Equipment Shops
.144	Accounting Service Center
.145	Diversity, Field Offices
.146	Facilities, Field Offices
.147	Purchasing, Material Distribution Centers
.148	Purchasing, Field Service Centers
.149	Maintenance Technical Support Center
.150	Stamp Distribution Network
.151	Transportation Management Service Center
.152	Statistical Programs Service Center
.153	Repair and Service Facility
.154	Law Offices, Field
.155	Rates and Classification Service Center
.156	Communications, Field Offices
.157	Human Resources Service Center, Employee Relations
.161	Bulk Mail Center General Manager
.171	Inspection Service, Inspectors
.172	Inspection Service, Administration
.175	Inspection Service, Postal Service Protection Force
.181	Area Offices

.182 Information Service Center

.183 Headquarters

51228 Retirement Contributions — Special Contract Employees

.183 Headquarters

51229 Fiduciary Insurance

51239 Miscellaneous Expense Allowance

.101 Postmaster

.103 Supervisor, General

.104 Clerk, Nurse

.105 Clerk, CAG K-L Offices

.107 Mail Handler

.111 Special Delivery Messenger

.112 Rural Carrier

.113 City Delivery Carrier

.114 Vehicle Operator (Driver)

.121 Maintenance, Building Services

.123 Maintenance, Postal Operating Equipment

.125 Maintenance, Buildings and Plant Equipment

.127 Maintenance, Administrative Support

.130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)

.141 Vehicle Maintenance

.142 Mail Equipment Shops

.144 Accounting Service Center

.145 Diversity, Field Offices

.146 Facilities, Field Offices

.147 Purchasing, Material Distribution Centers

.148 Purchasing, Field Service Centers

.149 Maintenance Technical Support Center

.150 Stamp Distribution Network

.151 Transportation Management Service Center

.152 Statistical Programs Service Center

.153 Repair and Service Facility

.154 Law Offices, Field

.155 Rates and Classification Service Center

.156 Communications, Field Offices

- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51241 Advance Round Trip

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field

- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51242 En Route Travel

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center

- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51243 Temporary Quarters

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network

- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51244 Transportation of Household Effects

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51245 Return Trips to Residence at Former Duty Station

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices

- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51246 Spouse Job Search Assistance Expense

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center

- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51247 Grossing Up/RIT**
- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance

- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51248 Residence Purchase and/or Sale/Lease

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support

- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51249 Mortgage Interest Differential**
- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment

- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51251 Uniform and Work Clothes Program**
 - .101 Postmaster
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .113 City Delivery Carrier
 - .114 Vehicle Operator (Driver)
 - .121 Maintenance, Building Services
 - .123 Maintenance, Postal Operating Equipment

- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .151 Transportation Management Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .175 Inspection Service, Postal Service Protection Force
- .183 Headquarters
- 51261 Unemployment Compensation Expense**
- 51271 Survivor's Benefits — PCES**
- 51272 Promotion Pay Anomaly**
- 51281 Annuity Protection Program — Annuitant Benefits**
 - .101 Postmaster
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .112 Rural Carrier
 - .113 City Delivery Carrier
 - .114 Vehicle Operator (Driver)
 - .121 Maintenance, Building Services
 - .123 Maintenance, Postal Operating Equipment
 - .125 Maintenance, Buildings and Plant Equipment
 - .127 Maintenance, Administrative Support
 - .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)

- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51283 Annuity Protection Program — Survivor's Benefits**
 - .101 Postmaster
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .112 Rural Carrier
 - .113 City Delivery Carrier
 - .114 Vehicle Operator (Driver)
 - .121 Maintenance, Building Services
 - .123 Maintenance, Postal Operating Equipment
 - .125 Maintenance, Buildings and Plant Equipment
 - .127 Maintenance, Administrative Support
 - .130 Professional, Administrative and Technical (Nonbargaining, Nonsuper-
visory)

- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51285 Annuity Protection Program — Contra Offset**
 - .101 Postmaster
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .112 Rural Carrier
 - .113 City Delivery Carrier
 - .114 Vehicle Operator (Driver)
 - .121 Maintenance, Building Services
 - .123 Maintenance, Postal Operating Equipment
 - .125 Maintenance, Buildings and Plant Equipment
 - .127 Maintenance, Administrative Support
 - .130 Professional, Administrative and Technical (Nonbargaining, Nonsuper-
visory)

- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51286 Annuity Protection Program — Survivor's Benefits — Life Insurance**
 - .101 Postmaster
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .112 Rural Carrier
 - .113 City Delivery Carrier
 - .114 Vehicle Operator (Driver)
 - .121 Maintenance, Building Services
 - .123 Maintenance, Postal Operating Equipment
 - .125 Maintenance, Buildings and Plant Equipment
 - .127 Maintenance, Administrative Support

- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51287 Annuity Protection Program — Contra Offset — Survivors Benefits — Life Insurance Premiums**
- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support

- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51291 Retired Annuitants Life Insurance**
- 51297 FICA Hospital Insurance Tax — Medicare — Lump Sum or Bonus Payments CSRS**
- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment

- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51298 Social Security Taxes — Post-1983 Employees — Lump Sum or Bonus Payments**
- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier

- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51299 Social Security Taxes — Lump Sum or Bonus Payments**
- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler

- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

51 Personnel

513 Employee Relations

51301	Lump Sum Payment — Striving for Excellence Together (SET) Payment
.101	Postmaster
.102	Postmaster Relief/Replacement
.103	Supervisor, General
.104	Clerk, Nurse
.105	Clerk, CAG K-L Offices
.107	Mail Handler
.111	Special Delivery Messenger
.112	Rural Carrier
.113	City Delivery Carrier
.114	Vehicle Operator (Driver)
.121	Maintenance, Building Services
.123	Maintenance, Postal Operating Equipment
.125	Maintenance, Buildings and Plant Equipment
.127	Maintenance, Administrative Support
.130	Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
.141	Vehicle Maintenance
.142	Mail Equipment Shops
.144	Accounting Service Center
.145	Diversity, Field Offices
.146	Facilities, Field Offices
.147	Purchasing, Material Distribution Centers
.148	Purchasing, Field Service Centers
.149	Maintenance Technical Support Center
.150	Stamp Distribution Network
.151	Transportation Management Service Center
.153	Repair and Service Facility
.154	Law Offices, Field
.155	Rates and Classification Service Center
.156	Communications, Field Offices
.157	Human Resources Service Center, Employee Relations
.161	Bulk Mail Center General Manager

- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51313 Employee Awards

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices

- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51314 Exceptional Individual Performance Awards

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field

- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51321 Special Achievement Awards — PCES

- .101 Postmaster
- .103 Supervisor, General
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

- 51335 Fair Labor Standards Act Expense**
- 51336 Miscellaneous Compensation Payments — Settlement Prior to Full Arbitration or Arbitrated Awards**
 - .190 Hempstead Route Adjustments
- 51337 Miscellaneous Compensation Payments — Arbitrated Awards — Settlements Prior to Full Arbitration — Grievances and EEO Complaints**
 - .101 Postmaster
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler
 - .111 Special Delivery Messenger
 - .112 Rural Carrier
 - .113 City Delivery Carrier
 - .114 Vehicle Operator (Driver)
 - .121 Maintenance, Building Services
 - .123 Maintenance, Postal Operating Equipment
 - .125 Maintenance, Buildings and Plant Equipment
 - .127 Maintenance, Administrative Support
 - .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
 - .141 Vehicle Maintenance
 - .142 Mail Equipment Shops
 - .144 Accounting Service Center
 - .145 Diversity, Field Offices
 - .146 Facilities, Field Offices
 - .147 Purchasing, Material Distribution Centers
 - .148 Purchasing, Field Service Centers
 - .149 Maintenance Technical Support Center
 - .150 Stamp Distribution Network
 - .151 Transportation Management Service Center
 - .152 Statistical Programs Service Center
 - .153 Repair and Service Facility
 - .154 Law Offices, Field
 - .155 Rates and Classification Service Center
 - .156 Communications, Field Offices
 - .157 Human Resources Service Center, Employee Relations

- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

51 Personnel

514 Travel

51401 Other Than Training — Domestic

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations

- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

51403 Other Than Training — Detail Assignment

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field

- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51404 Foreign — Travel**
 - .101 Postmaster
 - .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
 - .144 Accounting Service Center
 - .145 Diversity, Field Offices
 - .154 Law Offices, Field
 - .155 Rates and Classification Service Center
 - .156 Communications, Field Offices
 - .171 Inspection Service, Inspectors
 - .172 Inspection Service, Administration
 - .181 Area Offices
 - .182 Information Service Center
 - .183 Headquarters
- 51405 International Postal Congress**
 - .183 Headquarters
- 51406 Board of Governors**
- 51407 Employee Development**
- 51408 Tuition — Employee Development**
- 51411 Training — Outside**
 - .101 Postmaster
 - .102 Postmaster Relief/Replacement
 - .103 Supervisor, General
 - .104 Clerk, Nurse
 - .105 Clerk, CAG K-L Offices
 - .107 Mail Handler

- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters
- 51413 Training — Postal Service**
 - .101 Postmaster
 - .102 Postmaster Relief/Replacement
 - .103 Supervisor, General

- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

51 Personnel

518 Transfers

51898 Salary and Benefits — Employee Development

51899 Salary and Benefits — Employee Development Contra Offset

5 Expenses

51 Personnel

519 Reimbursements and Cost Reductions

51911 Salaries

.121 Maintenance, Building Services

5 Expenses

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

- 52101 Postal Supplies Paid at Information Systems Service Centers**
- 52102 Postal Supplies, Disbursements Recorded on Statements of Account**
 - .546 Postal Supplies
- 52103 Spare Parts for Mechanization and Buildings**
- 52104 Office Furniture and Expendable Equipment — Disbursements Recorded on Statements of Account**
 - .543 Office Furniture and Expendable Equipment
- 52105 Office Furniture and Expendable Equipment — Paid at Information Systems Service Centers**
- 52106 Mail Processing Equipment**
- 52107 Retail Equipment**
- 52108 Delivery Services Equipment**
- 52109 Telecommunication Supplies**
 - .542 Telecommunications Supplies
- 52110 Issues From Mail Equipment Shops (MES) Inventory**
- 52111 Imprest Fund Purchases by Credit Card**
- 52115 Noncapital — Employee Development**
- 52117 Supplies and Services — Employee Development**
- 52120 Issues From Supply Centers — Parts and Supplies**
- 52130 Issues From Maintenance Technical Equipment Centers**
- 52131 Mailbags Purchases**
- 52140 Issues From Postage Stamp Inventory**
- 52150 Issues From Vehicle Maintenance Facilities (VMFS)**
- 52151 Vehicle Supplies and Materials Charged Direct**
 - .594 Vehicle Supplies Expense
- 52152 Vehicle Maintenance Facility Supplies and Equipment**
 - .550 Postal Supplies Vehicle Maintenance Facility
- 52153 Compressed Natural Gas**
 - .697 Purchase of Compress Natural Gas

52155	Prepaid Postage — Supplies
52160	Lost, Damaged, and Written Off — Parts Repair Cost
52170	Issues From Vehicle Maintenance Facilities (VMFS)
52171	ADP Supplies
.544	ADP Supplies
52172	Office and Medical Supplies
52173	Custodial and Building Supplies — Paid at Information Service Centers — Noncontractual
52174	Photographs and Films
52175	VMF Custodial Building Supplies and Services
52176	PO Custodial Building Supplies and Services — Disbursements Recorded on Statements of Account
.147	Purchasing Field Personnel
.148	Purchasing Service Center
.583	Custodial Building Supplies and Services
52177	Expedited Mail — Services
52178	Priority Mail — Services
52180	Contractual Services, Other Than Equipment Repairs and Maintenance — Remote Encoding Spare Parts

5 Expenses

52 Supplies, Materials, and Services

522 Inventory Adjustments

- 52210 General Adjustments**
- 52220 Obsolete Inventories Written Off**
- 52230 Repaired Items Returned to Stock**
- 52240 VMF Inventory Adjustments**
- 52250 VMF Obsolete Inventories Written Off**
- 52260 Revaluation for Lower of Cost or Market**
- 52270 Personal Property — Physical Inventory Adjustments**
- 52290 Items Returned to Stock — Assets Inventory Management (AIM) Program**

5 Expenses

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52301 Contract Station Service

.579 Contract Station Services

52311 Contract Job Cleaners — Building Services

52313 Custodial and Building Services

52315 Maintenance Services — Providence, RI

52321 Outside Consulting Fees

52322 Outside Consulting Travel

52323 Market Research Services

52325 Advertising and Sales Promotion

.080 Express Mail

.081 Priority Mail

.082 Philatelic

.083 Marketing and Sales Field

.084 Automation/Business Mail

.085 Retail

.086 Sales Support

.087 Advertising Mail

.088 International

.089 New Corporate Promotion

.090 Parcel Post

.091 Miscellaneous

.596 Miscellaneous Advertising Expense

52327 Value-in-Kind Expense

.080 Express Mail

.081 Priority Mail

.082 Philatelic

.083 Marketing and Sales Field

.084 Automation/Business Mail

.085 Retail

.086 Sales Support

.087 Advertising Mail

.088 International

.089	New Corporate Promotion
.090	Parcel Post
.091	Miscellaneous
52331	ADP Services — Commercial
.545	ADP Services, Commercial
52332	ADP Services — Commercial Software Packages
52333	ADP Services — Government Agencies
52341	Health Services by Government Agencies
52343	Remote Encoding Keying
52357	Applicant Background Investigations
52359	Professional and Other Miscellaneous Service
52361	Training — Course Development, Outside Assistance
52363	Training — Outside Instruction (Instructors and Fees)
.684	Training, Instructor Fee — Post Office
.689	Training, Instructor Fee — Vehicle Maintenance Facility
52365	Training — Instructional Assistance
52367	Training — Miscellaneous Training Supplies and Materials
.685	Training, Supplies and Materials — Post Office
.687	Training, Supplies and Materials — Vehicle Maintenance Facility
52369	Training — Course Materials, Audiovisual Support

5 Expenses

52 Supplies, Materials, and Services

524 Other Services

- 52411 Information Systems Chargeback**
- 52412 Vehicle Sales Expense (Outside) Postal Service**
 - .595 Vehicle Sales Expense
- 52415 Energy Projects**
 - .619 Energy Project Expense — Post Office
 - .620 Energy Project Expense — Vehicle Maintenance Facility
- 52417 Safety Projects**
 - .628 Safety Projects Expense — Post Office
 - .629 Safety Projects Expense — Vehicle Maintenance Facility
- 52418 Miscellaneous Services — Disbursements Recorded on State-
ments of Account**
 - .587 Miscellaneous Supplies, Materials and Services
- 52419 Miscellaneous Service (Not Contractual) — Paid at Information
Service Centers**
- 52421 Audit Services by Government Agencies**
- 52422 Services — Office of Personnel Management — EEO Appeals
Examiners**
- 52423 Services (Other Than Health) by Government Agencies**
- 52424 Services by Commercial Banks**
- 52425 Candidate Readiness Program**
- 52427 Services — Medical Expenses for On-the-Job Injury or Illness**
 - .577 Medical Expenses — On-the-Job Injury or Illness
- 52428 Services — Medical Expenses for Routine Medical Examinations**
 - .578 Medical Expenses — Routine Examinations
- 52429 Medical Expenses**
- 52431 Print Shop Cost Chargeback**
- 52432 Miscellaneous Service (Not Contractual) — Rates and Classifica-
tion Implementation Costs**
- 52433 International Philatelic Fulfillment Center**
 - .562 International Shipping Costs
- 52435 Outside Printing and Reproduction — Field**
 - .598 Outside Printing and Reproduction

52436	Outside Printing and Reproduction — Headquarters
52437	Printing — Employee Development
52438	Internal Mail Chargeback
52439	Expedited Mail Fee Chargeback
52441	Cost of Postage Stock
.627	Precanceling of Stamps Paid at Post Office
52442	Philatelic Products
52443	Cost of Embossed Stamped Envelopes
52444	Incentive or Promotional Olympic Products
52445	Olympic Products
52446	Packaging Products Nationally Generated
.493	Cost of Packaging Products
52447	Facsimile Mail Service
52448	Postal-Related Merchandise
.494	Postal-Related Merchandise Costs
52449	Money Orders
52451	Carfare — Carrier-Owned
52453	Carfare — Other Than Carrier-Owned
.538	Local Transportation
52454	Carfare — Local Transportation — Headquarters
52455	Carfare — Tolls and Ferriage
.540	Tolls and Ferriage
52457	Carfare — Special Delivery Fees
.541	Special Delivery Fees
52459	Carfare — Vehicle Hire
52461	Carfare — Equipment Maintenance Allowance — Special Delivery Messenger
52462	Carfare — Equipment Maintenance Allowance — Rural Carrier
52472	Expenses — Debit or Credit Card Chargebacks

5 Expenses

52 Supplies, Materials, and Services

528 Freight

52801 Supplies

52810 Capital Equipment

52899 Other Services — Employee Development — Contra Offset

5 Expenses

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

- 52901 Fines and Penalties — Supplies and Materials**
- 52903 Fines and Penalties — Services**
- 52905 Olympic Products**
- 52911 Miscellaneous — Government Agencies — Supplies and Materials**
- 52913 Miscellaneous Government Agencies — Services**
- 52914 Miscellaneous — Other Services**
 - .176 Reimbursement Miscellaneous Services, Non-Government Agencies
- 52915 Discounts Earned**
- 52918 Recovery of Continuation of Pay**
- 52941 Uniform Allowance Procurement**
- 52951 Vehicle Supplies and Services — Nationwide Warranty Negotiations**
 - .168 Vehicle Warranty Reimbursements
- 52953 Vehicle Supplies and Services — U.S. Government Agencies**
- 52955 Vehicle Supplies and Service — Other Than U.S. Government Agencies**
- 52963 Sale of Supply Center Inventories**
- 52965 Sale of Tabulating Cards**
- 52967 Sale of Waste Paper and Twine**
 - .149 Sale of Waste Paper, Twine, Dead Mail and Other Recyclable Matter
- 52968 Sale of Scrap — Mailbag Repair Units and Depositories**
- 52969 Sale of Scrap — Mail Equipment Shops**

5 Expenses

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

- 53119 Transportation of Stamps to Retail Units — Surface**
- 53121 Highway Services — Highway, Intra-SCF, Regular Contracts**
- 53122 Highway Services — Highway, Intra-SCF, Exceptional Service**
- 53123 Highway Services — Highway, Intra-SCF, Emergency Contracts**
- 53124 Highway Services — Highway, Inter-SCF, Regular Contracts**
- 53125 Highway Services — Highway, Inter-SCF, Exceptional Service**
- 53126 Highway Services — Highway, Inter-SCF, Emergency Contracts**
- 53127 Highway Services — Intra-BMC, Regular Service**
- 53128 Highway Services — Intra-BMC, Exceptional Service**
- 53129 Highway Services — Intra-BMC, Emergency Service**
- 53131 Highway Services — Highway, Inter-BMC/ASF**
- 53132 Highway Services — Inter-BMC/HFU Exceptional Service**
- 53133 Highway Services — Inter-BMC/HFU Emergency Service**
- 53134 Highway Services — Plant Load — Annual Rate Contracts**
- 53135 Highway Services — Plant Load Trip Rate Contracts**
- 53136 Highway Services — Intra-BMC — Leased Trailer Fleet**
- 53137 Highway Services — Damage to Highway Vans**
- 53138 Highway Services — Detention of Highway Vans**
- 53139 Highway Services — Area Bus Contracts**
- 53142 Rail Services — Passenger Train Service**
- 53143 Rail Services — Freight Train Service (Boxcar)**
- 53144 Rail Services — Rail Terminal Handling Contracts**
- 53145 Rail Services — Plant Loaded Train Service**
- 53146 Rail Ramp/Deramp, Shuttle, and Switching**
- 53147 Rail Services — Damage to Rail Vans**
- 53148 Detention/Demurrage on Rail Vans/Cars**
- 53149 Rail Services — Drayage To/From Local Railhead**
- 53163 Contract Truck Terminal Services**
- 53165 Contract Rail Terminal Services**
- 53183 Inland Domestic Water Contracts**

53184	Water Service — Offshore Domestic Water Contracts
53191	Highway Services — Empty Mail Equipment
53192	Rail Services — Empty Mail Equipment
53194	Empty Equipment — Mail Equipment Terminal Contracts

5 Expenses

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

- 53201 Air Service — Airmail**
- 53206 Air Service — Airlift FCM**
- 53208 Air Service — Airlift FCM — U.S. to Mexico**
- 53212 Air Service — Airlift Surface Mail**
- 53225 Foreign Countries — Outbound Direct Entry — Mail Foreign Administration**
- 53226 Foreign Countries — Outbound International Business Reply Mail — Air — LC/AO**
- 53261 Terminal/Transit Charges — Air — Internal Conveyance**
- 53262 Transit Charges — Surface**
- 53263 Terminal Dues LC (Letter Class) and AO (Printed Matter) — Air**
- 53264 International Express Mail**
- 53265 Terminal/Transit Charges — Air — Onward Conveyance**
- 53266 Terminal/Transit Charges — Surface — Parcel Post**
- 53268 Terminal/Transit Charges — Terminal Dues — LC & AO (Printed Matter) — Surface**
- 53281 Water Service — International Container Contracts — U.S. Flag Carriers**
- 53282 Water Service — International Container Contracts — Foreign Flag Carriers**
- 53283 Water Service — International Loose Bag Contracts — U.S. Flag Carriers**
- 53284 Water Service — Loose Bag Contracts, — Foreign Flag Carriers**

5 Expenses

53 Transportation of Mail/Empty Mail Equipment

533 International — Military

53301 Airmail Rates

53302 Military Official Mail (MOM)

53303 Combat/Surface Mail (Space Available Mail — SAM)

5 Expenses

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53501	Domestic Air Mail — System Mandatory Loose Sack Line Haul
53503	Domestic Air Mail — System Mandatory Container Line Haul
53505	Domestic Air Mail — System Optional Loose Sack Line Haul
53507	Domestic Air Mail — System Optional Container Line Haul
53509	Domestic Air Mail — System Container Guarantee
53511	Domestic Air Mail — System Mandatory Loose Sack Terminal Handling
53513	Domestic Air Mail — System Mandatory Container Terminal Handling
53515	Domestic Air Mail — System Optional Loose Sack Terminal Handling
53517	Domestic Air Mail — System Optional Container Terminal Handling
53521	Domestic Air Mail — Segment Loose Sack Line Haul
53523	Domestic Air Mail — Segment Container Line Haul
53525	Domestic Air Mail — Segment Window Guarantee
53527	Domestic Air Mail — Segment Container Guarantee
53529	Domestic Air Mail — Segment Loose Sack Terminal Handling
53531	Domestic Air Mail — Segment Container Terminal Handling
53541	Domestic Air Mail — Network Line Haul
53542	Domestic Air Mail — Network Line Haul — Christmas Costs
53543	Domestic Air Mail — Network Terminal Handling
53544	Domestic Air Mail — Network Terminal Handling Christmas Costs
53545	Domestic Air Mail — Western Network Line Haul
53546	Domestic Air Mail — Western Network Terminal Handling
53547	Domestic Air Mail — Expedited Mail Network
53551	Domestic Air Mail — Air Taxi Line Haul
53552	Domestic Air Mail — Air Taxi Line Haul — Christmas Costs
53553	Domestic Air Mail — Air Taxi Terminal Handling
53554	Domestic Air Mail — Air Taxi Terminal Handling — Christmas Costs
53562	Domestic Air Mail — Intra-Alaska Mainline Nonpriority Line Haul

53563	Domestic Air Mail — Intra-Alaska Bush Priority Line Haul
53564	Domestic Air Mail — Intra-Alaska Mainline Priority Line Haul
53565	Domestic Air Mail — Intra-Alaska Bush Nonpriority Line Haul
53566	Domestic Air Mail — Intra-Alaska Mainline Nonpriority Terminal Handling
53567	Domestic Air Mail — Intra-Alaska Bush Priority Terminal Handling
53568	Domestic Air Mail — Intra-Alaska Mainline Priority Terminal Handling
53571	Domestic Air Mail — Emergency/Temporary Contract Line Haul
53573	Domestic Air Mail — Emergency/Temporary Contract Terminal Handling
53581	Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific Segment Line Haul
53583	Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific Segment Terminal Handling
53585	Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific System Mandatory Line Haul
53587	Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific Optional Line Haul
53588	Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific Mandatory Terminal Handling
53589	Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific Optional Terminal Handling
53591	Domestic Air Mail — Miscellaneous Service Adjustments
53593	Domestic Air Mail — Miscellaneous Contracts Penalty or Indemnity Adjustments
53595	Domestic Air Mail — Miscellaneous Claim Adjustments
53599	Domestic Air Mail — Excise Tax

5 Expenses

53 Transportation of Mail/Empty Mail Equipment

539 Reimbursements and Cost Reductions

53901	Transportation of Military Mail
53903	Air Transportation
53905	Highway Transportation
53906	Air Transportation — Damages
53909	Railroad Services
53911	Water Transportation
53913	Miscellaneous Transportation

5 Expenses

54 Plant and Equipment

541 Building Occupancy

- 54101 Building Rent — Lease/Rental Payments — Recurring**
- 54103 Building Rent — GSA Reimbursement**
- 54105 Building Rent — Other Government Agencies Buildings**
- 54121 Building Rent — Temporary Space Payments**
 - .603 Rents Nonrecurring, Private Lessors
- 54127 Building Rent — Nonrecurring — Rental Allowances — Postmaster**
- 54129 Building Rent — Nonrecurring — Out/Subleasing Program — Brokers Fees**
- 54133 Building Rent — Nonrecurring — Building Occupancy Real Estate Taxes**
- 54135 Building Rent — Nonrecurring — Moving Expense**
 - .675 Building Occupancy, Moving Expenses
- 54142 Building Rent — Nonrecurring — Heating Fuel — Oil**
 - .561 Heating Oil — Post Office
 - .565 Heating Oil — Vehicle Maintenance Facility
- 54143 Building Rent — Nonrecurring — Heating Fuel — Gas**
 - .566 Heating Gas — Post Office
 - .570 Heating Gas — Vehicle Maintenance Facility
- 54144 Heating Fuel — Other**
 - .576 Heating, Other — Post Office
 - .580 Heating, Other — Vehicle Maintenance Facility
- 54146 Utilities — Official Telephone Service — Private Residence**
 - .557 Official Telephone Private Residence
- 54150 Other — Executory Expense — Capital Leases**
- 54151 Utilities — Electric**
 - .551 Electricity — Post Office
 - .555 Electricity — Vehicle Maintenance Facility
- 54152 Utilities — Water**
 - .571 Water — Post Office
 - .575 Water — Vehicle Maintenance Facility
- 54153 Other — Sewage, Garbage, and Trash Services**
 - .581 Garbage and Sewage Disposal — Post Office

- .582 Garbage and Sewage Disposal — Vehicle Maintenance Facility
- 54156 Utilities — Shared Energy Costs**
- .585 Shared Energy Savings Contract Costs
- 54165 Utilities — Telephone Services**
- .556 Telephone — Post Office
- .560 Telephone — Vehicle Maintenance Facility
- 54166 Utilities — Communications — T-1 Network — Commercial**
- 54167 Utilities — Federal Telecommunications Systems (FTS)**
- 54168 Utilities — TWX and Other Telegraphic Payments**
- .616 TWX and Other Telegraphic Expense — Post Office
- .618 TWX and Other Telegraphic Expense — Vehicle Maintenance Facility
- 54169 Utilities — Communications — PSDS Network — Commercial**

5 Expenses

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54221 Underground Storage Tanks Program — Testing and Monitoring

54222 Underground Storage Tanks Program — Support Costs

54223 Underground Storage Tanks Program — Repair/Cleanup Cost

54231 Repairs — Postal Service-Owned Buildings

.690 Repairs, USPS Owned Buildings — Post Office

.691 Repairs, USPS Owned Buildings — Vehicle Maintenance Facility

54232 Alterations — Postal Service-Owned Buildings

.602 Alterations, USPS Owned Buildings — Post Office

.605 Alterations, USPS Owned Buildings — Vehicle Maintenance Facility

.632 Architectural Barriers Compliance Expense

54233 Alterations — Leased Buildings

.692 Alterations, Leased Buildings — Post Office

.693 Alterations, Leased Buildings — Vehicle Maintenance Facility

54234 Repairs — Leased Buildings

.694 Repairs, Leased Buildings — Post Office

.695 Repairs, Leased Buildings — Vehicle Maintenance Facility

54242 Research and Development Expense

54248 Affirmative Action Development

.677 Affirmative Action Development Expense

54249 Affirmative Action Development Expenses — Contra Offset

54251 Nonproject Oriented Services

54253 Other Project Expense Payments

54260 Canceled Building Projects — Land

54270 Canceled Building Projects — Buildings

5 Expenses

54 Plant and Equipment

543 Depreciation/Amortization

- 54320 Depreciation — Buildings**
- 54330 Depreciation — Equipment**
- 54340 Depreciation — Motor Vehicles**
- 54344 Equipment Repairs, Maintenance, and Other Expenses — Remote Encoding Maintenance**
- 54350 Amortization — Leasehold Improvements**
- 54360 Amortization — Capital Leases**

5 Expenses

54 Plant and Equipment

544 Equipment Rental Other Than Vehicles

54401 Automatic Data Processing Equipment

.588 ADP Equipment Rental — Post Office

.613 ADP Equipment Rental — Vehicle Maintenance Facility

54402 Communications — Value Added Network

54403 Communications — Data Network — Commercial

54404 Communications — Voice — Commercial

54405 Communications — GSA Transmission Lines

54406 Telecommunication Equipment

.617 Telecommunications Equipment Rental

54407 PSDS Equipment

54411 Equipment Rental — Other

.572 Equipment Rental — Post Office

.573 Equipment Rental — Vehicle Maintenance Facility

5 Expenses

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54511 ADP Equipment

.688 ADP Equipment Maintenance/Repair

54512 Telecommunications Equipment — Repairs/Maintenance

.626 Telecommunications Equipment Maintenance/Repair

54513 PSDS Equipment — Repairs/Maintenance

54518 Administration Office Equipment Other Than ADP — Repairs/ Maintenance

54521 Postal Operation Equipment

54523 Building Equipment

54543 Motor Vehicles

.604 Vehicle Repair and Maintenance

54545 Motor Vehicles — Electric Power

54546 Motor Vehicles — Accident Repair Cost — VMAS

54547 Motor Vehicles — Accident Repair Cost

5 Expenses

54 Plant and Equipment

546 Gains and Losses

- 54610 Land and Building Gain or Loss on Sale or Trade**
- 54620 Equipment Gain or Loss on Sale, Trade, or Retirement**
- 54630 Motor Vehicles — Gain or Loss on Sale, Trade, or Retirement**
- 54640 Mail Processing — Equipment Valuation Adjustments**
- 54650 Capital Leases Termination**

5 Expenses

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54901 Fines and Penalties

54911 Government-Owned Equipment

.153 Damage to Property Other than Vehicles

54913 Motor Vehicles

.162 Reimbursement for Damages to Vehicles

54941 Communications Service

54951 Rental Income — Private Concerns

54953 Rental Income — General Services Administration

54960 Collections From Sale of Property, Plant, and Equipment — Control Account

54961 Collections From Sales and Trades — Land and Buildings

54963 Collections From Sales, Trades, and Retirements — Miscellaneous Equipment

.156 Funds Received from Sale of Miscellaneous Items and Equipment

54965 Collections From Sales, Trades, and Retirements — Motor Vehicles

.154 Sale of Motor Vehicles

5 Expenses

55 Tort Claims, Judgments, and Indemnities

551 Tort Claims — Motor Vehicle Accidents Over \$100

- 55101 Commercially-Hired Vehicle**
- 55103 Vehicle Hired From Postal Employees**
- 55105 Rural Carrier Vehicles**
- 55107 U.S. Government-Owned Vehicles**
- 55212 Nonmotor Vehicle Accidents — Accidents on Government-Owned Property**
- 55213 Nonmotor Vehicle Accidents — Accidents on Leased Property — Other Than U.S. Government**
- 55215 Nonmotor Vehicle Accidents — Other Nonvehicle Accidents**
- 55216 Nonmotor Vehicle Accidents — Paid at District**

5 Expenses

55 Tort Claims, Judgments, and Indemnities

553 Judgments and Indemnities

55311 Miscellaneous Judgments

55321 Domestic Mail Indemnities

.539 Indemnity Claims Paid at Window

55323 Foreign Mail Indemnities

5 Expenses

56 Other Operating Expenses

561 Amortization Other Than Leasehold Improvements

56110 Amortized Bond Commissions

56120 Amortization — Real Estate and Buildings

5 Expenses

56 Other Operating Expenses

562 Credits and Collections

- 56202 Relief of Postal Employees**
- 56203 Tolerance Differences**
- 56211 Uncollectible Receivables Written Off**
- 56213 Bad Debt Expense**
 - .306 Tolerance Difference Over
 - .406 Tolerance Difference Short
 - .407 Counterfeit Bill
- 56214 Bad Checks — Field — Bad Checks Expense**
 - .174 Employee Demand — Bad Check Collection
 - .615 Uncollectible Check Reported
- 56215 Expedited Mail Corporate Accounts**
 - .606 Expedited Mail Corporate Account Uncollectible

5 Expenses

56 Other Operating Expenses

563 Special Committees

- 56301 Stamp Advisory Committee**
- 56311 Reorganization — Travel — Relocation**
- 56315 Travel for Non-USPS Personnel for USPS Job Interviews or USPS Business**
- 56316 Travel — Board of Governors**

5 Expenses

56 Other Operating Expenses

564 Special Inspection Expenses

56401 Special Analysis

56403 Test Material

56405 Test Money

56407 Rewards

56409 Other Investigative Expenses

56411 Other Services

56413 Reimbursable Communications

56421 Inspection Service Seizure and Forfeiture Proceedings Expense

56422 Inspection Service Field Seizure and Forfeiture

5 Expenses

56 Other Operating Expenses

565 Special Inspection

56501 Clean Air Act

.547 Clean Air Act Fees

56503 Clean Air Act — Financial Incentives

5 Expenses

56 Other Operating Expenses

566 Miscellaneous

56601	UPU and PUAS
56603	Postal Forum
56605	Meetings and Conferences
56607	Waste Disposal Costs
.696	Waste Disposal Costs — Recyclable Material
56615	Interest Due Contractors in Contract Disputes
56617	Prompt Payment Act
.559	Prompt Payment Act Interest Expense
56618	Interest on International Settlements
56619	U.S. Court Ordered Judgments — Interest Expense — Tort Debts
56621	Miscellaneous and Emergency Expense
56625	Arbitration Expense
56631	USPS Bonds Issued
56641	Contributions to Civil Service Retirement Fund Deficit
56642	Interest Expenses — Deferred Retirement Benefits — FERS
56644	Contributions to Civil Service Retirement Fund Deficit — COLA — Retirees
56645	Special Expense Accruals — Nonpersonnel-Related
56646	Extraordinary Annual Leave
56647	Holiday Leave Variance
56651	Reserve for Contingent Liabilities
56655	Treasury Checks Reissued
56661	Adjusted Losses
.180	Recovered Claims for Loss
56665	Postal Employee Losses
56666	Seatbelt Use Incentive Plan
56671	Commissions on Money Orders to Other Countries
56672	Payments — Custom Duties — Canada Post/Purolator
56677	Commissions on International Philatelic Sales
56685	Federal Reserve Bank Cost of Direct Deposits
56686	Postal Employee's Relief Fund

5 Expenses

56 Other Operating Expenses

567 Public and Government Relations

56701 Miscellaneous Public and Government Relations

.589 Customer Service Meetings

56703 Special Occasion Expense

.593 Special Occasion Expenses — Post Office Dedication

56704 Officers' Representation Expenses

56705 Official Reception and Representation

5 Expenses

56 Other Operating Expenses

568 Cost, Allocations, and Transfers

56810	Transfer of Nonfund MES Cost — From
56820	Transfer of Nonfund MES Cost — To
56830	Transfer of Nonfund Property Cost — From
56840	Nonfund Property Cost Transfer — To
56850	Nonfund Cost Transfer to Gain or Loss on Sale of Land and Buildings
56860	Nonfund Cost Transfer to Gain or Loss on Sale of Vehicles
56870	Nonfund Cost Transfer of Interest Expense to Construction in Progress
56880	Nonfund Vehicle Repair Cost Transfers — To
56890	Nonfund Vehicle Repair Cost Transfers —From

5 Expenses

56 Other Operating Expenses

569 Cost, Allocations, and Transfers — Other

- 56910 Costs Charged to Expenses — Deferred**
- 56920 Nonfund Cost Transfer of Rental Expense to Capital Leases**
- 56930 Nonfund Cost Transfer of Capital Purchases by GSA VISA Capital Credit Card**
- 56931 Capital Purchases by GSA Credit Card**

5 Expenses

58 Nonoperating Expenses

581 Interest

58101	Interest Expense — Bonds
58102	Interest Expense — Notes
58103	Interest Expense — Mortgages
58111	Interest Expense — Deferred Retirement Benefits
58112	Interest Expense — Deferred Retirement Benefits — FERS
58113	Interest Expense — Back Pay Awards
58114	Interest Expense — Retiree Benefits COLA — Retirees
58115	Interest Expense — Lost Earnings Thrift Savings Plan
58116	Interest Expense — Special Assessments
58117	Interest Expense — Personal Property and Motor Vehicle
58140	Interest Expense — Capital Leases

5 Expenses

58 Nonoperating Expenses

582 Securities

58201 Commissions and Other Expenses

5 Expenses

58 Nonoperating Expenses

583 Foreign Settlements

58301 Special Drawing Rights (SDR)

5 Expenses

5_____ Expenses — Descriptions

Accounts in the 5_____ series identify Postal Service expenditures for current operating costs and depreciation accruals. In a typical transaction, the 51_____, 53____, or 55____ account is debited and accounts payable 23____ is credited. When a transaction has been processed through the commitment series 7_____ accounts, and the goods or services on order are received, the 52____, 54____, or 56____ account is debited, accounts payable is credited, and the entries in the 7_____ series accounts are reversed. Exceptions to these general rules are the reimbursement and cost reduction accounts 59_____.

51 Personnel

51___ Personnel — Descriptions

The 51___ series of accounts includes the cost elements related to the employment of postal personnel. Those cost elements include compensation, benefits, employee relations, and travel. Also included are separate accounts for the applicable reimbursement by employees of such costs. Account numbers have been assigned for each of these employment-related expenditures. Associated with each account number is a subaccount number that further identifies each personnel cost element by category of employed personnel. Expenses are further identified to Postal Service Organizational Units by means of finance numbers and B/A codes. Finance numbers make it possible to retrieve expense data applicable to various organizational entities.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51101 Straight Time Salaries — Workhours — Full-Time Employees

This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees.

1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees.
2. Debit entries include current and prior period salary expenses.
3. Credit entries include adjustments.

Note: (1) This account excludes any amounts entered in account 51121, 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers

- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51102 Straight Time Salaries — Workhours — Part-Time and Casual Employees

This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees.

1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees.
2. Debit entries include current and prior period salary expenses.
3. Credit entries include adjustments.

Note: (1) This account excludes any amounts entered in account 51121, 51123, or 51131. (2) Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers

- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51103 Overtime Pay

This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked.

1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium).
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers

- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51104 Penalty Overtime Pay

This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent.

1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers

- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

511 Personnel Compensation

51105 Sunday, Holiday, and Night Differential Premium Pay

This account is used to record salary cost (premium portion only) of hours worked on Sundays, Christmas Day, or where a night differential premium is paid.

1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays, Christmas Day, or where a night differential premium is paid.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices

- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51106 Limited Duty Assignment Program

This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR).

1. Balance (debit) represents the year-to-date amount for the entire salary expense — straight time and overtime — for hours worked.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support

- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51108 Postal Service/Department of Labor Rehabilitation Program

This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR.

1. Balance (debit) represents the year-to-date amount of the entire salary expense, based on straight time rates for hours worked.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center

- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51109 Leave Without Pay (LWOP) Hours Activity

This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours.

Balance — This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system, and no dollar amount is reported.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51111 Lump Sum Performance Award — Postal Service Executive Service (PCES)

This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees.

1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager

- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51112 Merit Bonus Payments — Executive and Administrative Schedule (EAS)

This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution.

1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

511 Personnel Compensation

51113 Lump Sum or Bonus Payments

This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution.

1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51121 Salaries — Training

This account is used to record the salary cost of employees participating as trainees or instructors, on and off the job, when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas, (2) preparation time relating to instruction, and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions, shall be charged to the regular salary account.

1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance

- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51141 Annual Leave Accrued (Earned)

This account is used to record accruals for annual leave earned.

1. Balance (debit) represents the year-to-date accruals for annual leave earned.
2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.)
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51142 Holiday Leave Accrued

This account is used to record holiday leave accruals by employee category.

1. Balance (debit) represents the year-to-date holiday leave accruals.
2. Debit entries include current and prior period holiday leave accruals by employee category.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51143 Salaries — Sick Leave

This account is used to record salaries for sick leave by employee category.

1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category.
2. Debit entries include current and prior period expense of salaries for sick leave by employee category.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

511 Personnel Compensation

51145 Salaries — Other Leave

This account is used to record salaries paid for other leave, including court leave, military leave and leave for attendance at funerals of veterans.

1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above.
2. Debit entries include current and prior period expense for salaries paid for other leave.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices

- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51147 Salaries — Leave Replacement CAG L Post Office

This account is used to record the gross pay of the persons employed to operate a CAG L post office during the absence of the postmaster on annual, sick or other approved leave.

1. Balance (debit) represents the year-to-date expense of the gross pay for persons employed as leave replacements to operate a CAG L post office during the absence of the postmaster on authorized approved leave.
2. Debit entries include current and prior period expense.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

.102 Postmaster Relief/Replacement

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

511 Personnel Compensation

51151 Salaries — Severance Pay

This account is used to record the cost of severance pay for employees involuntarily separated not for cause.

1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause.
2. Debit entries include current and prior period cost.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification (postmaster, clerk, mail handler, etc.) by means of subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51202 Health Benefits

This account is used to record the health benefits expense (i.e., the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster, clerk, mail handler, etc.). The various classifications are identified by subaccounts.

1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits.
2. Debit entries include current accounting period health benefit expenses.
3. Credit entries include prior period adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51203 Health Benefits — Adverse Actions

This account is used to record the amount that would have been paid to the Office of Personnel Management (OPM) for health benefit premiums had the employee remained in a full-duty and pay status, plus the amount that would have been contributed by the Postal Service.

1. Balance (debit) represents year-to-date premiums for suspended employees as cited above.
2. Debit entries include current period premiums and prior accounting period adjustments. (Credit contra account 22251.024.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51204 Health Benefits — Retired Annuitant

Represents Postal Service share of retired annuitant health benefit costs.

1. Balance (debit) represent the year-to-date expenses for retired annuitant health benefits.
2. Debit entries represent current monthly retired annuitant health benefits expense.
3. Credit entries represent prior period adjustments.

Note: All charges will be recorded under Budget Authorization Code 7C, finance number 10-4390, Servicewide Costs. Billings will be made monthly by OPM. Entries to this account will be made by National Accounting, Headquarters.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51205 Special Expense Accruals — Personnel Related

This account is to be used by National Accounting only. It is used to accrue unusual or unique expenses related to personnel compensation.

1. Balance (debit) represents the estimated amount of the unusual or unique expense item.
2. Credit entries include payments or reductions in the expense estimate.
3. Debit entries include increases in the expense estimate.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51206 Workers' Compensation — Chargeback

This account is used to record Workers' Compensation charges billed by the Department of Labor (DOL) to Postal Service Headquarters, which are charged back to the appropriate districts where employees are receiving Workers' Compensation benefits.

1. Balance (debit) represents year-to-date Workers' Compensation charges billed to the Postal Service and charged back to the appropriate districts.
2. Debit entries include amounts charged back to appropriate districts, transferred from Headquarters on Journal Voucher 794.0. (Credit contra account 51207.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51207 Workers' Compensation — Contra Offset

This account is used to record credits to Servicewide Costs (finance number 10–4390), B/A code 7C, when Workers' Compensation expenses are being charged back to the appropriate districts where employees are receiving Workers' Compensation benefits.

1. Balance (credit) represents year-to-date Workers' Compensation charges billed to the Postal Service by DOL and charged back to the appropriate districts.
2. Credit entries include amounts credited to Servicewide Cost, B/A code 7C, and charged back to appropriate districts. (Transferred from Headquarters on Journal Voucher 794.0.) (Debit contra account 51206.)
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51208 Workers' Compensation

This account is used record the estimated current and future expense for current year Workers' Compensation claims and any adjustments to earlier forecasts of the estimated future expense for prior year claims. This estimated future expense for existing workers' compensation claims is computed by an estimation model using statistical and payment data provided by the Department of Labor. This estimation model computes an estimate of future costs based upon severity of injury, age, assumed mortality, and other factors. These estimated amounts are charged to finance number 10-4390, B/A 7C, Servicewide Costs. (Credit contra account 22321.022.)

1. Balance (debit) represents estimated and accrued workers' compensation expenses.
2. Debit entries include workers' compensation accruals estimated by Headquarters and journalized by the Minneapolis Accounting Service Center. Upward adjustments to earlier expense forecasts are also included as debit entries.
3. Credit entries include downward adjustments to estimated expenses accrued in prior periods.

5 Expenses

See 5____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51209 Health Benefit Premiums — Workers' Compensation Claimants

This account is used to record the expense for health benefit premiums for current or former Postal Service employees who are on the office of Workers' Compensation Programs (OWCP) rolls full-time.

1. Balance (debit) represents the year-to-date expense for USPS workers' compensation claimant health benefits.
2. Debit entries include current period premiums and prior period accounting adjustments. (Credit account 22259.022.)
3. Credit entries include adjustments. (Debit account 22259.023.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51211 Retirement Fund — FERS — Mandatory Coverage

This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage).

1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program.
2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.)
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51212 Retirement Fund

This account is used to record the retirement fund contribution expense (i.e., the Postal Service share of employee retirement costs) for various personnel classifications (postmaster, clerk, mail handler). The various classifications are identified by subaccounts.

1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution.
2. Debit entries include current accounting period retirement fund contribution expenses.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51213 Retirement Fund — Adverse Actions

This account is used to record the amount that would have been paid to OPM for retirement contributions, had the employee remained in a full duty and full pay status. Both the Postal Service contribution and the equal amount that would have been deducted from the employees pay are accrued. No payment is made to OPM until settlement of the case.

1. Balance (debit) represents year-to-date accrual for retirement contributions relating to adverse action cases.
2. Debit entries include current accounting period accrual for retirement contributions relating to adverse action cases. (Credit contra account 22240.024.)
3. Credit entries include: (1) reduction of the accrual where employees with less than five years service (whose retirement was not vested) are removed from the service or returned to work without back pay; and (2) reversal of accrued amounts since deductions are made from back pay amounts upon settlements in favor of employee prior to making final payment to employee.

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51214 Retirement Fund — Post 1983 Employees

This account is used to record expenses for the retirement fund for various personnel classifications (postmaster, clerk, mail handler, etc.) of career people hired after December 31, 1983.

1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31, 1983.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51215 Retirement Fund — FERS — Voluntary Conversion

This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion).

1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program.
2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.)
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51216 Social Security Taxes

This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees).

1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes.
2. Debit entries include current accounting period expenses for FICA payroll taxes.
3. Credit entries include adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51217 FICA Hospital Insurance Tax — Medicare

This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees).

1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share.
2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.)
3. Credit entries include adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51218 Social Security Taxes — Post 1983 Employees

This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31, 1983.

1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31, 1983.
2. Debit entries include current and prior period employer share of Social Security tax.
3. Credit entries include adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51219 FICA — Old Age, Survivor and Disability Insurance — Voluntary Conversion

This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS).

1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program.
2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.)
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51221 FICA — Old Age, Survivor and Disability Insurance — Mandatory Coverage

This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS.

1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage).
2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.)
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51222 Group Life Insurance

This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits.

1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits.
2. Debit entries include current accounting period expenses for employee life insurance.
3. Credit entries include adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsuper-
visory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51223 Group Life Insurance — Adverse Action

This account is used to record the amount that would have been paid to OPM, for Group Life Insurance, if the employee had remained in a full duty and full pay status.

1. Balance (debit) represents year-to-date accrual for life insurance expenses relating to adverse action cases.
2. Debit entries include current accounting period accrual for life insurance expenses relating to adverse action cases. (Credit contra account 22242.024.)
3. Credit entries include reduction of the accrual where employee settlements include back pay awards, and the employee share of life insurance premiums is deducted from the back pay. When a settlement includes no back pay, there is no adjustment to this account.

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51224 Optional Life Insurance — PCES

This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2, 1979, which will continue through retirement until age 65.

1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums.
2. Debit entries include the current accounting period charge for PCES optional life insurance premiums.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force

- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51226 Thrift Savings Plan — Mandatory Coverage

This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS.

1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program.
2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.)
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51227 Thrift Savings Plan — Voluntary Conversion

This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS.

1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program.
2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51228 Retirement Contributions — Special Contract Employees

This account is used to record matching payments made to the non-qualified deferred compensation retirement plan for special contract employees.

1. Balance (debit) represents year-to-date expenses for matching payments made to the non-qualified deferred compensation retirement plan for special contract employee(s).
2. Debit entries include current and prior period expenses as described above.
3. Credit entries include adjustments.

.183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51229 Fiduciary Insurance

This account is used to record the expense to the Postal Service for fiduciary insurance associated with the Thrift Savings Plan. The expense is based on a percentage of the Postal Service contribution to the Thrift Savings Plan for all employees participating in the FERS program.

1. Balance (debit) represents the year-to-date expenses for fiduciary insurance associated with the Thrift Savings Plan.
2. Debit entries include current accounting period expense for fiduciary insurance. (Credit contra account 22247.022.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51239 Miscellaneous Expense Allowance

This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration, driver's licenses in the new state of residence, cutting and fitting curtains, drapes or carpeting moved from one residence to another, and forfeiture losses on medical, dental and food locker contracts that are not transferable.

1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation.
2. Debit entries include current and prior period costs as described above.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers

- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51241 Advance Round Trip

This account is used to record the allowable cost of lodging, per diem, and transportation to and from the location of the new duty station to seek housing.

1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station.
2. Debit entries include current and prior period costs as described above.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51242 En Route Travel

This account is used to record the cost of per diem, lodging, and transportation incurred while en route to the new duty station.

1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station.
2. Debit entries include current and prior period costs as described above.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network

- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51243 Temporary Quarters

This account is used to record the cost of temporary lodging, per diem, and laundry/dry cleaning incurred prior to the occupancy of permanent quarters.

1. Balance (debit) represents year-to-date expenses for temporary quarters.
2. Debit entries include current and prior period costs as described above.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51244 Transportation of Household Effects

This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station.

1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station.
2. Debit entries include current period expenses for transportation of household effects.
3. Credit entries include adjustments.

Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster, clerk, mail handler) through appropriate subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices

- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51245 Return Trips to Residence at Former Duty Station

This account is used to record the cost of employee's return trips to their residence at the former duty station, and return to residence to accompany family en route to new duty station.

1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station.
2. Debit entries include current and prior period costs as described above.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51246 Spouse Job Search Assistance Expense

This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation, fees to employment agencies, transportation to interview sites, lodging (as applicable), etc.

1. Balance (debit) represents the year-to-date expense incurred as mentioned above.
2. Debit entries include current period expenses for an employee's spouse job search.
3. Credit entries include adjustments.

Note: Employees will be allowed to claim up to \$1,500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2, nor will this be included in the grossing-up calculation.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops

- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51247 Grossing Up/RIT

This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance.

1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances.
2. Debit entries include current period expenses for WTA and RIT payments.
3. Credit entries include adjustments.

Note: These expenses are charged to the finance number of the installation to which the employee is transferred.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices

- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51248 Residence Purchase and/or Sale/Lease

This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station.

1. Balance (debit) represents year-to-date expenses for purchasing a residence, selling a residence or breaking a lease for all installations.
2. Debit entries include current and prior period costs as described above.
3. Credit entries include adjustments.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51249 Mortgage Interest Differential

This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station.

1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station.
2. Debit entries include current period expenses for MID payments to executives.
3. Credit entries include adjustments.

Note: These expenses are charged to the finance number of the installation to which the employee is transferred.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers

- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51251 Uniform and Work Clothes Program

The cost of authorized items of uniform or work clothes.

1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program.
2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases.
3. Credit entries are adjustments.

Note: Entries are identified to a proper personnel classification (clerk, mail handler) through appropriate subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .107 Mail Handler
- .111 Special Delivery Messenger
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .151 Transportation Management Service Center
- .153 Repair and Service Facility

- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .175 Inspection Service, Postal Service Protection Force
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51261 Unemployment Compensation Expense

This account is used to record actual expenses incurred to be reimbursed to the Department of Labor for unemployment compensation payments made to former Postal Service employees.

1. Balance (debit) represents the year-to-date expenses incurred for Postal Service unemployment compensation payments made by the Department of Labor.
2. Debit entries include current and prior period expense for unemployment compensation.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51271 Survivor's Benefits — PCES

This account is used to record the expense of the amount paid for the difference between the survivors' annuity and PCES executives' salary. Payments are made to the PCES executive's spouse, after his/her death, for a period of 26 pay periods.

1. Balance (debit) represents year-to-date expenses incurred for PCES survivors' benefits.
2. Debit entries include current period expenses for PCES survivors benefits.
3. Credit entries include adjustments.

5 Expenses

See 5____ Expenses — Descriptions

51 Personnel

See 51___ Personnel — Descriptions

512 Personnel Benefits

51272 Promotion Pay Anomaly

This account is used to record pay adjustments for promoted employees in steps A, B, and C who for a period of time receive less salary than employees who had not been promoted.

1. Balance (debit) represents year-to-date estimated salary adjustments for employees who were promoted and receive less pay than those who had not been promoted.
2. Debit entries include accounting period accruals for estimated salary adjustments for employees affected by the anomaly. (Contra account 26112.)
3. Credit entries include any adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51281 Annuity Protection Program — Annuitant Benefits

This account is used to record the costs of periodic (quarterly) payments to specific disability and discontinued service annuitants covered under the Annuity Protection Supplemental Retirement Plan (APP). These periodic payments will be computed, accrued, and paid based upon certification that all eligibility requirements under the APP program were met.

1. Balance (debit) represents year-to-date expenses for above-cited APP costs.
2. Debit entries include quarterly payments.
3. Credit entries include adjustments.

Note: Costs will be identified to specific personnel classifications by means of subaccounts. All charges will be recorded under Budget Authorization Code 7C, finance number 10–4390, Servicewide Costs. (Credit contra payable account 22128.)

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers

- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51283 Annuity Protection Program — Survivor's Benefits

This account is used to record the costs of payments to the designated beneficiary of deceased employees covered under the APP. A single discounted lump sum payment will be computed, accrued and paid based upon certification that all eligibility requirements under the APP program were met.

1. Balance (debit) represents year-to-date expenses for above-cited APP costs.
2. Debit entries include payments.
3. Credit entries include adjustments.

Note: Costs will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C, finance number 10-4390, Servicewide Costs. (Credit contra payable account 22129.)

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers

- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51285 Annuity Protection Program — Contra Offset

This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions.

1. Balance (debit) represents year-to-date offsets as indicated above.
2. Debit entries include offset amounts.
3. Credit entries include adjustments.

Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C, finance number 10-4390, Servicewide Costs. (Credit contra payable accounts 22128 and 22129.)

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51286 Annuity Protection Program — Survivor's Benefits — Life Insurance

This account is used to record the costs of life insurance benefits based on the amount of COLA that was not included in the deceased employee's basic salary. This amount is payable to designated survivors of deceased employees covered under the APP.

1. Balance (debit) represents year-to-date expenses for the above-cited costs.
2. Debit entries include payments.
3. Credit entries include adjustments.

Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C, finance number 10-4390, Servicewide Costs. (Credit contra payable account 21126.)

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices

- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51287 Annuity Protection Program — Contra Offset — Survivors Benefits — Life Insurance Premiums

This account is used to record offset amounts of insurance premiums for costs recorded in account 51286.

1. Balance (credit) represents year-to-date offsets as indicated above.
2. Credit entries include offset amounts.
3. Debit entries include adjustments.

Note: Offset amounts will be identified to specific personnel classification by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C, finance number 10-4390, Servicewide Costs. (Debit contra payable account 22126.)

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51291 Retired Annuitants Life Insurance

This account is used to record the Postal Service share of supplemental life insurance premiums for employees retiring prior to age 65.

1. Balance (debit) represents the year-to-date expenses for retired annuitants life insurance.
2. Debit entries include Postal Service share of retiree's life insurance premiums and prior period adjustments.
3. Credit entries represent prior period adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51297 FICA Hospital Insurance Tax — Medicare — Lump Sum or Bonus Payments CSRS

This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees).

1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

512 Personnel Benefits

51298 Social Security Taxes — Post-1983 Employees — Lump Sum or Bonus Payments

This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31, 1983 and CSRS offset.

1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

512 Personnel Benefits

51299 Social Security Taxes — Lump Sum or Bonus Payments

This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program.

1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

513 Employee Relations

51301 Lump Sum Payment — Striving for Excellence Together (SET) Payment

This account is used to record the lump sum payment based on the Postal Service's national fiscal year financial performance and customer satisfaction as measured at the district level.

1. Balance (debit) represents year-to-date expenses incurred for employee awards.
2. Debit entries include current period expenses for employee awards.
3. Credit entries include adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers

- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

513 Employee Relations

51313 Employee Awards

This account is used to record the cost of incentive awards to Postal Service employees for suggestions, outstanding achievement, superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees.

1. Balance (debit) represents year-to-date expenses incurred for employee awards.
2. Debit entries include current period expenses for employee awards.
3. Credit entries include adjustments.

Note: Entries to this account are identified to the proper personnel classification (postmaster, clerk, mail handler) through appropriate subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices

- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

513 Employee Relations

51314 Exceptional Individual Performance Awards

This account is used to record the cost of the Exceptional Individual Performance Awards.

1. Balance (debit) represents year-to-date expenses incurred for these awards.
2. Debit entries include current period expense for these awards.
3. Credit entries include adjustments.

Note: Entries to this account are identified to the proper personnel classification (postmaster, clerk, mail handler) through appropriate subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

513 Employee Relations

51321 Special Achievement Awards — PCES

This account is used to record the cost of Special Achievement Awards granted to PCES executives for extraordinary contributions to the Postal Service.

1. Balance (debits) represents year-to-date expenses incurred for PCES Special Achievement Awards.
2. Debit entries include current period expenses for PCES Special Achievement Awards.
3. Credit entries are adjustments.

Note: This award is paid as a lump sum cash payment and is charged to finance number 10–7060, PCES Executive Leadership Program. Each entry to this account is identified by personnel classification through the following subaccounts: 101, .103, .142, .147, .149, .161, .171, .172, .174, .181, .182 or .183.

- .101 Postmaster
- .103 Supervisor, General
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager

- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

513 Employee Relations

51335 Fair Labor Standards Act Expense

This account is used to record the expenses accrued since May 1, 1974. Entries to this account will be made at the direction of Accounting, Headquarters.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

513 Employee Relations

51336 Miscellaneous Compensation Payments — Settlement Prior to Full Arbitration or Arbitrated Awards

This account is used to record miscellaneous compensation payments pertaining to settlements prior to full arbitration or arbitrated awards when breakouts by personnel categories (subaccounts) are not practical. These compensation adjustments will be reported on Form 1099 and not Form W-2. (For court awarded judgments, use account 55311.)

1. Balance (debit) represents year-to-date expenses incurred as stated above.
2. Debit entries include current period payments pertaining to settlements prior to full arbitration or arbitrated awards as stated above.
3. Credit entries are adjustments.

.190 Hempstead Route Adjustments

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

513 Employee Relations

51337 **Miscellaneous Compensation Payments — Arbitrated Awards — Settlements Prior to Full Arbitration — Grievances and EEO Complaints**

This account is used to record miscellaneous compensation payments pertaining to arbitrated awards — settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40–36, Monetary No Hours Adjustments.

1. Balance (debit) represents year-to-date expenses as stated above.
2. Debit entries include current period expenses for arbitrated awards, settlements prior to full arbitration, grievances and EEO complaints.
3. Credit entries include adjustments.

Note: Each entry to this account is identified by personnel classification by means of subaccounts.

- .101 Postmaster
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops

- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

514 Travel

51401 Other Than Training — Domestic

This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station, and (b) local travel such as street car tokens, bus fare, and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico, Hawaii, Alaska and U. S. Possessions).

1. Balance (debit) represents year-to-date travel expenses as defined above.
2. Debit entries include travel expenses incurred.
3. Credit entries include adjustments.

Note: This account includes travel expenses of employees called in for interviews. However, travel in connection with the transfer (relocation) of an employee is charged to account 51242, and travel in connection with training and instruction is charged to account 51411.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)

- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

514 Travel

51403 Other Than Training — Detail Assignment

This account is used to record allowable travel expenses incurred by employees on detail assignments, performing work for another office or organization. However, expenses of employees on authorized travel, away from their permanent duty station, who are performing duties related to their permanent assignment are not recorded in this account.

1. Balance (debit) represents year-to-date costs for travel, per diem, and lodging as defined above.
2. Debit entries include cost incurred for travel, per diem, and lodging.
3. Credit entries include adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices

- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center
- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

514 Travel

51404 Foreign — Travel

This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries.

1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries.
2. Debit entries include travel expenses as described above.
3. Credit entries are adjustments.

- .101 Postmaster
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

514 Travel

51405 International Postal Congress

This account is used to record travel expenses of delegates designated by the postmaster general to attend meetings and congresses for the purpose of making postal arrangements with foreign governments.

1. Balance (debit) represents year-to-date travel expenses related to International Postal Congress business.
2. Debit entries include travel expenses related to postal arrangements with foreign governments.
3. Credit entries include adjustments.

Note: Assigned personnel classification subaccount .183 only.

.183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

514 Travel

51406 Board of Governors

This account is used to record official travel expenses for Board of Governor's members.

1. Balance (debit) represents year-to-date travel expenses related to official business of the Board of Governors.
2. Debit entries include travel expenses as described as above.
3. Credit entries include adjustments.

Note: Assigned personnel classification subaccount .183 only.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

514 Travel

51407 Employee Development

This account is used to record the employee development expenses for travel that are nonpersonnel in nature. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary, to the plan for funds not used.

1. Balance (debit) represents year-to-date employee development expenses.
2. Debit entries include memoranda nonpersonnel costs transferred by districts, areas, and Headquarters offices on a quarterly basis on JV 899.0 process.
3. Credit entries include any adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

514 Travel

51408 Tuition — Employee Development

This account is used to record the employee development expenses for tuition fees which are nonpersonnel in nature. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary, to the plan for funds not used.

1. Balance (debit) represents year-to-date employee development expenses.
2. Debit entries include memoranda nonpersonnel costs transferred by district, area, and Headquarters offices on a quarterly basis on JV 899.0 process.
3. Credit entries include any adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

514 Travel

51411 Training — Outside

Travel costs of instructors and trainees in connection with outside training.

1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service.
2. Debit entries are travel costs, including AIC series: 678; 679; 680; 681; 682; and 683.
3. Credit entries are adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

514 Travel

51413 Training — Postal Service

Travel costs for instructors and trainees related to training conducted within the Postal Service.

1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service.
2. Debit entries are travel expenses related to Postal Service training, including AIC series: 642; 643; 644; 645; 646; 647; and 648.
3. Credit entries are adjustments.

- .101 Postmaster
- .102 Postmaster Relief/Replacement
- .103 Supervisor, General
- .104 Clerk, Nurse
- .105 Clerk, CAG K-L Offices
- .107 Mail Handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Maintenance, Building Services
- .123 Maintenance, Postal Operating Equipment
- .125 Maintenance, Buildings and Plant Equipment
- .127 Maintenance, Administrative Support
- .130 Professional, Administrative and Technical (Nonbargaining, Nonsupervisory)
- .141 Vehicle Maintenance
- .142 Mail Equipment Shops
- .144 Accounting Service Center
- .145 Diversity, Field Offices
- .146 Facilities, Field Offices
- .147 Purchasing, Material Distribution Centers
- .148 Purchasing, Field Service Centers
- .149 Maintenance Technical Support Center

- .150 Stamp Distribution Network
- .151 Transportation Management Service Center
- .152 Statistical Programs Service Center
- .153 Repair and Service Facility
- .154 Law Offices, Field
- .155 Rates and Classification Service Center
- .156 Communications, Field Offices
- .157 Human Resources Service Center, Employee Relations
- .161 Bulk Mail Center General Manager
- .171 Inspection Service, Inspectors
- .172 Inspection Service, Administration
- .175 Inspection Service, Postal Service Protection Force
- .181 Area Offices
- .182 Information Service Center
- .183 Headquarters

5 Expenses

See 5____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

518 Transfers

51898 Salary and Benefits — Employee Development

This account is used to record the employee development expenses which are personnel in nature. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary, to the plan for funds not used.

1. Balance (debit) represents year-to-date expenses. The balance in this account is transferred to Servicewide Cost B/A 7C using JV 899.0 and is contra offset to account 51899.
2. Debit entries are personnel expenses incurred by individual offices and summarized by district, area, and Headquarters offices on a quarterly basis. The actual dollar cost of salaries and benefits is the computation of the employee training hours with the average hourly rate for the Labor Distribution Code (LDC) as reflected in the Labor Utilization Reporting System.
3. Credit entries include adjustments.

5 Expenses

See 5____ Expenses — Descriptions

51 Personnel

See 51____ Personnel — Descriptions

518 Transfers

51899 Salary and Benefits — Employee Development Contra Offset

This account is used to contra offset employee development expenses recorded in account 51898.

1. Balance (credit) represents year-to-date contra offset amounts for employee development expenses.
2. Credit entries include memoranda personnel costs transferred by districts, areas, and Headquarters offices on a quarterly basis on JV 899.0 process as a contra offset to account 51898.
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

51 Personnel

See 51_ _ _ Personnel — Descriptions

519 Reimbursements and Cost Reductions

51911 Salaries

This account is used to record reimbursements to cover the share of salaries of switchboard operators chargeable to other government agencies.

1. Balance (credit) represents year-to-date reimbursements.
2. Credit entries include current period reimbursements.
3. Debit entries include adjustments.

.121 Maintenance, Building Services

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52101 Postal Supplies Paid at Information Systems Service Centers

This account is used to record the cost of postal supplies paid at ISCs. Includes purchases for items not identified in other 521_ _ accounts.

Charges will also be made to this account for purchases through the imprest fund replenishment process and for certain GSA FEDSTRIP requisitions.

1. Balance (debit) represents the year-to-date cost of postal supplies described above that have been purchased and received.
2. Debit entries include current and prior period cost of postal supplies described above that have been purchased and received.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52102 Postal Supplies, Disbursements Recorded on Statements of Account

Cost of postal supplies procured locally within authorized limits and reported on the Statements of Account.

1. Balance (debit) is the year-to-date cost of the purchases described above.
2. Debit entries are current entries to AIC 546 and prior period cost of the purchases described above.
3. Credit entries are adjustments.

.546 Postal Supplies

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52103 Spare Parts for Mechanization and Buildings

This account is used to record the cost of spare parts used in the maintenance of mechanized mail processing equipment.

1. Balance (debit) represents the year-to-date expense for spare parts used in the maintenance of mechanized mail processing equipment.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52104 Office Furniture and Expendable Equipment — Disbursements Recorded on Statements of Account

Cost of noncapital office furniture and other expendable equipment procured locally within authorized limits and reported on the Statements of Account.

1. Balance (debit) is the year-to-date cost of the purchases described above.
2. Debit entries are current entries to AIC 543 and prior period cost of the purchases described above.
3. Credit entries are adjustments.

.543 Office Furniture and Expendable Equipment

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52105 Office Furniture and Expendable Equipment — Paid at Information Systems Service Centers

This account is used to record the cost of noncapital office furniture and expendable equipment paid at information service centers, except for items included in accounts 52104, 52106, 52107, and 5208.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52106 Mail Processing Equipment

This account is used to record the cost of Mail Processing expendable equipment paid at information service centers, such as containers, trays, nutting trucks, hampers, and other related items for Mail Processing operations.

1. Balance (debit) represents the year-to-date cost of the equipment described above that has been purchased and received.
2. Debit entries include current and prior period cost of the equipment described above that has been purchased and received.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52107 Retail Equipment

This account is used to record the cost of expendable equipment for retail paid at information service centers, such as screenlines, counterlines, post office boxes, and other related items for operations.

1. Balance (debit) represents the year-to-date cost of the equipment described above that has been purchased and received.
2. Debit entries include current and prior period cost of the equipment described above that has been purchased and received.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52108 Delivery Services Equipment

This account is used to record the cost of Delivery Services expendable equipment paid at information service centers, such as neighborhood delivery and collection box units (NDCBU), carrier cases, parcel lockers, and other related items for Delivery Service operations.

1. Balance (debit) represents the year-to-date cost of the equipment described above that has been purchased and received.
2. Debit entries include current and prior period cost of the equipment described above that has been purchased and received.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52109 Telecommunication Supplies

This account is used to record the cost of telecommunications supplies used at all installations, such as magnetic tapes, telephones, modems, cables, hardware, light bulbs used in telecommunications equipment and other telecommunications items.

1. Balance (debit) represents year-to-date expenses for telecommunications supplies used at all installations.
2. Debit entries include current and prior period costs as described above. Field entries is to AIC 542.
3. Credit entries include adjustments.

This account is used to record commitments incurred for telecommunications supplies charged to expense account 52109 (credit contra account 70200).

.542 Telecommunications Supplies

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52110 Issues From Mail Equipment Shops (MES) Inventory

This account is used to record the cost of supplies and materials withdrawn from inventory and placed into production to fabricate or repair items for shipment to postal organizations. The account is restricted to the Minneapolis Accounting Service Center.

1. Balance (debit) represents the cost of inventories withdrawn from stock and placed into production.
2. Debit entries include the cost of supplies and materials withdrawn from inventory for fabrication or repair of items shipped to postal organizations. (Credit contra account 14311.040.)
3. Credit entries include the cost of supplies and materials returned to inventory. (Debit contra account 14311.040.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52111 Imprest Fund Purchases by Credit Card

This account is used to record the cost of all purchases made via bank business card(s) issued to selected office (under a controlled, limited program test conducted jointly by Purchasing and Finance at Headquarters). All associated bills will be paid by the San Mateo Information Service Center.

1. Balance (debit) represents the year-to-date costs of purchases as described above.
2. Debit entries include current and prior period costs of purchases as described above.
3. Credit entries are adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52115 Noncapital — Employee Development

This account is used to record the employee development expenses for noncapital equipment. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary, to the plan for funds not used.

1. Balance (debit) represents year-to-date employee development expenses.
2. Debit entries include memoranda nonpersonnel costs transferred by district, area, and Headquarters offices on a quarterly basis on JV 899.0 process.
3. Credit entries include any adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52117 Supplies and Services — Employee Development

This account is used to record the employee development expenses for supplies and services which are nonpersonnel in nature. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary, to the plan for funds not used.

1. Balance (debit) represents year-to-date employee development expenses.
2. Debit entries include memoranda nonpersonnel costs transferred by district, area, and Headquarters offices on a quarterly basis on JV 899.0 process.
3. Credit entries include any adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52120 Issues From Supply Centers — Parts and Supplies

This account is used to record the cost of supplies, materials, major mechanization repair parts, and noncapital expendable property issued by material distribution centers to requisitioning postal organizations.

1. Balance (debit) represents the cost of issues shipped from material distribution centers to requisitioning organizations.
2. Debit entries include issues charged to requisitioning offices based on average unit price. (Credit contra account 14321.040 for supplies, and 14371.040 for repair parts.)
3. Credit includes the cost of inventories returned to material distribution centers for credit. (Debit contra account 14321.040 for supplies and 14371.040 for repair parts.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52130 Issues From Maintenance Technical Equipment Centers

This account is used to record the cost of supplies and materials used to repair mailbag equipment. This account is restricted to use by the Minneapolis Accounting Service Center.

1. Balance (debit) represents the cost of supplies and materials withdrawn from inventory.
2. Debit entries include the cost of issues from inventory to the workroom floor. (Credit contra account 14331.040.)
3. Credit entries include the cost of supplies and materials returned to inventory. (Debit contra account 14331.040.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52131 Mailbags Purchases

This account is used to record the cost of mailbags purchased by mail equipment shops and shipped directly from the vendor to maintenance Technical Equipment Centers.

1. Balance (debit) represents the year-to-date expense for the purchase of mailbags by mail equipment shops and shipped directly from the vendor to mailbag depositories.
2. Debit entries include current and prior period charges for the purchase of mailbags as described above.
3. Credit entries include adjustments.

Note: Charge the cost direct to Headquarters, Logistics Department, B/A and finance number.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52140 Issues From Postage Stamp Inventory

This account is used to accommodate special situations where the purchase of postage stamps is treated as inventory, rather than a direct expense.

1. Balance (debit) represents the year-to-date issues from inventory.
2. Debit entries include issues from inventory.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52150 Issues From Vehicle Maintenance Facilities (VMFS)

This account is used to record the cost of supplies, repair parts, vehicles fuels and lubricants withdrawn from VMF inventories to support fleet operations.

1. Balance (debit) represents the cost of inventories consumed to maintain and operate the postal fleet.
2. Debit entries include the cost of supplies, repair parts, fuels, and lubricants withdrawn from inventory. (Credit contra account 14351.040.)
3. Credit entries include the cost of items returned to inventory. (Debit contra account 14351.040.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52151 Vehicle Supplies and Materials Charged Direct

Credit card purchases from commercial service stations for fuel (gasoline, diesel, etc.), oil, minor repairs, and antifreeze.

1. Balance (debit) is the cost of purchases and services charged on commercial credit cards.
2. Debit entries are current entries to AIC 594 for the cost of fuel, oil, antifreeze, and minor repairs to motor vehicles. (Credit contra account 23431.)
3. Credit entries are adjustments.

.594 Vehicle Supplies Expense

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52152 Vehicle Maintenance Facility Supplies and Equipment

Supplies and expendable equipment purchased for the vehicle maintenance facility and reported on the Statements of Account, as well as those items paid for at the information service center.

4. Balance (debit) is the year-to-date cost of items locally purchased for the VMF and those paid for at the information service centers.
5. Debit entries are current entries to AIC 550, prior period adjustments, and payments made by the information service centers.
6. Credit entries are adjustments.

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

.550 Postal Supplies Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52153 Compressed Natural Gas

This account is used to record purchase of compressed natural gas. AIC 697 will be used for Statement of Account reporting.

.697 Purchase of Compress Natural Gas

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52155 Prepaid Postage — Supplies

This account is used to record the charges for postage reimbursement payments against contracts for freight transportation of supplies and materials from vendors. The postage reimbursements are for postage prepaid by the vendors.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52160 Lost, Damaged, and Written Off — Parts Repair Cost

This account is used to record the expenses for the following property:

Inventory shipments lost or damaged in transit from material distribution centers to requisitioning organizations in which Purchasing has made a determination of responsibility.

Repairable items returned to the Topeka material distribution center for repair and returned to inventory.

Personal property acquired after FY 1981 whose acquisition cost is less than \$500 after applying cash discount earned. This property is expensed against Servicewide Cost, B/A code 7C, finance number 10–4390.

1. Balance (debit) represents expense charges for lost or damaged material distribution center shipments, repair charges for items returned to the Topeka material distribution center, and personal property costing under \$500.
2. Debit entries include the cost of lost or damaged material distribution shipments (credit contra account 52120 for postal supplies and repair parts; 14351.063 for motor vehicle parts and supplies; 17X01.069 for capital equipment), the cost to repair items (credit account 52160 material distribution center finance number), and to expense personal property costing under \$500 (credit contra account 17X01.069).
3. Credit entries include reductions in Topeka material distribution center expense for repairable parts. (Debit account 52160 post office finance number.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52170 Issues From Vehicle Maintenance Facilities (VMFS)

This account is used to record bulk/fuel oil issued by VMFS.

1. Balance (debit) represents the cost of bulk/fuel oil issued.
2. Debit entries include the cost of bulk/fuel oil from inventory .
(Credit contra account 14351.040.)
3. Credit entries include adjustments. (Debit contra account
14351.040.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52171 ADP Supplies

This account is used to record the cost of ADP supplies used at all installations, such as paper tapes, continuous paper forms, light bulbs used in ADP equipment, and other selected ADP items.

1. Balance (debit) represents the year-to-date expense for ADP supplies used at all installations.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

.544 ADP Supplies

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52172 Office and Medical Supplies

This account is used to record the cost of paper, envelopes, carbon paper, ink, newspapers and periodicals, office supplies, medical supplies, and other services.

1. Balance (debit) represents the year-to-date expense for office and medical supplies.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52173 Custodial and Building Supplies — Paid at Information Service Centers — Noncontractual

This account is used to record the cost of custodial, building supplies and services paid by information service centers for the maintenance and operation of buildings and space occupied at postal installations not reporting on a Statement of Account.

1. Balance (debit) represents year-to-date expenses as described above.
2. Debit entries include current and prior period expenses as described above.
3. Credit entries include adjustments.

Note: This account does not include items furnished by material distribution centers. (See account 52120.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52174 Photographs and Films

This account is used to record the cost of such items as motion picture films, film reprints, photographs, and filmstrips for Headquarters.

1. Balance (debit) represents the year-to-date expenses for films, photographs, etc., for Headquarters.
2. Debit entries include current and prior year charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52175 VMF Custodial Building Supplies and Services

Custodial building supplies and services purchased for the vehicle maintenance facility and reported on the Statements of Account.

1. Balance (debit) is year-to-date custodial building supplies and services purchased for the VMF.
2. Debit entries are current entries to AIC 584 and prior period adjustments.
3. Credit entries are adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52176 PO Custodial Building Supplies and Services — Disbursements Recorded on Statements of Account

Custodial building supplies and services locally procured within authorized limits for the maintenance and operation of buildings and space occupied by postal facilities and reported on Statements of Account. (See 52175 for similar expenses pertaining to vehicle maintenance facilities.)

1. Balance (debit) is year-to-date expenditures as described above.
2. Debit entries are current entries to AIC 583 and prior period adjustments.
3. Credit entries are adjustments.

.147 Purchasing Field Personnel

.148 Purchasing Service Center

.583 Custodial Building Supplies and Services

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52177 Expedited Mail — Services

This account is used to record Expedited Mail supplies.

1. Balance (debit) represents the year-to-date expenses for Expedited Mail supplies.
2. Debit entries are current and prior year costs.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52178 Priority Mail — Services

This account is used to record Priority Mail supplies.

1. Balance (debit) represents the year-to-date expenses for Priority Mail supplies.
2. Debit entries are current and prior period purchases.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

521 Supplies and Expendable Equipment

52180 Contractual Services, Other Than Equipment Repairs and Maintenance — Remote Encoding Spare Parts

This account is used to record the cost of remote encoding spare parts.

1. Balance (debit) represents the year-to-date expenses for remote encoding spare parts.
2. Debit entries are current and prior period purchases.
3. Credit entries are adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

522 Inventory Adjustments

52210 General Adjustments

This account is used to record the following:

MES inventory adjustments for quantity differences and cost variances between actual and standard cost operating supplies and material inventory, and adjustment of work-in-progress based on physical inventory taken at the end of the postal fiscal year.

Material distribution center inventory differences found during physical counts.

Material distribution center adjustments for breakage due to average unit pricing in the Supply Center Inventory Systems and quantity and actual inventory in stock.

Personal property adjustments for shortages or undocumented equipment during physical inventories.

Identified differences between equipment records which arise because of differences in pricing items of equipment ten dollars or less.

Also, price differences within reconciliation tolerance.

1. Balance (debit) represents the expense associated with inventory adjustments.
2. Debit entries include charges for inventory adjustments (credit contra account 14310.044 or 14311.044 — MES; 14321.044, 14353.044, 14361.044 or 14371.044 — Supply Center Inventories) or personal property (credit contra account 17X01.044).
3. Credit entries include expense reduction for inventory adjustments (debit contra account 14310.044 or 14311.044 — MES, 14321.044, 14353.044, 14361.044 Supply Center Inventories), or personal property (debit contra account 17X01.044).

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

522 Inventory Adjustments

52220 Obsolete Inventories Written Off

This account is used to record the cost of obsolete items written-off from material distribution center inventories scrapped or disposed.

1. Balance (debit) represents the expense of postal supplies, motor vehicle parts, major mechanization repair parts and expendable (noncapital) equipment written off.
2. Debit entries include the expense based on the average unit price of obsolete inventories written-off, scrapped or disposed of (credit contra account 14321.047 — postal supplies and expendable equipment, 14353.047 — motor vehicle parts, 14371.047 mechanization repair parts).
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

522 Inventory Adjustments

52230 Repaired Items Returned to Stock

This account is used to record credits given to postal installations for the cost of parts returned to the Topeka material distribution center to be repaired and returned to stock.

1. Balance (credit) represents the credit given to postal organizations for parts repaired and returned to inventory.
2. Credit entries include credit given to postal organizations for repairable parts. (Debit contra account 14371.049.)
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials and Services

522 Inventory Adjustments

52240 VMF Inventory Adjustments

This account is used to record the cost of VMF inventory adjustments based on physical inventories conducted during the fiscal year. It also includes adjustments for differences between recorded quantity and actual stock in inventory during interim counts of repair parts.

1. Balance (debit) represents the expense of inventory adjustments.
2. Debit entries include adjustment for inventory shortages. (Credit contra account 14351.044.)
3. Credit entries include adjustment for inventory overages. (Debit contra account 14351.044.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

522 Inventory Adjustments

52250 VMF Obsolete Inventories Written Off

This account is used to record the cost of obsolete repair parts removed from Vehicle Maintenance Facility inventories.

1. Balance (debit) represents the cost of parts removed from inventory.
2. Debit entries include the cost of parts removed from VMF inventories. (Credit contra account 14351.047.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials and Services

522 Inventory Adjustments

52260 Revaluation for Lower of Cost or Market

This account is used to adjust inventory to current market price to reflect the lower of cost or market in accordance with Generally Accepted Accounting Principles.

1. Balance (debit/credit) is the net decrease/increase in the revaluation of inventory.
2. Debit entries are decreases in the revaluation of inventory. Mail Equipment Shop (credit contra account 14310.045 or 14311.045). Material distribution centers (credit contra account 14321.045, 14353.045, 14361.045, or 14371.045).
3. Credit entries include increases in the revaluation of inventory. Mail equipment shop (debit contra account 14310.045). Material distribution centers (debit account 14321.045, 14353.045, 14361.045, or 14371.045).

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

522 Inventory Adjustments

52270 Personal Property — Physical Inventory Adjustments

This account is used to adjust personal property inventories for shortages or undocumented equipment discovered during physical inventories at postal facilities.

1. Balance (debit) represents the expense associated with physical inventory adjustments for personal property.
2. Debit entries include charges for personal property inventory adjustments. (Credit contra account 17X01.044.)
3. Credit entries include expense reduction for personal property inventory adjustments. (Debit contra account 17X01.044.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

522 Inventory Adjustments

52290 Items Returned to Stock — Assets Inventory Management (AIM) Program

This account is used to record the difference between the inventory asset value and the credit to the field for AIM returns to the Topeka material distribution center.

1. Balance (credit) represents servicewide credit for the difference between the inventory asset value and the credit to the field for AIM returns to the Topeka material distribution center.
2. Credit entries include servicewide credit for the difference between the inventory asset value and the credit to the field for AIM returns to the Topeka material distribution center.
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52301 Contract Station Service

Amounts paid or payable to a contractor for providing postal products and services at a contract station or branch.

1. Balance (debit) is amounts paid or payable to contractor.
2. Debit entries are amounts paid or payable per the contract for providing postal services at a contract station or branch.
3. Credit entries are adjustments.

.579 Contract Station Services

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52311 Contract Job Cleaners — Building Services

This account is used to record amounts paid or payable to contract job cleaners.

1. Balance (debit) represents amounts paid or payable to contract job cleaners.
2. Debit entries include the costs incurred for cleaning post offices on a contract basis.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52313 Custodial and Building Services

This account is used to record amounts paid or payable for custodial and building service.

1. Balance (debit) represents the cost for custodial and building services.
2. Debit entries include: (a) the cost of contractual services for repairs to building maintenance equipment; (b) other services directly related to the maintenance or operation of U.S. government-owned and leased buildings, vehicle operating installations, space at post offices, terminals, transfer offices and airport mail facilities (maintenance of elevators, escalators and dumbwaiters); (c) the cost of custodial sweeping cloth service; (d) laundry service; (e) removal of ashes and rubbish (except where included as part of a utility, accounts 54151 and 54152); (f) snow and ice removal; (g) maintenance of air conditioning; (h) maintenance of floor polishing machines; (i) lawn mowers; (j) vacuum cleaners; and (k) window cleaning.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52315 Maintenance Services — Providence, RI

This account is used to record payments for contractual services other than equipment repairs and maintenance. Restricted to use by Providence, RI, and the Minneapolis Accounting Service Center.

1. Balance (debit) represents payments to lessor for costs in connection with repairs and maintenance, including major replacements as provided under terms of the contract.
2. Debit entries include payments to lessor.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52321 Outside Consulting Fees

This account is used to record nongovernmental contractual services by consulting firms.

1. Balance (debit) represents amounts paid for outside consulting and professional services.
2. Debit entries include fees paid for outside consulting and professional services.
3. Credit entries include adjustments.

Note: This account does not include consultants employed full-time within the personnel ceiling or those paid when actually employed whose compensation is chargeable to account 51101.181.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52322 Outside Consulting Travel

This account is used to record travel expense associated with contractual services by outside consulting firms.

1. Balance (debit) represents travel expense for outside consulting and professional services.
2. Debit entries include travel expenses for outside consulting and professional services.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52323 Market Research Services

This account is used to record contractual services provided by market research firms.

1. Balance (debit) represents amounts paid to market research firms.
2. Debit entries include amounts paid.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52325 Advertising and Sales Promotion

This account is used to record expenditures incurred for advertising and sales promotion in marketing Postal Service products and services.

1. Balance (debit) represents expenses incurred with advertising and sales promotion firms used in marketing Postal Service products and services.
2. Debit entries include expenses for marketing Postal Service products and services, including advertising, announcing sale of bonds, and the disposal of property, except vehicles.
3. Credit entries include adjustments.

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

- .080 Express Mail
- .081 Priority Mail
- .082 Philatelic
- .083 Marketing and Sales Field
- .084 Automation/Business Mail
- .085 Retail
- .086 Sales Support
- .087 Advertising Mail
- .088 International
- .089 New Corporate Promotion
- .090 Parcel Post
- .091 Miscellaneous
- .596 Miscellaneous Advertising Expense

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52327 Value-in-Kind Expense

This account is used to record the expense to the Postal Service of rendering mail services at no cost to third parties. Generally, such arrangements relate to value-in-kind exchanges pertaining to marketing or promotional efforts. The cost of rendering the service is transferred from the field to the appropriate Headquarters' program.

1. Balance in the account should equal zero on a national basis as the account is used only to transfer costs between Headquarters and the field.
2. Debit entries represent increases to Headquarters expenses for the cost of the program.
3. Credit entries represent decreases to field expenses for costs transferred to Headquarters.

Note: This account is for use by National Accounting at Headquarters only.

- .080 Express Mail
- .081 Priority Mail
- .082 Philatelic
- .083 Marketing and Sales Field
- .084 Automation/Business Mail
- .085 Retail
- .086 Sales Support
- .087 Advertising Mail
- .088 International
- .089 New Corporate Promotion
- .090 Parcel Post
- .091 Miscellaneous

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52331 ADP Services — Commercial

This account is used to record the cost of ADP services performed by commercial companies.

1. Balance (debit) represents ADP cost for services performed by commercial companies.
2. Debit entries include year-to-date costs.
3. Credit entries include adjustments.

.545 ADP Services, Commercial

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52332 ADP Services — Commercial Software Packages

This account is used to record costs for contractual services for developing software.

1. Balance (debit) represents expenditures incurred with firms that have developed or are developing software for the Postal Service.
2. Debit entries include costs incurred with firms that have developed or are developing software for the Postal Service. Costs may be for leasing, maintenance, licensing fees, or the outright purchase of a software package.
3. Credit entries include adjustments.

Note: Software is defined as a set of computer program procedures and documentation concerned with operation of a Data Processing System (ANSI Definition).

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52333 ADP Services — Government Agencies

This account is used to record the cost of ADP services performed by other government agencies.

1. Balance (debit) represents ADP services performed by other government agencies.
2. Debit entries include costs incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52341 Health Services by Government Agencies

This account is used to record the cost of health service expenses provided by GSA.

1. Balance (debit) represents year-to-date health service expenses.
2. Debit entries include current and prior period health service expenses provided by GSA.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52343 Remote Encoding Keying

This account is used to record the cost of remote encoding keying services.

1. Balance (debit) represents te year-to-date expenses for remote encoding keying services.
2. Debit entries include current and prior period costs.
3. Credit entries are adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52357 Applicant Background Investigations

This account is used to record the cost of miscellaneous contractual services for applicant background investigations.

1. Balance (debit) represents year-to-date expenses for contractual services for applicant background investigations.
2. Debit entries include contractual services for applicant background investigations.
3. Credit entries are adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52359 Professional and Other Miscellaneous Service

This account is used to record the cost of miscellaneous contractual services.

1. Balance (debit) represents year-to-date expense.
2. Debit entries include nongovernment contractual services, including but not limited to (a) market research studies for postal rate making; (b) ADP contractual services; (c) stenographic services; and (d) architectural and engineering support to the areas for design of postal facilities. (See 52423 for services by government agencies.) Also included are charges for safety programs, personnel tests and examinations, training film production services, uniform quality control, quality control tests, exhibits and displays, and other contractual services.
3. Credit entries include adjustments.

Note: Payment of royalty fees pertaining to other than capital items are required under licensing agreements whenever a separate vendor, other than the one obtaining the Licensing Agreement, is awarded the contract through competition.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52361 Training — Course Development, Outside Assistance

This account is used to record outside assistance in training course development.

1. Balance (debit) represents year-to-date expense.
2. Debit entries include expenses for outside assistance in the development of new courses or the modification of existing ones.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52363 Training — Outside Instruction (Instructors and Fees)

This account is used to record tuition fees and payment to instructors on a contract or fee basis.

1. Balance (debit) represents year-to-date expense.
2. Debit entries include expense for tuition fees and payment to instructors on a contract or fee basis including outside training for Training Development Center personnel, both government and non government sponsored courses.
3. Credit entries include adjustments.

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

.684 Training, Instructor Fee — Post Office

.689 Training, Instructor Fee — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52365 Training — Instructional Assistance

This account is used to record the costs of instructional assistance in the preparation and presentation of lectures and course instruction to employees attending Training Development Center.

1. Balance (debit) represents year-to-date expense.
2. Debit entries include the cost of outside instructional assistance.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52367 Training — Miscellaneous Training Supplies and Materials

This account is used to record the cost of miscellaneous training supplies and materials.

1. Balance (debit) represents year-to-date expense.
2. Debit entries include the cost of textbooks and other supplies used for training.
3. Credit entries include adjustments.

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

.685 Training, Supplies and Materials — Post Office

.687 Training, Supplies and Materials — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

523 Contractual Services Other Than Equipment Repairs and Maintenance

52369 Training — Course Materials, Audiovisual Support

This account is used to record the cost of audiovisual support for course material used for training.

1. Balance (debit) represents year-to-date expense.
2. Debit entries include the cost of audiovisual support.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52411 Information Systems Chargeback

This account is used to record the cost of Information Systems Chargeback to other departments of the Postal Service for supplies, materials, and services.

1. Balance (debit) represents the cost of services rendered.
2. Debit entries include the cost of services.
3. Credit entries include adjustments and transfer of Information Systems charges to the customer.

Note: Debits and credits will both be processed. The debit being offset by an equal credit in the same account. The account will de-obligate Information Systems and charge the customer with the commitment and expense.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52412 Vehicle Sales Expense (Outside) Postal Service

This account is used to record all outside cost associated with vehicle sales, such as advertising and auctioneer fees.

1. Balance (debit) represents year-to-date expense.
2. Debit entries include expenses for the sale of vehicles.
3. Credit entries include adjustments.

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

.595 Vehicle Sales Expense

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52415 Energy Projects

This account is used to record the costs associated with energy projects and class material, labor, and services for weather proofing buildings, improved lighting and improved heating, ventilating, and air conditioning efficiency.

1. Balance (debit) represents year-to-date expense.
2. Debit entries include costs of above items.
3. Credit entries include adjustments.

Note: Expenditure of funds for bona fide energy projects require the approval of the respective district Energy Coordinator. This account is assigned an account identifier code for Statements of Account reporting purposes.

.619 Energy Project Expense — Post Office

.620 Energy Project Expense — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52417 Safety Projects

This account is used to record costs associated with expense projects which are necessary to correct safety hazards (i.e., those required by OSHA standards, safety checklists, safety inspections, etc.) and/or to eliminate the potential for accidents. Costs will include design, construction, and installation expenses.

1. Balance (debit) represents year-to-date expense.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

Note: Expenditure of funds for bona fide safety projects require the approval of the respective district Safety Coordinator. This account is assigned an account identifier code for Statements of Account reporting purposes.

.628 Safety Projects Expense — Post Office

.629 Safety Projects Expense — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52418 Miscellaneous Services — Disbursements Recorded on Statements of Account

This account is used to record miscellaneous supplies, materials and services procured locally within authorized limits and reported on the Postmasters' Statements of Account except for items included in accounts 52102, 52104, 52152, 52175, and 52176. Entries to this account include items such as costs related to dog bites; payments to state and local governments for pre-employment investigations or motor vehicle accident records of employees, and payments to local physicians for fitness-for-duty examinations.

1. Balance (debit) represents year-to-date expenses as described above.
2. Debit entries include current and prior period miscellaneous costs incurred as described above.
3. Credit entries include adjustments.

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

.587 Miscellaneous Supplies, Materials and Services

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52419 **Miscellaneous Service (Not Contractual) — Paid at Information Service Centers**

This account is used to record noncontractual miscellaneous supplies, materials and services.

1. Balance (debit) represents year-to-date noncontractual expenses.
2. Debit entries include miscellaneous noncontractual costs incurred.
3. Credit entries include adjustments.

Note: Entries to this account include:

1. Noncontractual items such as costs related to dog bites; payments to state and local governments for pre-employment investigations or motor vehicle accident records of employees, and payments to local physicians, including fitness-for-duty examinations.
2. Cost of care/maintenance of inspection service security force K-9 patrol dogs. This includes subsistence, veterinarian fees, kenneling fees, collars, and leashes.
3. Cost of installations and services incidental to postal operations such as: installation services, exhibits and displays; unique services connected with training programs and postal representation at Career Fairs.
4. Federal excise tax on the purchase of bulk diesel fuel.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52421 Audit Services by Government Agencies

This account is used to record the cost of audit services by government agencies.

1. Balance (debit) represents year-to-date audit service expenses.
2. Debit entries include reimbursement to U.S. government agencies for salaries and related costs of employees auditing the Postal Service.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52422 Services — Office of Personnel Management — EEO Appeals Examiners

This account is used to record reimbursements to the Office of Personnel Management for salaries and related costs of OPM Appeals Examiners, on reimbursable loan to the Postal Service, who conduct Equal Employment Opportunity hearings.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52423 Services (Other Than Health) by Government Agencies

This account is used to record reimbursements to U.S. government agencies for salary and related costs of employees on reimbursable loan to the Postal Service, such as FBI investigation of star route contractors, contracts of professional court reporting and stenographic services, and services of examiners who review hearing decisions. In addition, it includes reimbursements for expenses incurred by the Federal Reserve Bank (FRB) for processing postal money orders. Reimbursements to the FRB are to be paid by the St. Louis Information Service Center.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52424 Services by Commercial Banks

This account is used to record charges by commercial banks for banking services provided for maintaining a postal installation bank account. These payments will be made by the postal installation and reported through their Statements of Account.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

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

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52425 Candidate Readiness Program

This account is used to record payments made to individuals who enter the candidate readiness program.

1. Balance (debit) represents year-to-date costs for the Candidate Readiness Program.
2. Debit entries include current and prior period costs for the Candidate Readiness Program.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52427 Services — Medical Expenses for On-the-Job Injury or Illness

Payment of medical expenses resulting from the examination and treatment of an employee who sustains an on-the-job injury or illness.

1. Balance (debit) is the year-to-date medical expenses for on-the-job injury or illness.
2. Debit entries are current and prior period medical costs incurred. AIC 577 is used for the Statements of Account.
3. Credit entries are adjustments.

Note: Some examples of medical expenses resulting from on-the-job injury or illness are office visits, x-rays, lab work, pharmaceutical bills, and fitness-for-duty examinations.

.577 Medical Expenses — On-the-Job Injury or Illness

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52428 Services — Medical Expenses for Routine Medical Examinations

This account is used to record payments for medical expenses which are not related to on-the-job injury or illness.

1. Balance (debit) is the year-to-date medical expenses.
2. Debit entries are current and prior period costs incurred. AIC 578 is used for the Statements of Account.
3. Credit entries are adjustments.

Note: Some examples of medical expenses which are not a result of on-the-job injury or illness are pre-employment physical examinations and fitness-for-duty examinations.

.578 Medical Expenses — Routine Examinations

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52429 Medical Expenses

This account is used to record medical payments associated with applicant drug testing.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries are current and prior period costs.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52431 Print Shop Cost Chargeback

This account is used to record print shop costs charged back to the using organization in Headquarters, upon job completion, on a standard cost basis.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include cost incurred.
3. Credit entries include adjustments and transfer of charges to the customer.

Note: This debit is offset by an equal credit to Headquarters Services in the same account.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52432 Miscellaneous Service (Not Contractual) — Rates and Classification Implementation Costs

This account is used to record expenses for materials prepared to notify customers and post offices of postage rates and classification changes.

1. Balance (debit) represents year-to-date expenses as described above.
2. Debit entries are current and prior period costs.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52433 International Philatelic Fulfillment Center

This account is used to record the cost associated with international philatelic sales.

1. Balance (debit) represents year-to-date expenses associated with international philatelic sales.
2. Debit entries are amounts reported in AIC 562.
3. Credit entries are adjustments.

.562 International Shipping Costs

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52435 Outside Printing and Reproduction — Field

This account is used to record the cost of all outside printing, reproduction and graphics charges in post offices, districts, areas, and inspection service field offices performed by vendors or government agencies.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include cost incurred.
3. Credit entries include adjustments and accrual reversal.

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

.598 Outside Printing and Reproduction

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52436 Outside Printing and Reproduction — Headquarters

This account is used to record the cost of all outside printing reproductions and graphic charges for Headquarters.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52437 Printing — Employee Development

This account is used to record the employee development expenses for printing which are nonpersonnel in nature. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary, to the plan for funds not used.

1. Balance (debit) represents year-to-date employee development expenses.
2. Debit entries include memoranda nonpersonnel costs transferred by district, area, and Headquarters offices on a quarterly basis on JV 899.0 process.
3. Credit entries include any adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52438 Internal Mail Chargeback

This account records postal user's charges generated from actual mailings. Charges will be captured by postage meters in the mail room. All costs charged to USPS users will be charged back to each vice president's finance number.

These costs will be reported on the Postal Service Financial Report (PSFR) in Line 46.

1. Balance — this account should always have a zero balance because it is used to allocate costs to users.
2. Debit entries include costs charged to each postal user.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52439 Expedited Mail Fee Chargeback

This account is used to record postal user charges which will be generated from actual mailings. The charges will be selected from the receipt coding in the automated Expedited Mail reporting system. All costs charged to Postal Service users will be contra offset to servicewide costs B/A 7C, finance number 10-4390, in the system that develops the journal voucher activity.

These costs will be reported in the Postal Service Financial Report (PSFR), IN LINE 33, Miscellaneous.

1. Balance — this account should always have a zero balance since it is only used to allocate cost to users.
2. Debit entries include costs charged to each postal user.
3. Credit entries include adjustments and the overall contra offset to servicewide costs.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52441 Cost of Postage Stock

Cost of manufacturing and printing migratory bird and postage stamps, international reply coupons, stamp dispensers, stamp albums, stamp photos, prints, stamp die proofs, and precanceling of stamps paid at post offices.

1. Balance (debit) is year-to-date expenses.
2. Debit entries are costs incurred. Precanceling of stamps paid at post offices is entered to AIC 627.
3. Credit entries are adjustments.

.627 Precanceling of Stamps Paid at Post Office

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52442 Philatelic Products

This account is used to record the cost of philatelic products manufactured, and assembled, for the Postal Service.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

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

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52443 Cost of Embossed Stamped Envelopes

This account is used to record the cost of printed and unprinted stamped envelopes. Also includes cost of overprinting new rates on such envelopes of embossed stamped envelopes.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52444 Incentive or Promotional Olympic Products

This account is used to record the costs of Olympic products purchased for incentive or promotional purposes. These products are not for resale.

1. Balance (debit) represents year-to-date Olympic products purchased that are not for resale.
2. Debit entries include Olympic product costs as described above.
3. Credit entries are adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52445 Olympic Products

This account is used to record the costs of Olympic products purchased for sale by post offices.

1. Balance (debit) is year-to-date costs of Olympic products purchased.
2. Debit entries are Olympic products costs.
3. Credit entries are adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52446 Packaging Products Nationally Generated

The cost of nationally authorized retail products, which are purchased by districts and supplied to post offices for sale. These products include, but are not limited to, padded mailing bags, mailing tubes, corrugated boxes, postage stamp affixers, clasp envelopes, cassette mailers, and strapping tape.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries are costs incurred. District entries re to AIC 493.
3. Credit entries are adjustments.

.493 Cost of Packaging Products

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52447 Facsimile Mail Service

This account is used to record the cost of facsimile mail service, including machine rental, telephone and supplies.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52448 Postal-Related Merchandise

The cost of retail products generated and purchased by districts and supplied to post offices for sale. These products include, but are not limited to, T-shirts, sweatshirts, baseball caps, pins, and the tie clasps, which bear an official postage stamp image.

1. Balance (debit) is year-to-date costs of field generated retail products.
2. Debit entries are retail product costs reported in AIC 494.
3. Credit entries are adjustments.

.494 Postal-Related Merchandise Costs

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52449 Money Orders

This account is used to record the cost of manufacturing and printing money orders.

1. Balance (debit) represents year-to-date expenses manufacturing and printing money orders.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52451 Carfare — Carrier-Owned

This account is used to record the cost of carrier drive out agreements.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include reimbursements to carriers for use of their personal vehicles.
3. Credit entries include adjustments.

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

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52453 Carfare — Other Than Carrier-Owned

This account is used to record carfare for vehicles other than carrier-owned. The account includes the cost of local transportation of city delivery carriers (except in carrier-owned vehicle, see account 52451) and other post office employees, including bus fare, streetcar fare, and other local transportation by employees who are not in authorized travel status away from their permanent duty station. Includes auto mileage allowance for inspection of routes and for other purposes. Includes rental of GSA vehicles for local transportation of postal employees and any Postal Service expense for damages to such GSA vehicles, where damages are the Postal Service's responsibility.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

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

.538 Local Transportation

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52454 Carfare — Local Transportation — Headquarters

This account is used to record local transportation of Headquarters' employees. It includes bus fare, taxi fare, and other local transportation by Headquarters employees who are not in an authorized travel status away from their permanent duty station.

1. Balance (debit) represents year-to-date expenses for local transportation.
2. Debit entries include the cost of local transportation of Headquarters employees, *only*.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52455 Carfare — Tolls and Ferriage

This account is used to record tolls and ferriage. It includes the cost of bridge, ferry, and highway tolls used in local transportation of mail incurred by city delivery carriers and other post office employees (except rural carriers, see 52462). Includes tolls and ferriage for government-owned or hired vehicles.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include the cost incurred.
3. Credit entries include adjustments.

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

.540 Tolls and Ferriage

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52457 Carfare — Special Delivery Fees

This account is used to record special delivery fees.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include fees paid for the delivery of special delivery mail.
3. Credit entries include adjustments.

Note: At CAG A–G offices, this account includes only fees paid to rural and star route carriers. At CAG H–L offices, this account includes fees paid for all delivery of special delivery mail.

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

.541 Special Delivery Fees

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52459 Carfare — Vehicle Hire

This account is used to record the cost of vehicle hire. It includes the rental cost of privately owned vehicles hired on a contract basis. Also includes rental of GSA vehicles for collection, transportation, and delivery of mail. Does not include auto equipment maintenance allowances paid to special delivery messengers and rural carriers.

1. Balance (debit) represents year-to-date expenses rental cost of privately owned vehicles hired on a contract basis.
2. Debit entries include cost incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52461 Carfare — Equipment Maintenance Allowance — Special Delivery Messenger

This account is used to record expenses for equipment maintenance allowance, including special delivery messengers who use their own motor vehicles for delivering mail.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include costs incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52462 Carfare — Equipment Maintenance Allowance — Rural Carrier

This account is used to record expenses for equipment maintenance for rural carriers. It includes mileage or equipment maintenance allowances paid to rural letter carriers and reimbursement for the cost of tolls and ferriage paid by them on their routes.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include costs incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

524 Other Services

52472 Expenses — Debit or Credit Card Chargebacks

This account is used to record payments to credit card companies such as Discover and AMEX to cover the chargeback costs due to acceptance errors by postal employees. This account will be used only at the Accounting Service Center as the invoice for the chargeback will be centralized for payment.

1. Balance (debit) represents year-to-date credit card chargebacks reimbursed to the debit card company for postal employees improper handling of the charges.
2. Debit entries include accounting period payments for the chargeback by the credit card company for USPS liability to process charges incorrectly.
3. Credit entries include any adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

528 Freight

52801 Supplies

This account is used to record the freight charges for transportation of supplies and materials from vendors (when paid separate from purchase orders) and the cost for transportation of supplies between locations of the Postal Service, excluding the cost of transportation of fuel. It also records freight charges for shipments of excess property from one location to another.

1. Balance (debit) represents year-to-date expenses.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

528 Freight

52810 Capital Equipment

This account is used to record the cost of undistributed freight on equipment purchased. Freight on equipment from postal warehouses to first using installation will be charged to this account. Also charged is the differential between capitalized motor vehicle costs and accumulated invoice costs for reconciled motor vehicle purchase orders. (See note.)

1. Balance (debit) represents the cost of undistributed freight on capital equipment as listed above.
2. Debit entries include current and prior period charges for undistributed freight.
3. Credit entries include adjustments.

Note: Policy on valuation of fixed property purchases provides that freight will be added to cost for motor vehicles, construction and modernization on single items of major equipment. Freight on relatively minor items of property is not added in establishing book cost.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

528 Freight

52899 Other Services — Employee Development — Contra Offset

This account is used to contra offset employee development expenses recorded in GLAs 51407, 51408, 52117, 52117, and 52437.

1. Balance (credit) represents year-to-date contra offset amount for employee development expenses.
2. Credit entries include memoranda nonpersonnel costs transferred by district, area, and Headquarters offices on a quarterly basis on JV 899.0 process.
3. Debit entries include any adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52901 Fines and Penalties — Supplies and Materials

This account is used to record fines, penalties and refunds collected from contractors for non-performance or inadequate performance of contracts for supplies and materials.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52903 Fines and Penalties — Services

This account is used to record fines and penalties collected from contractors for nonperformance or inadequate performance of contracts for goods and services.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52905 Olympic Products

This account is used to record reimbursements from other countries for co-sponsorship of the Olympic Games. In addition, possible other miscellaneous repayments will also be included.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52911 Miscellaneous — Government Agencies — Supplies and Materials

This account is used to record reimbursements from other U.S. government agencies for supplies and materials, including rebates on FEDSTRIP billings.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52913 Miscellaneous Government Agencies — Services

This account is used to record reimbursements from other U.S. government agencies for: (a) services by the Office of the General Counsel for other U.S. government agencies; (b) Headquarters' expenses for the sale of bonds and stamps for the Department of the Treasury, and for assistance to the Census Bureau; and (c) building and repair services performed by postal employees in lieu of private contractors. (Debit contra account 13190.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52914 Miscellaneous — Other Services

This account is used to record reimbursements that cannot be classified in other accounts beginning in the 529XX series including: (a) refunds of lump sum leave payments by reemployed employees who were paid for accumulated leave upon separation from the government (to be considered as reimbursement to the current budget authorization to which the salary of the reemployed individual is to be charged); (b) reimbursements for damages to government-owned personal property; (c) fees and reimbursements for damages collected for dog bites; (d) reimbursements for services performed for contractors by postal employees; and (e) other miscellaneous reimbursements.

.176 Reimbursement Miscellaneous Services, Non-Government Agencies

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52915 Discounts Earned

This account includes reimbursements from discount earned.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52918 Recovery of Continuation of Pay

This account is used to record reimbursements to the Postal Service, third party recovery in OWCP cases, for retaining employees in a continuation of pay status up to 45 days.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52941 Uniform Allowance Procurement

This account is used to record reimbursements from uniform vendors, at a rate fixed by the Congress, to defray the administrative cost to the Postal Service for direct payment to licensed vendors for uniform items furnished to postal employees. The rate is subject to change annually, based on Congressional action.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52951 Vehicle Supplies and Services — Nationwide Warranty Negotiations

This account is used to record reimbursements from manufacturers based on negotiation for warranty repairs.

.168 Vehicle Warranty Reimbursements

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52953 Vehicle Supplies and Services — U.S. Government Agencies
This account is used to record reimbursements for the cost of services and supplies furnished to other government agencies.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52955 Vehicle Supplies and Service — Other Than U.S. Government Agencies

This account is used to record reimbursements from (a) the sale of unserviceable motor vehicle parts, batteries, cylinder oil, and similar items; (b) refunds for oil drums or other containers returned to suppliers; (c) damage to mail trucks or other vehicle equipment; (d) reimbursements for vehicle supplies and services as reported on Statements of Account from postmasters; and (e) other government agencies for the cost of services and supplies.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52963 Sale of Supply Center Inventories

This account is used to record the proceeds from the sale of obsolete or excess material distribution center inventories other than capital equipment.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52965 Sale of Tabulating Cards

This account is used to record the proceeds from the sale of tabulating cards at Headquarters, information service centers, and money order facilities (including paid money orders).

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52967 Sale of Waste Paper and Twine

This account is used to record proceeds from the sale of waste paper, waste twine, dead mail, and other recyclable materials.

.149 Sale of Waste Paper, Twine, Dead Mail and Other Recyclable Matter

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52968 Sale of Scrap — Mailbag Repair Units and Depositories

This account is used to record the proceeds from the sale of scrap by mailbag repair unit. (Debit contra account 13453.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

52 Supplies, Materials, and Services

529 Reimbursements and Cost Reductions

52969 Sale of Scrap — Mail Equipment Shops

This account is used to record the proceeds from the sale of scrap by Mail Equipment Shops. (Debit contra account 13453.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53119 Transportation of Stamps to Retail Units — Surface

This account is used to record the expense for transporting stamps by highway and rail from Stamp Distribution Facilities to retail units.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53121 Highway Services — Highway, Intra-SCF, Regular Contracts

This account is used to record the expense for the transportation of mail between a Postal facility (except a BMC) and stations/branches, airports, railheads and piers. Also includes the expense for transportation of foreign mail between the NY Bulk and Foreign Mail Center and piers.

1. Balance (debit) represents contract expenses for above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include transfers from St. Louis ISC to the appropriate ISC reciprocal account and adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53122 Highway Services — Highway, Intra-SCF, Exceptional Service

This account is used to record the expense of intra-SCF charges for exceptional transportation service between a postal facility (except a BMC) and stations/branches, airports, railheads and piers. Also includes the expense for transportation of foreign mail as exceptional service between the NY Bulk and Foreign Mail Center and piers.

Note: This service must be certified by the administrative postmaster/facility manager on Form 5429, Certification of Exceptional Contract Service Performed.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53123 Highway Services — Highway, Intra-SCF, Emergency Contracts

This account is used to record the expense of intra-SCF charges for emergency contract transportation between a postal facility (except a BMC) and stations/branches, airports, railheads and piers. Also includes the expense for transportation of foreign mail under emergency contract between the NY Bulk and Foreign Mail Center and piers.

Note: This service must be certified by the administrative postmaster/facility manager on Form 5429 or paid for as an annual rate contract.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53124 Highway Services — Highway, Inter-SCF, Regular Contracts

This account is used to record the expense for intercity contract transportation of mail between sectional centers. This does not include interior intra-BMC transportation.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53125 Highway Services — Highway, Inter-SCF, Exceptional Service

This account is used to record the expense for Inter-SCF charges for exceptional transportation service between sectional centers. This does not include interior intra-BMC transportation.

Note: This service must be certified by the administrative postmaster/facility manager on Form 5429.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53126 Highway Services — Highway, Inter-SCF, Emergency Contracts

This account is used to record SCF charges for emergency contract transportation service between sectional centers.

Note: This service must be certified by the administrative postmaster/facility manager on Form 5429 or paid for as an annual rate contract.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53127 Highway Services — Intra-BMC, Regular Service

This account is used to record expenses for contract truck routes that originate, terminate, or include a scheduled stop at a BMC, except the following: (a) Inter-BMC highway route; (b) plant load mail routes; or (c) drayage between a BMC and the local railhead.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53128 Highway Services — Intra-BMC, Exceptional Service

This account is used to record the expenses for intra-BMC charges for exceptional transportation service for routes with a 53127 or 53129 account number.

Note: This service must be certified by the administrative postmaster/facility manager on Form 5429, Certification of Exceptional Contract Service Performed.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53129 Highway Services — Intra-BMC, Emergency Service

This account is used to record intra-BMC expenses for emergency contracts for transportation of mail.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53131 Highway Services — Highway, Inter-BMC/ASF

This account is used to record the expense for highway contract routes which provide transportation between BMCs or between BMCs and HFUs (may include stops at postal facilities other than BMCs/HFUs). Also includes highway transportation from BMCs/HFUs to non-local railheads for connection to rail transportation (does not include highway transportation which is included in rail contracts).

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53132 Highway Services — Inter-BMC/HFU Exceptional Service

This account is used to record inter-BMC/HFU expenses for exceptional transportation service between BMCs/HFUs for routes with a 53131 or 53133 account number.

Note: This service must be certified by the administrative postmaster/facility manager on Form 5249, Certification of Exceptional Contract Service Performed.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53133 Highway Services — Inter-BMC/HFU Emergency Service

This account is used to record inter-BMC/HFU expenses for emergency contract transportation service between BMCs/HFUs.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53134 Highway Services — Plant Load — Annual Rate Contracts

This account is used to record plant load expenses for annual rate regular contracts. This does not include trip rate plant load transportation.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53135 Highway Services — Plant Load Trip Rate Contracts

This account is used to record plant load expenses for trip rate contracts and for exceptional service performed on annual rate plant load contracts.

Note: Expenses charged to this account must be certified on Form 5429 by the administrative postmaster/facility manager or paid by one-time contracts on Form 7467 by the transportation management service center (TMSC).

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53136 Highway Services — Intra-BMC — Leased Trailer Fleet

This account is used to record the expense for lease of trailers to fill the fleet used by and within a BMS service area in conjunction with contract tractor and driver service.

1. Balance (debit) represents year-to-date expenses as described above.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53137 Highway Services — Damage to Highway Vans

This account is used to record the expense of damage to highway contractors' trailers or vehicles while in custody of the Postal Service under terms of a contract, resulting from claims adjudicated and paid as contractual obligations.

1. Balance (debit) represents year-to-date expenses as described above.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

Note: This account will be charged only with the cost of damage to the contractor's trailer, even though an accident may also result in damage to other property and/or personal injury.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53138 Highway Services — Detention of Highway Vans

This account is used to record the expense of detention (delay) of highway contractors' trailers or vehicles.

1. Balance (debit) represents year-to-date expenses as described above.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53139 Highway Services — Area Bus Contracts

This account is used to record cost of transportation of mail by commercial bus lines, between post offices on their regularly established traffic routes. Contracts provide for a flat rate per piece of mail carried.

1. Balance (debit) represents year-to-date expenses as described above.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53142 Rail Services — Passenger Train Service

This account is used to record the expense for line haul transportation of mail in AMTRAK and other type passenger train service.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53143 Rail Services — Freight Train Service (Boxcar)

This account is used to record the expense for line haul transportation of mail in trailers on flat cars (TOFC), containers on flat cars (COFC) or other freight train service (not including plant loaded mail). Also includes all rail connected “use” charges.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53144 Rail Services — Rail Terminal Handling Contracts

This account is used to record the expense for loading and unloading mail transported by AMTRAK.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53145 Rail Services — Plant Loaded Train Service

This account is used to record the expense for line haul transportation of plant loaded mail in (a) trailers on flat cars (TOFC) and (b) containers on flat cars (COFC).

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53146 Rail Ramp/Deramp, Shuttle, and Switching

This account is used to record the expense for: (1) the switching of rail cars to designated facilities other than railroad terminals; and (2) services performed by railroads in handling loaded mail containers moving in van-container service (flexivan, piggyback, etc.). Includes cost of placing and/or removing loaded mail containers from railroad cars (ramping, deramping). Also included are cartage charges for moving loaded containers between railroad yards and post offices when such service is performed by the railroad companies. Cartage service performed by private contractors is charged to accounts 53121 and 53131.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53147 Rail Services — Damage to Rail Vans

This account is used to record amounts paid to railroads for damage to railroad-owned vans when in the custody of the Postal Service.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53148 Detention/Demurrage on Rail Vans/Cars

This account is used to record payment of penalty (detention/demurrage) for retaining (loading/unloaded) rail vans/cars beyond the contract specified free time limit.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53149 Rail Services — Drayage To/From Local Railhead

This account is used to record the expense for drayage of bulk mail between a postal installation (including a BMC or HFU) or industrial plant and the local railhead.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53163 Contract Truck Terminal Services

This account is used to record the cost of contract-operated truck terminals for the handling of mail.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

Note: Account does not include cost of contract terminals for handling of empty mail equipment; see account 53194.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53165 Contract Rail Terminal Services

This account is used to record the cost of services under special agreements with railroads and terminal companies covering the manpower, space, and equipment necessary to receive, separate, transfer, and exchange non-rail mail with government and contract vehicles; also for loading and unloading trailers at railroad facilities.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53183 Inland Domestic Water Contracts

This account is used to record both regular and emergency expenses for Inland Domestic Water Contracts for the transportation of mail in vessels between points within the 48 contiguous states or between points within Alaska, Hawaii, or U.S. territories and possessions. Such a contract may include provisions requiring box delivery, collection, and other services similar to those furnished by highway contractors or rural carriers.

1. Balance (debit) represents year-to-date expenses for above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

Note: U.S. possessions are Guam, Puerto Rico, American Samoa, and the Virgin Islands. The U.S. Trust Territory is the Republic of Palau. U.S.-associated territories are the Commonwealth of the Northern Mariana Islands, the Federated States of Micronesia (Yap, Kosrae, Truk, and Pohnpei), and the Republic of the Marshall Islands.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53184 Water Service — Offshore Domestic Water Contracts

This account is used to record both regular and emergency expenses for offshore Domestic Water Contracts for the transportation of mail in vessels between points in the 48 contiguous states and points in Alaska, Hawaii, or U.S. territories and possessions.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53191 Highway Services — Empty Mail Equipment

This account is used to record expenses for contracts involving the movement of Mail Transportation Equipment by highway transportation only.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53192 Rail Services — Empty Mail Equipment

This account is used to record expenses for the movement of Mail Transport Equipment by rail transportation only.

1. Balance (debit) represents year-to-date expenses as described above.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

531 Domestic

53194 Empty Equipment — Mail Equipment Terminal Contracts

This account is used to record the expense of domestic terminal contracts for the sorting, storing, loading, and cartage of empty mail equipment.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53201 Air Service — Airmail

This account includes the expense of transporting civilian airmail by U.S. Air Carriers: (1) from the 50 United States to other countries; (2) between the 50 United States and United States possessions in the Pacific and the Panama Canal Zone at rates prescribed by the Civil Aeronautics Board; and (3) by foreign air carriers from the United States to other countries at rates prescribed by agreements and conventions. This includes any foreign portion of routes which are principally domestic (stub-end routes), except for service to and from Canada.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53206 Air Service — Airlift FCM

This account includes the expense for the transportation of all classes of mail by a certified carrier at negotiated rates for 750 pounds or more per flight, wherein no more than 5 percent is letter mail.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53208 Air Service — Airlift FCM — U.S. to Mexico

This account includes the expense of transporting civilian First Class letter mail (with postage at surface rate) by air and moving on a foreign airmail billing document, on a space-available basis, from the United States to Mexico (stub-end routes).

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53212 Air Service — Airlift Surface Mail

This account is used to record the expense for transporting civilian mail classes (with postage at surface rates) by air service on a space-available basis from the United States to other countries.

1. Balance (debit) represents year-to-date expenses for the above-cited services.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53225 Foreign Countries — Outbound Direct Entry — Mail Foreign Administration

This account is used to record the expense for transportation of international direct entry mail items dispatched to another country by the United States. (Credit contra account 23225.)

Note: Restricted to B/A 7YU2, finance number 66-0176.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53226 Foreign Countries — Outbound International Business Reply Mail — Air — LC/AO

This account is used to record the expense for transportation of international direct entry mail items dispatched to another country by the United States. (Credit contra account 23226.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53261 Terminal/Transit Charges — Air — Internal Conveyance

This account is used to record the expense of internal conveyance terminal transit charges on U.S. Air Mail transported within other countries.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53262 Transit Charges — Surface

This account is used to record the expense of transit charges on U.S. mail transported within other countries. (Credit contra account 23240.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53263 Terminal Dues LC (Letter Class) and AO (Printed Matter) — Air

This account is used to record expense for surface conveyance, sorting and delivery of letters, cards, and other articles dispatched to another country by air transportation.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53264 International Express Mail

This account is used to record the expense for transportation of International Expedited Mail items dispatched to another country by the United States. (Credit contra account 23264.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53265 Terminal/Transit Charges — Air — Onward Conveyance

This account is used to record the expense of onward conveyance terminal transit charges of U.S. airmail transported to other countries.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53266 Terminal/Transit Charges — Surface — Parcel Post

This account is used to record the expense of parcel post terminal charges on U.S. parcels transported to other countries. (Credit contra account 23240.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53268 Terminal/Transit Charges — Terminal Dues — LC & AO (Printed Matter) — Surface

This account is used to record the expense for surface conveyance, sorting and delivery of letters, cards, and other articles dispatched to foreign countries by surface transportation. (Credit contra account 23261.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53281 Water Service — International Container Contracts — U.S. Flag Carriers

This account is used to record the expense of transporting mail to foreign countries by vessels of U.S. registry when such mail is shipped in containers at special rates (except through service shipped on a single Bill of Lading).

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53282 Water Service — International Container Contracts — Foreign Flag Carriers

This account is used to record the expense of transporting mail to foreign countries by vessels of foreign registry when such mail is shipped in containers at special rates (except through service shipped on a single Bill of Lading, see account 53272). Includes services incidental to the above transportation. Forwarding of containers from inland points in the United States to shipside is charged to the appropriate domestic account. (Credit contra account 23360.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53283 Water Service — International Loose Bag Contracts — U.S. Flag Carriers

This account is used to record the expense of transporting mail by vessels of American Registry to (1) foreign countries and (2) the Panama Canal Zone. Includes service incidental to the transportation of such mails except those recorded in account 53262. Includes containerized mail transported at pound rates.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

532 International — Nonmilitary

53284 Water Service — Loose Bag Contracts, — Foreign Flag Carriers

This account is used to record the expense of transporting mail by vessels of foreign registry to (1) foreign countries and (2) the Panama Canal Zone. Includes services incidental to the transportation of such mails except as shown in account 53262. Includes containerized mail transported at pound rates.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

533 International — Military

53301 Airmail Rates

This account is used to record the expense for United States military official and personal mail on which domestic postage is paid, transported by commercial air carriers (American-Flag Carriers and Foreign-Flag Carriers) at applicable rates to, from, or between United States gateway points and overseas United States Armed Forces Post Offices. This expense is reimbursable by the Department of Defense.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

533 International — Military

53302 Military Official Mail (MOM)

This account is used to record the expense for United States official surface mail (letters, flats, and parcels) airlifted by American Flag Carriers to, from, or between United States gateway points and overseas United States Armed Forces Post Offices at the appropriate rate. This expense is reimbursable by the Department of Defense.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

533 International — Military

53303 Combat/Surface Mail (Space Available Mail — SAM)

This account is used to record the expense for mail prepaid at surface postage rates addressed to, from, or between overseas United States Armed Forces Post Offices air-lifted by American Flag Carriers to, from, or between United States and overseas U.S. Armed Forces Post Offices at the appropriate rate. This expense is reimbursable by the Department of Defense.

Note: For the purpose of account 53303, Overseas U.S. Armed Forces Post Offices do not include those U.S. Armed Forces Post Offices in Hawaii, Alaska, Puerto Rico, United States territories or possessions, except that MOM mail is a reimbursable item where ever airlifted. Military mail dispatched to the Canal Zone is not reimbursable except for MOM mail.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53501 Domestic Air Mail — System Mandatory Loose Sack Line Haul

This account is used to record the line haul expense for transporting mail, loose sack, by system contracts, using the “mandatory” rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53503 Domestic Air Mail — System Mandatory Container Line Haul

This account is used to record the line haul expense for transporting mail, by container, by system contracts, using the “mandatory” rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53505 Domestic Air Mail — System Optional Loose Sack Line Haul

This account is used to record the line haul expense for transporting mail, loose sack, by system contracts, using "optional" rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53507 Domestic Air Mail — System Optional Container Line Haul

This account is used to record the line haul expense for transporting mail, by container, by system contracts, using “optional” rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53509 Domestic Air Mail — System Container Guarantee

This account is used to record line haul and terminal handling expense for transporting mail under the guarantee provisions for containers using system contracts at the applicable per pound rate. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53511 Domestic Air Mail — System Mandatory Loose Sack Terminal Handling

This account is used to record the terminal handling expense for transporting mail, loose sack, by system contracts, using the "mandatory" rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

- 53513 Domestic Air Mail — System Mandatory Container Terminal Handling**
This account is used to record the terminal handling expense for transporting mail, by container, by system contracts, using the “mandatory” rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53515 Domestic Air Mail — System Optional Loose Sack Terminal Handling

This account is used to record the terminal handling expense for transporting mail, loose sack, by system contracts, using the "optional" rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53517 Domestic Air Mail — System Optional Container Terminal Handling

This account is used to record the terminal handling expense for transporting mail by container, by system contracts, using the "optional" rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53521 Domestic Air Mail — Segment Loose Sack Line Haul

This account is used to record the line haul expense for transporting mail, loose sack, by segment contracts, at a per pound rate for actual weight hauled. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53523 Domestic Air Mail — Segment Container Line Haul

This account is used to record the line haul expense for transporting mail, loose sack, by container, by segment contracts, at a per pound rate for actual weight hauled. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53525 Domestic Air Mail — Segment Window Guarantee

This account is used to record the line haul and terminal handling expense for transporting mail under the minimum window guarantee provisions of segment air contracts at the applicable per pound rate. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53527 Domestic Air Mail — Segment Container Guarantee

This account is used to record the line haul and terminal handling expense for transporting mail under the minimum container guarantee provisions of segment air contracts at the applicable per pound rate. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53529 Domestic Air Mail — Segment Loose Sack Terminal Handling

This account is used to record the line haul and terminal handling expense for transporting mail, loose sack, by segment contracts, at a per pound rate for actual weight hauled. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53531 Domestic Air Mail — Segment Container Terminal Handling

This account is used to record the terminal handling expense for transporting mail, by container, by segment contracts, at a per pound rate for actual weight hauled. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53541 Domestic Air Mail — Network Line Haul

This account is used to record the line haul expense for transporting mail by network contract at a per trip rate between origin/destination network pairs. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53542 Domestic Air Mail — Network Line Haul — Christmas Costs

This account is used to record the Christmas network line haul expense for transporting mail by network contract at a per trip rate between origin/destination network pairs.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53543 Domestic Air Mail — Network Terminal Handling

This account is used to record the terminal handling expense for transporting mail by network contract at a per trip rate between origin/destination network pairs. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53544 Domestic Air Mail — Network Terminal Handling Christmas Costs

This account is used to record the Christmas terminal handling expense for transporting mail by network contract at a per trip rate between origin/destination network pairs.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53545 Domestic Air Mail — Western Network Line Haul

This account is used to record the western network line haul expense for transporting mail by network contract at a per trip rate between origin/destination network pairs.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53546 Domestic Air Mail — Western Network Terminal Handling

This account is used to record the western terminal handling expense for transporting mail by network contract at a per trip rate between origin/destination network pairs.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53547 Domestic Air Mail — Expedited Mail Network

This account is used to record the fuel costs for the Expedited Mail network.

1. Balance (debit) represents the year-to-date expense for the purchase of the Expedited Mail network.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53551 Domestic Air Mail — Air Taxi Line Haul

This account is used to record the line haul expense for transporting mail by air taxi contract. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53552 Domestic Air Mail — Air Taxi Line Haul — Christmas Costs

This account is used to record the Christmas air taxi line haul expense for transporting mail by air taxi contract.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53553 Domestic Air Mail — Air Taxi Terminal Handling

This account is used to record the terminal handling expense for transporting mail by air taxi contract. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53554 Domestic Air Mail — Air Taxi Terminal Handling — Christmas Costs

This account is used to record the Christmas terminal handling expense for transporting mail by air taxi contract.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53562 Domestic Air Mail — Intra-Alaska Mainline Nonpriority Line Haul

This account is used to record the line haul expense for transporting nonpriority intra-Alaska mail by mainline carrier. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53563 Domestic Air Mail — Intra-Alaska Bush Priority Line Haul

This account is used to record the line haul expense for transporting priority intra-Alaskan mail by bush carrier. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53564 Domestic Air Mail — Intra-Alaska Mainline Priority Line Haul

This account is used to record the line haul expense for transporting priority intra-Alaskan mail by mainline carrier. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53565 Domestic Air Mail — Intra-Alaska Bush Nonpriority Line Haul

This account is used to record the terminal handling expense for transporting nonpriority intra-Alaskan mail by bush carrier. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53566 Domestic Air Mail — Intra-Alaska Mainline Nonpriority Terminal Handling

This account is used to record the terminal handling expense for transporting nonpriority intra-Alaskan mail by mainline carrier. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53567 Domestic Air Mail — Intra-Alaska Bush Priority Terminal Handling

This account is used to record the terminal handling expense for transporting priority intra-Alaskan mail by bush carrier. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53568 Domestic Air Mail — Intra-Alaska Mainline Priority Terminal Handling

This account is used to record the terminal handling expense for transporting priority intra-Alaskan mail by mainline carrier. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53571 Domestic Air Mail — Emergency/Temporary Contract Line Haul

This account is used to record the line haul expense for transporting mail under the authority of any emergency, temporary contract. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53573 Domestic Air Mail — Emergency/Temporary Contract Terminal Handling

This account is used to record the terminal handling expense for transporting mail under the authority of any emergency, temporary contract. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53581 Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific Segment Line Haul

This account is used to record the line haul expense for transporting bulk mail between the Hawaiian Pacific Islands. Restricted to use by the St. Louis ASC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53583 Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific Segment Terminal Handling

This account is used to record the terminal handling expense for transporting intra-Hawaiian and Hawaiian-Pacific mail by segment contracts. (Restricted to use by the St. Louis ASC.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53585 Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific System Mandatory Line Haul

This account is used to record the line haul expense for transporting intra-Hawaiian and Hawaiian-Pacific mail by system contracts using the mandatory rate. Restricted to use by the St. Louis ASC.

Note: Hawaiian and Pacific Islands. (Restricted to use by the St. Louis ASC.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53587 Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific Optional Line Haul

This account is used to record the line haul expense for transporting intra-Hawaiian and Hawaiian-Pacific mail by system contracts using the optional rate. (Restricted to use by the St. Louis ASC.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53588 Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific Mandatory Terminal Handling

This account is used to record the terminal handling expense for transporting intra-Hawaiian and Hawaiian-Pacific mail by system contracts using the mandatory rate. (Restricted to use by the St. Louis ASC.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53589 Domestic Air Mail — Intra-Hawaiian and Hawaiian-Pacific Optional Terminal Handling

This account is used to record the terminal handling expense for transporting intra-Hawaiian and Hawaiian-Pacific mail by system contracts using the optional rate. Restricted to use by the St. Louis ASC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53591 Domestic Air Mail — Miscellaneous Service Adjustments

This account is used to record both debit and credit adjustments (e.g., reassignments, irregularities) to the service accounts of the contracting air carriers.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53593 Domestic Air Mail — Miscellaneous Contracts Penalty or Indemnity Adjustments

This account is used to record both debit and credit adjustments (e.g., penalties, indemnities) resulting from contract violations or disputes between the Postal Service and contracting carriers.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53595 Domestic Air Mail — Miscellaneous Claim Adjustments

This account is used to record both debit and credit adjustments resulting from the resolution of disputed payments submitted by an air carrier and supported by an official manifest.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

535 Domestic Air Service

53599 Domestic Air Mail — Excise Tax

This account is used to record the expense of excise tax for transporting mail by air contracts. Restricted to use by the St. Louis ISC.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

539 Reimbursements and Cost Reductions

53901 Transportation of Military Mail

This account is used to record reimbursement from the Department of Defense for hauling mail beyond the domestic mail delivery zones by U.S. and foreign airlines and for charges by other countries in connection with the transportation of mail for the Department of Defense.

1. Balance (credit) represents reimbursement payments made by the Department of Defense for charges incurred on its behalf in connection with the above transportation.
2. Credit entries include amounts accrued.
3. Debit entries include adjustment to Expense account. (See accounts 53301, 53302 and 53303.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

539 Reimbursements and Cost Reductions

53903 Air Transportation

This account is used to record fines, penalties, and refunds resulting from non-performance or inadequate performance of transportation contracts by air carriers. Credits for deductions will be coded to this account only when the Manager, Transportation (Headquarters), has indicated that the deduction is to be made as a fine or penalty.

1. Balance (debit) represents year-to-date reimbursements.
2. Credit entries include deductions specifically indicated as a fine or penalty.
3. Debit entries include adjustments.

Note: Deductions for omitted service will not be credited to this account but will be shown as a reduction of the expense.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

539 Reimbursements and Cost Reductions

53905 Highway Transportation

This account is used to record fines, penalties, and refunds resulting from non-performance or inadequate performance of transportation contracts by Highway Carriers. Credits for deductions will be coded to this account only when the Manager, Transportation (Headquarters), has indicated that the deduction is to be made as a fine or penalty.

1. Balance (debit) represents year-to-date reimbursements.
2. Credit entries include deductions specifically indicated as a fine or penalty.
3. Debit entries include adjustments.

Note: Deductions for omitted service will not be credited to this account but will be shown as a reduction of the expense.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

539 Reimbursements and Cost Reductions

53906 Air Transportation — Damages

This account is used to record reimbursements of damages to the air contract budget assessed against air contractors. Restricted to use by the St. Louis ISC.

1. Balance (credit) represents year-to-date reimbursements.
2. Credit entries include deductions and refunds specifically indicated as a fine or penalty by the contracting officer.
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

539 Reimbursements and Cost Reductions

53909 Railroad Services

This account is used to record fines, penalties, and refunds resulting from nonperformance or inadequate performance of transportation contracts by Rail Carriers. Credits for deductions will be coded to this account only when the Manager, Transportation (Headquarters), has indicated that the deduction is to be made as a fine or penalty.

1. Balance (debit) represents year-to-date reimbursements.
2. Credit entries include deductions specifically indicated as a fine or penalty.
3. Debit entries include adjustments.

Note: Deductions for omitted service will not be credited to this account but will be shown as a reduction of the expense.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

539 Reimbursements and Cost Reductions

53911 Water Transportation

This account is used to record fines, penalties, and refunds resulting from nonperformance or inadequate performance of transportation contracts by water carriers.

1. Balance (debit) represents year-to-date reimbursements.
2. Credit entries include deductions specifically indicated as fines or penalties.
3. Debit entries include adjustments.

Note: Deductions for omitted service will not be credited to this account but will be shown as a reduction of the expense.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

53 Transportation of Mail/Empty Mail Equipment

539 Reimbursements and Cost Reductions

53913 Miscellaneous Transportation

This account is used to record fines, penalties, and refunds resulting from nonperformance or inadequate performance of transportation contracts by miscellaneous carriers. Also reimbursements to the transportation budget for other purposes.

1. Balance (debit) represents year-to-date reimbursements.
2. Credit entries include deductions specifically indicated as fines or penalties.
3. Debit entries include adjustments.

Note: Deductions for omitted service will not be credited to this account but will be shown as a reduction of the expense.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54101 Building Rent — Lease/Rental Payments — Recurring

This account is used to record payments to private lessors for postal space in buildings occupied under lease/rental agreements.

1. Balance (debit) represents year-to-date rental payments.
2. Debit entries include current and prior period rental payments.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54103 Building Rent — GSA Reimbursement

This account is used to record the reimbursable cost for space assigned to the Postal Service for its use in buildings under the Controller of the General Services Administration pursuant to the agreement between GSA and the Postal Service covering real and personal property.

1. Balance (debit) represents the year-to-date expenses for rental payments to GSA.
2. Debit entries include current and prior period rental payments to GSA.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54105 Building Rent — Other Government Agencies Buildings

This account is used to record payments made to government agencies, other than GSA, for postal space occupied under an occupancy permit in buildings controlled by the other government agencies.

1. Balance (debit) represents the year-to-date rental expense for rental payments to government agencies, other than GSA, for space.
2. Debit entries include current and prior period rental payments.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54121 Building Rent — Temporary Space Payments

This account is used to record payments made for temporary space obtained for postal use due to relocation of operations during major alterations, holding Postal Service examinations, holding conferences and for periods of heavy mail volume, such as Christmas time. Also charged to the account are payments for advertising for lease or rental space.

1. Balance (debit) represents the year-to-date expense for rental payments for temporary space.
2. Debit entries include current and prior period rental space.
3. Credit entries include adjustments.

Note: This account is assigned an account identifier code (AIC) for Statements of Account reporting.

.603 Rents Nonrecurring, Private Lessors

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54127 Building Rent — Nonrecurring — Rental Allowances — Postmaster

This account is used to record payments to postmasters for providing space and for conducting postal operations in their buildings.

1. Balance (debit) represents the year-to-date expense for rental allowance payments to postmasters.
2. Debit entries include current and prior period rental allowance payments.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54129 Building Rent — Nonrecurring — Out/Subleasing Program — Brokers Fees

This account includes payments for services/fees to real estate brokers. Payment is to be made based on data provided by special Form 125, *Lease or Rental Payment Information*, which will be annotated that a signed lease and rental check have been received.

1. Balance (debit) represents the year-to-date expense for services/fees to real estate brokers.
2. Debit entries include current and prior period services/fees payments.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54133 Building Rent — Nonrecurring — Building Occupancy Real Estate Taxes

This account is used to record payments for real estate taxes when the Postal Service is responsible for such costs under the terms of the lease/rental agreement.

1. Balance (debit) represents the year-to-date expense for real estate taxes paid under the lease/rental agreement.
2. Debit entries include current and prior period real estate tax payments.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54135 Building Rent — Nonrecurring — Moving Expense

This account is used to record payments for moving postal operations from one location to another building.

1. Balance (debit) represents the year-to-date expense for relocating postal operations.
2. Debit entries include current and prior period moving expenses.
3. Credit entries include adjustments.

Note: This account is assigned an account identifier code (AIC) for Statements of Account reporting.

.675 Building Occupancy, Moving Expenses

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54142 Building Rent — Nonrecurring — Heating Fuel — Oil

This account is used to record cost of fuel oil used for heating postal buildings.

1. Balance (debit) represents the year-to-date expense for fuel oil used in heating postal buildings.
2. Debit entries include current and prior period cost of heating oil.
3. Credit entries include adjustments.

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

.561 Heating Oil — Post Office

.565 Heating Oil — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54143 Building Rent — Nonrecurring — Heating Fuel — Gas

This account is used to record the cost of gas used for heating postal buildings.

1. Balance (debit) represents the year-to-date expense for gas used in heating postal buildings.
2. Debit entries include current and prior period cost of gas heating.
3. Credit entries include adjustments.

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

.566 Heating Gas — Post Office

.570 Heating Gas — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54144 Heating Fuel — Other

This account is used to record the cost of other type fuel such as coal, wood, steam, etc., used in heating postal buildings.

1. Balance (debit) represents the year-to-date expense for other types of heating fuel.
2. Debit entries include current and prior period cost of heating fuel.
3. Credit entries include adjustments.

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

.576 Heating, Other — Post Office

.580 Heating, Other — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54146 Utilities — Official Telephone Service — Private Residence

This account is used to record the costs associated with the installation, monthly recurring charges, and the discontinuance of official telephone service installed in private residences of Postal Service employees.

1. Balance (debit) represents the year-to-date expense for official telephone service in the private residence of Postal Service employees.
2. Debit entries include current and prior period cost for telephone-related service.
3. Credit entries include adjustments.

.557 Official Telephone Private Residence

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54150 Other — Executory Expense — Capital Leases

This account is used to record the costs for taxes, maintenance, etc., included in monthly rental costs for capital leases.

1. Balance (debit) represents year-to-date amounts charged to capital lease executory expense.
2. Debit entries include current and prior period executory expense.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54151 Utilities — Electric

This account is used to record the cost of electricity used by the Postal Service for operations.

1. Balance (debit) represents the year-to-date expense for electricity used by the Postal Service.
2. Debit entries include current and prior period cost of electricity.
3. Credit entries include adjustments.

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

.551 Electricity — Post Office

.555 Electricity — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54152 Utilities — Water

This account is used to record the costs of water, sewer services (when included in cost), and removal of trash when such cost is imposed by the local government.

1. Balance (debit) represents the year-to-date expense for water and sewage-related services.
2. Debit entries include current and prior period cost of water and sewage-related services.
3. Credit entries include adjustments.

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

.571 Water — Post Office

.575 Water — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54153 Other — Sewage, Garbage, and Trash Services

This account is used to record the costs of sewer services, when billed separately on the utility invoice, and the removal of garbage and trash.

1. Balance (debit) represents the year-to-date expense for sewage, garbage, and trash disposal.
2. Debit entries include current and prior period cost of sewage, garbage, and trash disposal.
3. Credit entries include adjustments.

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

.581 Garbage and Sewage Disposal — Post Office

.582 Garbage and Sewage Disposal — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54156 Utilities — Shared Energy Costs

This account is used to record the amounts paid in connection with formalized contracts with vendors which lead to a sharing cost savings of Postal Service expenditures related to utility services. The concept of a shared savings plan entails contractor financing, ownership and maintenance of an energy saving investment that is installed in a building owned by the Postal Service. After installation of energy conserving measures and/or management systems, the contractor is paid a percentage of the measured energy cost savings.

Note: Entry into shared Energy Savings projects require the approval of the respective district manager/postmaster, within guidelines published by Engineering, Headquarters.

1. Balance (debit) represents the year-to-date expenses for shared energy projects such as the one in San Diego, CA.
2. Debit entries include current and prior period cost for the shared energy project. AIC 585 is used for Statement of Account reporting.
3. Credit entries include adjustments.

.585 Shared Energy Savings Contract Costs

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54165 Utilities — Telephone Services

This account is used to record the costs related to telephone services, cable services, telegrams and other communication services.

1. Balance (debit) represents the year-to-date expense for telephone-related services.
2. Debit entries include current and prior period cost for telephone-related services.
3. Credit entries include adjustments.

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

.556 Telephone — Post Office

.560 Telephone — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54166 Utilities — Communications — T-1 Network — Commercial

This account is used to record payments for digital data and voice communication services related to Postal Service communications network for transmission of data and voice between installations. Included are costs for installation, maintenance, facility utilization, and required interface devices.

1. Balance (debit) represents the year-to-date expense for T-1 communication services as stated above.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

Note: This account is restricted to charges incurred under B/A 6N, finance number 36-4012, Network Operations. (Commitment account 74166.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54167 Utilities — Federal Telecommunications Systems (FTS)

This account is used to record payments to the General Services Administration for the use of the Federal Telecommunications System (FTS).

1. Balance (debit) represents the year-to-date expense for FTS services.
2. Debit entries include the current and prior period cost for FTS services.
3. Credit entries include adjustments.

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

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54168 Utilities — TWX and Other Telegraphic Payments

This account is used to record payments for TWX and other telegraphic services.

1. Balance (debit) represents the year-to-date expense for TWX and other telegraphic services.
2. Debit entries include current and prior period cost of TWX and other telegraphic services.
3. Credit entries include adjustments.

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

.616 TWX and Other Telegraphic Expense — Post Office

.618 TWX and Other Telegraphic Expense — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

541 Building Occupancy

54169 Utilities — Communications — PSDS Network — Commercial

This account is used to record payments for PSDS data communication circuits for transmission of PSDS data between installations. Included are costs for installation, maintenance, facility utilization, and required interface devices.

1. Balance (debit) represents the year-to-date expense for PSDS communication services.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

Note: This account is restricted to charges incurred under B/A 6N, Finance 36-4012. This pertains to old contractual obligations. New contractual circuit costs will be charged to B/A 7X, finance number 10- 0320, Information Systems. (Commitment account 74169.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54221 Underground Storage Tanks Program — Testing and Monitoring

This account is used to record contractual costs of underground storage tank testing and monitoring under this program.

1. Balance (debit) represents the year-to-date expenses for testing and monitoring of underground storage tanks.
2. Debit entries include current and prior period cost as described above.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54222 Underground Storage Tanks Program — Support Costs

This account is used to record contractual costs of environmental consultants and other support type cost in executing this program.

1. Balance (debit) represents the year-to-date expenses described above.
2. Debit entries include current and prior period costs for environmental consultants and other support type costs.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54223 Underground Storage Tanks Program — Repair/Cleanup Cost

This account is used to record contractual costs for repair and/or cleanup of leaking underground storage tanks under this program.

1. Balance (debit) represents the year-to-date expenses described above.
2. Debit entries include current and prior period costs for repair and/or cleanup leaking underground storage tanks.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54231 Repairs — Postal Service-Owned Buildings

This account is used to record the costs of design, construction, and support services for building projects classified as expense in accordance with the capital and expense criteria.

1. Balance (debit) represents the year-to-date expense described above.
2. Debit entries include current and prior year costs as described above.
3. Credit entries include any adjustments.

Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes.

.690 Repairs, USPS Owned Buildings — Post Office

.691 Repairs, USPS Owned Buildings — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54232 Alterations — Postal Service-Owned Buildings

This account is used to record the costs of design, construction, and support services for building projects classified as expense in accordance with the capital and expense criteria.

1. Balance (debit) represents the year-to-date expense described above.
2. Debit entries include current and prior period cost as described above.
3. Credit entries include adjustments.

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

- .602 Alterations, USPS Owned Buildings — Post Office
- .605 Alterations, USPS Owned Buildings — Vehicle Maintenance Facility
- .632 Architectural Barriers Compliance Expense

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54233 Alterations — Leased Buildings

This account is used to record the costs of design, construction, and support services for building projects classified as expense in accordance with the capital and expense criteria.

1. Balance (debit) represents the year-to-date expense described above.
2. Debit entries include current and prior year costs as described above.
3. Credit entries include any adjustments.

Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes.

.692 Alterations, Leased Buildings — Post Office

.693 Alterations, Leased Buildings — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54234 Repairs — Leased Buildings

This account is used to record the costs of design, construction, and support services for building projects classified as expense in accordance with the capital and expense criteria.

1. Balance (debit) represents the year-to-date expense described above.
2. Debit entries include current and prior year costs as described above.
3. Credit entries include any adjustments.

Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes.

.694 Repairs, Leased Buildings — Post Office

.695 Repairs, Leased Buildings — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54242 Research and Development Expense

This account is used to record costs associated with research and engineering projects classified as expense. Included are such costs for engineering and design services, evaluation services and costs, material and outside labor required to accomplish the project.

1. Balance (debit) represents the year-to-date expense of research projects, as described above.
2. Debit entries include current and prior period cost of research projects.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54248 Affirmative Action Development

This account is used to record expenditures made with funds allocated for Affirmative Action Development.

1. Balance (debit) represents the year-to-date expenses for Affirmative Action Development.
2. Debit entries include all noncapital purchases, other expenditures, and Statement of Account purchases in AIC 677.
3. Credit entries include adjustments.

.677 Affirmative Action Development Expense

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54249 Affirmative Action Development Expenses — Contra Offset

This memorandum account is used as a contra offset to record the amount of authorized Affirmative Action Development expenses reported as “servicewide” at the Headquarters level (see account 54248 for other required entries).

1. Balance (credit) represents Affirmative Action Development expenses offset to “servicewide” costs.
2. Debit entries include adjustments.
3. Credit entries represent identified and authorized Affirmative Action Development expenses offset to “servicewide” costs.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54251 Nonproject Oriented Services

This account is used to record the cost of nonproject oriented facility services such as contracts for planning purposes and other facilities services costs which cannot be associated to specific building projects. Payments for service generally are processed through PACS.

1. Balance (debit) represents the year-to-date expense for nonproject oriented services.
2. Debit entries include current and prior period cost for nonproject oriented services.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54253 Other Project Expense Payments

This account is used to record payments made to contractors for appraisals related to disposal of excess postal property and payments for nonproject labor services provided under contract by engineering/architectural firms.

1. Balance (debit) represents the year-to-date expense as described above.
2. Debit entries include current and prior period cost as described above.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54260 Canceled Building Projects — Land

This account is used to record payments for support services, etc., related to land purchase against commitments in the land service 86_ _ _ accounts on capital facility projects canceled prior to the purchase of the land.

1. Balance (debit) represents the total payments written off to expense.
2. Debit entries include current and prior year payments related to the land part of the canceled facility project.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

542 Expendable Buildings, Improvements, and Other Projects

54270 Canceled Building Projects — Buildings

This account is used to record payments for support services, design and other costs related to the building commitments in the series 86_ _ _ accounts on capital facility projects canceled prior to completion of the project.

1. Balance (debit) represents the total payments written off to expense.
2. Debit entries include current and prior year payments related to the building portion of the canceled project.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

543 Depreciation/Amortization

54320 Depreciation — Buildings

This account is used to record depreciation expense on Postal Service-owned buildings.

1. Balance (debit) represents the year-to-date depreciation expense on Postal Service-owned buildings.
2. Debit entries include current and prior period depreciation expense. (Credit contra account 17910.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

543 Depreciation/Amortization

54330 Depreciation — Equipment

This account is used to record the depreciation expense on mail processing, customer services, and postal support equipment, including automatic data processing equipment.

1. Balance (debit) represents the year-to-date depreciation expense for the above equipment.
2. Debit entries include current and prior depreciation costs (Credit contra accounts 17920, 17940 and 17950.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

543 Depreciation/Amortization

54340 Depreciation — Motor Vehicles

This account is used to record the accumulative fiscal year depreciation expense on motor vehicles.

1. Balance (debit) represents the year-to-date depreciation expense for motor vehicles.
2. Debit entries include current and prior period depreciation costs on motor vehicles. (Credit contra account 17930.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

543 Depreciation/Amortization

54344 Equipment Repairs, Maintenance, and Other Expenses — Remote Encoding Maintenance

This account is used to record the cost of remote encoding maintenance.

1. Balance (debit) represents the year-to-date expenses for remote encoding maintenance.
2. Debit entries include current and prior period costs.
3. Credit entries are adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

543 Depreciation/Amortization

54350 Amortization — Leasehold Improvements

This account is used to record the amortization expense for leasehold improvements on buildings occupied by the Postal Service under lease rental agreements.

1. Balance (debit) represents the year-to-date amortized expense on leasehold improvements.
2. Debit entries include current and prior period amortized costs of leasehold improvements. (Credit contra account 15301.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

543 Depreciation/Amortization

54360 Amortization — Capital Leases

1. Balance (debit) represents the year-to-date amortized expense on capital leases.
2. Debit entries include current and prior period amortized costs of capital leases.(Credit contra account 15305.069.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

544 Equipment Rental Other Than Vehicles

54401 Automatic Data Processing Equipment

This account is used to record the rental payments for automatic data processing equipment, including installation.

1. Balance (debit) represents year-to-date expenses for the rental of ADP and PSDS equipment.
2. Debit entries include current and prior period charges and ADP and PSDS equipment rental.
3. Credit entries include adjustments.

.588 ADP Equipment Rental — Post Office

.613 ADP Equipment Rental — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

544 Equipment Rental Other Than Vehicles

54402 Communications — Value Added Network

This account is used to record payments for data communication services (other than voice) provided by authorized value added network carriers.

1. Balance (debit) represents year-to-date expenses for data communication services.
2. Debit entries include current and prior period charges for data communication services.
3. Credit entries include adjustments.

Note: Value added network carriers provide service over and above the basic transmission facility. Other services include, but are not limited to, temporary data storage, error detection/correction, and message storage and forwarding. Included are any/all chargeable costs for initial start-up, facility utilization, and/or required interface devices.

This account is restricted for charges to B/A code 6N, finance number 36–4012, Network Operations. B/A 7X, finance number 10–0320, Information Systems, will be used for specific costs.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

544 Equipment Rental Other Than Vehicles

54403 Communications — Data Network — Commercial

This account is used to record payments for data communications circuits related to the Postal Service communications network for transmission of data between installations. Included are costs for installation, maintenance, facility utilization, and required interface services.

1. Balance (debit) represents year-to-date expenses paid to commercial companies for ADP and PSDS communication networks.
2. Debit entries include current and prior period charges paid to commercial companies.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

544 Equipment Rental Other Than Vehicles

54404 Communications — Voice — Commercial

This account is used to record payments for voice communication services related to the Private Electronic Network (PEN) communication network for transmission of voice between postal installations. Included are any/all costs for installation, maintenance, facility utilization, and required interface devices.

1. Balance (debit) represents year-to-date expense for voice communication services.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

Note: This account is restricted to charges incurred under B/A 6J, finance number 10–4450. (Commitment account 74404.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

544 Equipment Rental Other Than Vehicles

54405 Communications — GSA Transmission Lines

This account is used to record payments to the General Services Administration for rental/installation of data transmission lines used for the Postal Service communications network between ADP installations and the PSDS. (Commitment account 74405.)

1. Balance (debit) represents year-to-date payments to GSA for rental/installation of data transmission lines.
2. Debit entries include current and prior period charges by GSA.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

544 Equipment Rental Other Than Vehicles

54406 Telecommunication Equipment

This account is used to record the rental payments for telecommunications equipment, including installation cost. (Commitment account 74406.)

1. Balance (debit) represents year-to-date expenses for telecommunications equipment.
2. Debit entries include amounts reported in AIC 617 on the Statements of Account.
3. Credit entries include adjustments.

.617 Telecommunications Equipment Rental

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

544 Equipment Rental Other Than Vehicles

54407 PSDS Equipment

This account is used to record the rental payments for PSDS equipment and installation costs. (Commitment account 74407.)

1. Balance (debit) represents year-to-date expenses for PSDS equipment rental and installation.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

544 Equipment Rental Other Than Vehicles

54411 Equipment Rental — Other

This account is used to record payments for rental equipment other than ADP equipment, including installation cost. (Commitment account 7441.)

1. Balance (debit) represents year-to-date expenses for equipment rental.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

.572 Equipment Rental — Post Office

.573 Equipment Rental — Vehicle Maintenance Facility

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54511 ADP Equipment

This account is used to record payments made to private firms for repair and maintenance of ADP equipment. (Commitment account 74511.)

1. Balance (debit) represents year-to-date payments to private firms for repair and maintenance of ADP equipment.
2. Debit entries include amounts reported in AIC 688 on the Statements of Account.
3. Credit entries are adjustments.

.688 ADP Equipment Maintenance/Repair

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54512 Telecommunications Equipment — Repairs/Maintenance

This account is used to record payments made to private firms for repair and maintenance of telecommunications equipment.
(Commitment account 74512.)

1. Balance (debit) represents year-to-date expenses for repair and maintenance of telecommunications equipment.
2. Debit entries include amounts reported in AIC 626 on the Statements of Account.
3. Credit entries are adjustments.

.626 Telecommunications Equipment Maintenance/Repair

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54513 PSDS Equipment — Repairs/Maintenance

This account is used to record payments made to private firms for repair and maintenance of PSDS equipment. (Commitment account 74513.)

1. Balance (debit) represents year-to-date payments for repairs and maintenance of PSDS equipment.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54518 Administration Office Equipment Other Than ADP — Repairs/Maintenance

This account is used to record payments to private firms for repair and maintenance of equipment (other than ADP equipment and motor vehicles) located at Postal Service Headquarters, areas, districts, and post offices. (Commitment account 74518.)

1. Balance (debit) represents year-to-date payments to private firms for equipment repairs and maintenance at administrative offices.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54521 Postal Operation Equipment

This account is used to record payments to private firms for repairs and maintenance of equipment, such as office machines and furniture, letter boxes, mail processing equipment, used in postal operations as distinguished from building operations. (Commitment account 74521.)

1. Balance (debit) represents year-to-date expenses for the repair/maintenance of Postal Operations Equipment.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54523 Building Equipment

This account is used to record payments for repair and servicing equipment used for building maintenance, such as lawn mowers, floor polishers, power sweepers, vacuum cleaners, etc. (Commitment account 74523.)

1. Balance (debit) represents year-to-date expenses for repairs/maintenance of building equipment.
2. Debit entries include current and year-to-date charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54543 Motor Vehicles

This account is used to record payments to commercial garages for repair and maintenance, including other contractual costs, related to motor vehicles.

1. Balance (debit) represents year-to-date expenses for repair and maintenance of motor vehicles.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

.604 Vehicle Repair and Maintenance

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54545 Motor Vehicles — Electric Power

This account is used to record the cost of electric current to recharge batteries used in electric vehicles.

1. Balance (debit) represents year-to-date motor vehicle electric power charges.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54546 Motor Vehicles — Accident Repair Cost — VMAS

This account is used to record cost for motor vehicle accident repairs. Debit this account each accounting period with the cost of repairs obtained from the vehicle management accounting system (VMAS). (Credit contra account 54547.)

1. Balance (debit) represents the year-to-date cost of repairs for vehicle accidents.
2. Debit entries include current and prior period expenses. (Credit contra account 54547.)
3. Credit entries include adjustments.

Note: The combined balance of accounts 54546 and 54547 will be zero at all times.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

545 Equipment Repairs/Maintenance and Other Expenses

54547 Motor Vehicles — Accident Repair Cost

This account is used to record the cost of motor vehicle accident repairs. (Debit contra account 54546.) Utilizing the contra account 54546 permits a transfer of expenses from line 3H to 3M.

1. Balance (credit) represents the year-to-date cost of vehicle accident repairs.
2. Debit entries include current and prior period expenses. (Debit contra account 54546.)
3. Credit entries include adjustments.

Note: Credit this account with the same amount charged to account 54546, each accounting period.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

546 Gains and Losses

54610 Land and Building Gain or Loss on Sale or Trade

This account is used to record the gain or loss on the sale or trade of postal-owned land and buildings. (Contra accounts 54960 and 17910.)

1. Balance (debit) represents the year-to-date gain or loss on the sale or trade of land and buildings.
2. Debit entries include (a) current and prior period losses on the sale or trade and (b) adjustments.
3. Credit entries include (a) current and prior period gains on the sale or trade, and (b) adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

546 Gains and Losses

54620 Equipment Gain or Loss on Sale, Trade, or Retirement

This account is used to record the gain or loss on the sale, trade, or retirement of personal property (except motor vehicles), such as mail processing, customer services, and postal support equipment, including automatic data processing equipment. Credit appropriate contra accounts 17920, 17940, 17950, 14361 and 54963.

1. Balance (debit/credit) represents the year-to-date gain or loss on the sale, trade, or retirement of personal property.
2. Debit entries include (a) current and prior period losses and (b) adjustments.
3. Credit entries include (a) current and prior period gains, and (b) adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

546 Gains and Losses

54630 Motor Vehicles — Gain or Loss on Sale, Trade, or Retirement

This account is used to record the gain or loss on the sale, trade, or retirement of postal-owned vehicles. (Contra accounts 54965 and 17930.)

1. Balance (debit/credit) represents the year-to-date gain or loss on the sale, trade, or retirement of motor vehicles.
2. Debit entries include (a) current and prior period losses, and (b) adjustments.
3. Credit entries include (a) current and prior period gains, and (b) adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

546 Gains and Losses

54640 Mail Processing — Equipment Valuation Adjustments

This account is used to record the expense for estimated write offs or write-downs of valuation of mail processing equipment. Restricted to use by the St. Louis ISC.

1. Balance (debit) represents the expense of mail processing equipment write offs or write-downs.
2. Debit entries represent increases in the expense. (Credit contra account 17203, Reserve for Mail Processing Equipment Disposal or Write-Downs.)
3. Credit entries represent decreases to the expense. (Debit contra account 17203, Reserve for Mail Processing Equipment Disposal or Write-Downs.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

546 Gains and Losses

54650 Capital Leases Termination

This account is used to record the gain or loss on the termination of leases recorded as capital.

1. Balance (debit/credit) represents the year-to-date gain or loss on the termination of capital leases.
2. Debit entries include (a) current and prior period losses and (b) adjustments.
3. Credit entries include (a) current and prior period gains, and (b) adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54901 Fines and Penalties

This account is used to record the fines, penalties and refunds received for nonperformance or inadequate performance of contracts.

1. Balance (credit) represents year-to-date fines, penalties, and refunds received.
2. Credit entries include current and prior period receipts.
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54911 Government-Owned Equipment

This account is used to record reimbursements received as the result of damages to government-owned personal property, other than motor vehicles in the custody and control of the Postal Service.

1. Balance (credit) represents year-to-date reimbursements for damage to government-owned equipment.
2. Credit entries include current and prior period reimbursements.
3. Debit entries include adjustments.

.153 Damage to Property Other than Vehicles

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54913 Motor Vehicles

This account is used to record reimbursement received as the result of damages to government-owned vehicles in the custody and control of the Postal Service.

1. Balance (credit) represents year-to-date reimbursements for motor vehicle damages.
2. Credit entries include current and prior period reimbursements.
3. Debit entries include adjustments.

.162 Reimbursement for Damages to Vehicles

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54941 Communications Service

This account is used to record the reimbursements from other government agencies for telephone and other communication services provided by the Postal Service.

1. Balance (credit) represents year-to-date reimbursements from other government agencies for communication services provided.
2. Credit entries include current and prior period reimbursements.
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54951 Rental Income — Private Concerns

This account is used to record rental income from private concerns for subleasing in Postal Service buildings under lease agreement.

1. Balance (credit) represents year-to-date rental income from private concerns.
2. Credit entries include current and prior period rental income.
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54953 Rental Income — General Services Administration

This account is used to record the quarterly reimbursement from the General Services Administration for fuel, utilities and space in Postal Service buildings occupied by other government agencies.

1. Balance (credit) represents year-to-date rental income from GSA.
2. Credit entries include current and prior rental income.
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54960 Collections From Sale of Property, Plant, and Equipment — Control Account

This control account is used to record reimbursements for property, plant and equipment sold or traded.

1. Balance (debit) represents the net credit balance in accounts 54961, 54963, and 54965.
2. Debit entries include reimbursements received and recorded in accounts 54961, 54963 and 54965.
3. Credit entries include adjustments.

Note: This is a contra control account to accounts 54961–54965. Its purpose is to balance the Fund/Nonfund Reconciliation Statements in the General Ledger.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54961 Collections From Sales and Trades — Land and Buildings

This account is used to record the amount of sales or trades of land and buildings.

1. Balance (credit) represents the year-to-date amount of the sale or trade of land and buildings.
2. Credit entries include amounts of the sale or trade.
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54963 Collections From Sales, Trades, and Retirements — Miscellaneous Equipment

This account is used to record funds received from the sale, trade, retirement (salvage) of miscellaneous items, and equipment.

1. Balance (credit) represents year-to-date amount of the sale, trade or retirement of miscellaneous equipment.
2. Credit entries include amounts from sale, trade, and retirement of equipment.
3. Debit entries include adjustments.

.156 Funds Received from Sale of Miscellaneous Items and Equipment

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

54 Plant and Equipment

549 Reimbursements and Cost Reductions

54965 Collections From Sales, Trades, and Retirements — Motor Vehicles

This account is used to record receipts for the sale, trade, or retirement (salvage) of motor vehicles.

1. Balance (credit) represents the year-to-date amount of the sale, trade or retirement.
2. Credit entries include amounts from sale, trade, and retirement.
3. Debit entries include adjustments.

.154 Sale of Motor Vehicles

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

551 Tort Claims — Motor Vehicle Accidents Over \$100

55101 Commercially-Hired Vehicle

This account is used to record the amount paid or payable for administrative settlement under the Federal Tort Claims Act of motor vehicle accidents in which postal employees were operating commercially hired vehicles.

1. Balance (debit) represents the year-to-date expenses for tort claim settlements of motor vehicle accidents under the Federal Tort Claims Act occurring during the postal employee's operation of commercially hired vehicles.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

Note: Damage to the commercially hired vehicle should be charged to account 52459.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

551 Tort Claims — Motor Vehicle Accidents Over \$100

55103 Vehicle Hired From Postal Employees

This account is used to record the amount paid or payable for administrative settlement of motor vehicle accident claims under the Federal Tort Claims Act in which postal employees were operating vehicles hired from postal employees.

1. Balance (debit) represents the year-to-date expenses for tort claim settlements of motor vehicle accidents occurring during postal employees' operation of vehicles hired from postal employees.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

551 Tort Claims — Motor Vehicle Accidents Over \$100

55105 Rural Carrier Vehicles

This account is used to record the amount paid or payable for administrative settlement under the Federal Tort Claims Act of motor vehicle claims in which the postal employee was operating a rural carrier vehicle.

1. Balance (debit) represents the year-to-date expense for tort claim settlements of motor vehicle accidents occurring when the postal employee was operating a rural carrier vehicle.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

551 Tort Claims — Motor Vehicle Accidents Over \$100

55107 U.S. Government-Owned Vehicles

This account is used to record the amount paid or payable for the administrative settlement of motor vehicle claims under the Federal Tort Claims Act in which the postal employee was operating a U.S. government-owned vehicle.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

552 Tort Claims — All Others

55212 Nonmotor Vehicle Accidents — Accidents on Government-Owned Property

This account is used to record amounts paid or payable for administrative settlement of claims under the Federal Tort Claims Act for nonmotor vehicle accidents on government-owned property.

1. Balance (debit) represents the year-to-date expense for tort claim settlements for nonmotor vehicle accidents on government-owned property.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

Note: This account does not include damages to rental property if such damages are payable under lease or rental agreement terms, but they should be charged to the proper rental account. Also, damage to commercially hired vehicles should be charged to account 52459.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

552 Tort Claims — All Others

55213 Nonmotor Vehicle Accidents — Accidents on Leased Property — Other Than U.S. Government

This account is used to record amounts paid or payable for administrative settlement of claims under the Federal Tort Claims Act for nonmotor vehicle accidents on leased property — other than U.S. government-owned.

1. Balance (debit) represents the year-to-date expense for tort claim settlements for nonmotor vehicle accidents on leased property — other than government-owned.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

Note: This account does not include damages to rental property if they are payable under lease or rental agreement terms, but they should be charged to the proper rental account. Also, damage to commercially hired vehicles should be charged to account 52459.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

552 Tort Claims — All Others

55215 Nonmotor Vehicle Accidents — Other Nonvehicle Accidents

This account is used to record amounts paid or payable for administrative settlement of claims under the Federal Tort Claims Act for nonmotor vehicle accidents on other than leased or government-owned property.

1. Balance (debit) represents the year-to-date expense for tort claim settlements for nonmotor vehicle accidents on other than leased or government-owned property.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

552 Tort Claims — All Others

55216 Nonmotor Vehicle Accidents — Paid at District

This account is used to record amounts paid or payable for administrative settlements of claims under the Federal Tort Claims Act that are paid at the district. The settlement amount cannot exceed \$500.

1. Balance (debit) represents the year-to-date expense for tort claims paid at the district.
2. Debit entries represent current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

553 Judgments and Indemnities

55311 Miscellaneous Judgments

This account is used to record amounts paid or payable for administrative settlement of judgments by U.S. courts where the expense is not directly assignable to one of the major expense groupings.

1. Balance (debit) represents the year-to-date cost for settlement of judgments by U.S. courts where the expense is not otherwise directly chargeable to another account.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

553 Judgments and Indemnities

55321 Domestic Mail Indemnities

This account is used to record amounts paid for loss of domestic mail. It is also used to record indemnity claims paid at the window at post offices and entered on the Statement of Account in AIC 539.

1. Balance (debit) represents the year-to-date amounts paid for the loss of domestic mail.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

Note: Period-end accruals of expenses are not required. See closing instructions for fiscal year end accrual.

.539 Indemnity Claims Paid at Window

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

55 Tort Claims, Judgments, and Indemnities

553 Judgments and Indemnities

55323 Foreign Mail Indemnities

This account is used to record amounts paid for loss of foreign mail.

1. Balance (debit) represents the year-to-date amounts paid for the loss of foreign mail.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

Note: Period-end accruals are not required. See closing instructions for fiscal year-end accruals.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

561 Amortization Other Than Leasehold Improvements

56110 Amortized Bond Commissions

This account is used to record amortized commissions on Postal Service Bonds issued at five percent per annum.

1. Balance (debit) represents the year-to-date amortized commission.
2. Debit entries include current and prior period amounts of the amortized commission.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

561 Amortization Other Than Leasehold Improvements

56120 Amortization — Real Estate and Buildings

This account is used to record the amortization expense for Capital Sustaining Task Orders based on a 20-year write off period.

1. Balance (debit) represents the year-to-date amortized expense.
2. Debit entries include current and prior period amortized amount. (Credit contra account 15231.069.)
3. Credit entries include adjustments.

Note: The Corps of Engineers no longer exists. There should not be any new charges for Capital Sustaining Task orders. The only entries to this account should be the current period amortized amounts or adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

562 Credits and Collections

56202 Relief of Postal Employees

This account includes: (a) receivables forgiven and written off as authorized by Headquarters and the managers of the Accounting Service Centers for physical loss or deficiency; unauthorized, illegal, improper or incorrect payments; payments resulting from improper certification, and (b) losses due to honest errors, which are to be excused, for erroneously paid money orders, forged checks, and counterfeit currency. This account does not include amounts claimed by post offices under 13421; see account 56211.

1. Balance (debit) represents the year-to-date expense.
2. Debit entries include current and prior period charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

562 Credits and Collections

56203 Tolerance Differences

This account is used to record tolerance differences arising from examination of Postmasters' Statements of Account, including settlement of accounts with former postmasters.

1. Balance (debit) represents the year-to-date expense.
2. Debit entries include current and prior period amount.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

562 Credits and Collections

56211 Uncollectible Receivables Written Off

This account is used to record account receivables determined to be uncollectible by the Managers, Finance (area), and the Controller, Finance (Headquarters), and approved for write off.

1. Balance (debit) represents the year-to-date uncollectible accounts receivables approved to be written off.
2. Debit entries include current and prior period amounts approved for write off.
3. Credit entries include adjustments.

Note: When an accountable paper depository is involved, approval of remission must be obtained before write off.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

562 Credits and Collections

56213 Bad Debt Expense

This account is used to record domestic accounts receivables one year old; international accounts receivables that are three years or older deemed uncollectible; and others.

1. Balance (debit) represents the year-to-date domestic, international, and other receivables deemed uncollectible.
2. Debit entries include the current and prior period amount of domestic, international, and other accounts receivables deemed uncollectible. Credit contra accounts 13910 for domestic receivables; 13920 for international receivables, and 13940 for other uncollectible receivables.
3. Credit entries include adjustments.

.306 Tolerance Difference Over

.406 Tolerance Difference Short

.407 Counterfeit Bill

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

562 Credits and Collections

56214 Bad Checks — Field — Bad Checks Expense

This account is used to write off receivables for bad checks received in the field that have been sent to a collection agency and have been returned because they cannot be collected.

1. Balance (debit) represents the year-to-date uncollectible accounts receivable approved to be written-off.
2. Debit entries include amounts entered in AIC 615.
3. Credit entries include amounts received from the collection agency.

.174 Employee Demand — Bad Check Collection

.615 Uncollectible Check Reported

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

562 Credits and Collections

56215 Expedited Mail Corporate Accounts

This account is used to write off Expedited Mail Corporate Accounts in the field that have been sent to a collection agency and have been returned because they could not be collected.

1. Balance (debit) represents the year-to-date uncollectible Expedited Mail Corporate Accounts approved to be written off.
2. Debit entries include amounts entered in AIC 606.
3. Credit entries include amounts received from the collection agency.

.606 Expedited Mail Corporate Account Uncollectible

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

563 Special Committees

56301 Stamp Advisory Committee

This account includes compensation for members of the Stamp Advisory Committee when engaged in their duties. Includes reimbursement for travel expenses and per diem in lieu of subsistence.

1. Balance (debit) represents the year-to-date expense for the Stamp Advisory Committee.
2. Debit entries include current and prior period expense for the Stamp Advisory Committee.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

563 Special Committees

56311 Reorganization — Travel — Relocation

This account is used to record accrual costs of travel and relocation related to PFY 1986 reorganization. All entries to this account will be under the control of personnel in Accounting, Headquarters. Charges will be to finance number 10-4390, BA 7C, Servicewide Costs. (Contra account 23439.)

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

563 Special Committees

56315 Travel for Non-USPS Personnel for USPS Job Interviews or USPS Business

This account is used to record travel of non-Postal Service personnel for Postal Service job interviews, or travel to accomplish Postal Service-related business at the request of the Postal Service. For example: travel of non-Postal Service personnel to serve as witness for the Postal Service at a formal hearing, trial, and litigation.

Travel of consultants or contractors paid under an established contract, or travel of a Postal Service employee's spouse or family will not be recorded in this account.

1. Balance (debit) represents the year-to-date expense as described above.
2. Debit entries include current and prior period cost as described above.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

563 Special Committees

56316 Travel — Board of Governors

This account is used to record official travel expenses for members of the Board of Governors.

1. Balance (debit) represents year-to-date travel expenses related to official business of the Board of Governors.
2. Debit entries include travel expenses, as above.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

564 Special Inspection Expenses

56401 Special Analysis

This account is used to record the cost of chemicals used in special analysis and other investigations by the Inspection Service, including transfers to other U.S. government agencies for this work.

1. Balance (debit) represents the year-to-date cost of items, as identified above, used by the Inspection Service for special analysis work.
2. Debit entries include current and prior period cost of the above items.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

564 Special Inspection Expenses

56403 Test Material

This account is used to record the cost of supplies and materials, such as exhibits, documents, maps, and film, used by the Inspection Service for tests.

1. Balance (debit) represents the year-to-date expense for test material used by the Inspection Service.
2. Debit entries include current and prior period cost of test material.
3. Credit entries include adjustments.

Note: Building maintenance or postal supplies are not included in this account.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

564 Special Inspection Expenses

56405 Test Money

This account is used to record the cost of test money used by the Inspection Service in their investigations.

1. Balance (debit) represents the year-to-date expense for test money used by the Inspection Service.
2. Debit entries include current and prior period cost of test money.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

564 Special Inspection Expenses

56407 Rewards

This account is used to record the cost of rewards posted by the Inspection Service.

1. Balance (debit) represents the year-to-date expense of rewards posted by the Inspection Service.
2. Debit entries include current and prior period cost of rewards.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

564 Special Inspection Expenses

56409 Other Investigative Expenses

This account is used to record payments by the Inspection Service for information and/or services rendered in investigations into violations of postal laws and regulations.

1. Balance (debit) represents the year-to-date expense incurred by the Inspection Service by information and/or services rendered in investigations.
2. Debit entries include current and prior period cost of investigative services.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

564 Special Inspection Expenses

56411 Other Services

This account is used to record payments for investigative supplies and services to experts (medical, chemical, etc.) and others employed for special cases, or on a contractual or fee basis for services rendered in official investigations by the Inspection Service. Also, recorded are payments for the care and maintenance of prisoners and witnesses, and payments for storage and maintenance of special vehicles used in official investigations.

1. Balance (debit) represents the year-to-date expense of the above items.
2. Debit entries include the current and prior period cost of the above items.
3. Credit entries include adjustments.

Note: The cost of travel for prisoners and witnesses is included in account 51401.XXX.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

564 Special Inspection Expenses

56413 Reimbursable Communications

This account is used to record the cost of telegrams, cablegrams, long distant calls, and other communication services that are reimbursed to inspectors on their travel vouchers.

1. Balance (debit) represents the year-to-date expense of communication services reimbursed to inspectors.
2. Debit entries include current and prior period costs of communication services reimbursed to inspectors.
3. Credit entries include adjustments.

Note: The cost of TWX, telephone, and other communication expenses unrelated to the Inspection Service are charged to account 54168.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

564 Special Inspection Expenses

56421 Inspection Service Seizure and Forfeiture Proceedings Expense

This account is used to record the disbursements made for expenses related to the seizure and forfeiture proceedings. Examples of such expenses range from fees for legal ads in newspapers to payment of a lien or mortgage on real or personal property to obtain clear title.

1. Balance (debit) represents the year-to-date expense as described above.
2. Debit entries include current and prior period Seizure and Forfeiture Proceedings expenses.
3. Credit entries include adjustments.

Note: Entries to this account are made at the direction of the Inspection Service.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

564 Special Inspection Expenses

56422 Inspection Service Field Seizure and Forfeiture

This account is used to record the costs associated with maintaining assets confiscated by the Inspection Service under the Seizure and Forfeiture law.

1. Balance (debit) represents year-to-date expenses of costs associated with maintaining assets confiscated by the Inspection Service under the Seizure and Forfeiture law.
2. Debit entries include the current and prior period costs as explained above.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

565 Special Inspection

56501 Clean Air Act

This account is used to record the cost of application fees, renewal fees, fines, and penalties for Postal Service installations that are not in compliance with local ordinances established in connection with the Clean Air Act.

1. Balance (debit) represents the year-to-date expenses for the above items.
2. Debit entries include current and prior period costs of the above items. AIC 547 is assigned for Statements of Account reporting.
3. Credit entries include adjustments.

.547 Clean Air Act Fees

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

565 Special Inspection

56503 Clean Air Act — Financial Incentives

This account is used to record the cost of financial incentive (in the form of subsidies) to employees who use mass transit to commute to work.

1. Balance (debit) represents the year-to-date expense as described above.
2. Debit entries include the current and prior period costs as described above.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56601 UPU and PUAS

This account is used to record the cost of the United States' share of maintaining the offices of the Universal Postal Union (UPU) at Berne, Switzerland, and the Postal Union of the Americas and Spain (PUAS) at Montevideo, Uruguay.

1. Balance (debit) represents the year-to-date U.S. expense for the above.
2. Debit entries include current and prior period costs of the above.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56603 Postal Forum

This account represents the expenses associated with the Postal Forum. It includes (but is not limited to) lodging, transportation, meals, fees, convention space, supplies and services.

5 Expenses

56 Other Operating Expenses

566 Miscellaneous

56605 Meetings and Conferences

This account is used to record the cost of meetings and conferences.

1. Balance (debit) represents the year-to-date expense of meetings and conferences.
2. Debit entries include current and prior period cost of meetings and conferences.
3. Credit entries include adjustments.

Note: Travel associated with meetings and conferences should be charged to account 51401.XXX.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56607 Waste Disposal Costs

This account is used to record the waste disposal costs for recyclable material, dead mail, etc.

1. Balance (debit) represents the year-to-date cost for waste disposal as stated above.
2. Debit entries are amounts entered in AIC 696 on the Statement of Account.
3. Credit entries include adjustments.

.696 Waste Disposal Costs — Recyclable Material

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56615 Interest Due Contractors in Contract Disputes

This account is used to record interest paid or payable on amounts due contractors in contract disputes if settlement is in the contractor's favor.

1. Balance (debit) represents the year-to-date interest paid or payable.
2. Debit entries include current and prior period interest paid or payable.
3. Credit entries include adjustments.

Note: The interest rate will be published periodically in the Postal Bulletin by Purchasing, Headquarters.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56617 Prompt Payment Act

This account is used to record interest payments made when invoices are not paid in a timely manner.

1. Balance (debit) represents the year-to-date interest payments.
2. Debit entries include current and prior period interest payments.
3. Credit entries include adjustments.

Note: The interest rate will be published periodically in the Postal Bulletin by Purchasing, Headquarters.

.559 Prompt Payment Act Interest Expense

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56618 Interest on International Settlements

This account is used to record interest payments on the difference between provisional payments and the final settlement for international mail activities.

1. Balance (debit) represents the year-to-date interest paid or payable.
2. Debit entries include current and prior period interest paid or payable.
3. Credit include adjustments.

Note: Interest rates are established in Bilateral Agreements and UPU regulations.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56619 U.S. Court Ordered Judgments — Interest Expense — Tort Debts

This account is used to record and track interest paid on U.S. Court-ordered judgments for tort debts. Form 1099, Interest Expense, is required by Internal Revenue Service for these payments.

1. Balance (debit) represents the year-to-date interest expense on U.S. Court-ordered judgments for tort debts.
2. Debit entries include current and prior period costs.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56621 Miscellaneous and Emergency Expense

This account is used to record miscellaneous expenses incurred by the office of the deputy postmaster general or the areas for labor negotiations and other functions. In addition, miscellaneous and emergency expenses approved by the postmaster general are recorded in this account.

1. Balance (debit) represents the year-to-date miscellaneous and emergency expenses.
2. Debit entries include current and prior period miscellaneous and emergency expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56625 Arbitration Expense

This account is used to record arbitration expenses approved by Labor Relations. The expense represents payment to arbitrators for their fees, travel, and related costs; expert witness fees; professional court reporting and stenographic services used at arbitration hearings; and other miscellaneous costs related to the arbitration.

1. Balance (debit) represents the year-to-date arbitration expenses.
2. Debit entries include current and prior period arbitration costs.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56631 USPS Bonds Issued

This account is used to record miscellaneous expense, such as trustee services, incurred in the sale of Postal Service Bonds.

1. Balance (debit) represents the year-to-date expenses incurred in the sale of Postal Service Bonds.
2. Debit entries include current and prior period expenses incurred.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56641 Contributions to Civil Service Retirement Fund Deficit

This account is used to record additional payments to the Civil Service Retirement and Disability Fund due to salary increases or other extraordinary causes, and payment of principal.

1. Balance (debit) represents the year-to-date contributions to Civil Service Retirement Fund Deficit.
2. Debit entries include current and prior period contributions to the Fund Deficit.
3. Credit entries include adjustments.

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

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56642 Interest Expenses — Deferred Retirement Benefits — FERS

This account is used to record additional payments to FERS due to extraordinary causes and represents the payment of principal only.

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

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56644 Contributions to Civil Service Retirement Fund Deficit — COLA — Retirees

This account is used to record additional payments to the Civil Service Retirement and Disability Fund due to COLA increases and payment of principal.

1. Balance (debit) represents the year-to-date contributions to Civil Service Retirement Fund Deficit.
2. Debit entries include amortization of deferred retirement costs for annuitants. (Credit contra account 15244.)
3. Credit entries include adjustments.

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

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56645 Special Expense Accruals — Nonpersonnel-Related

This account is to be used by National Accounting only. It is used to accrue unusual or unique expenses of a nonpersonnel nature.

1. Balance (debit) represents the estimated amount of the unusual or unique expense item.
2. Credit entries include payments or reductions in the expense estimate.
3. Debit entries include increases in the expense estimate.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56646 Extraordinary Annual Leave

This account is used to record extraordinary adjustments to the annual leave liability (account 26121) affected by pay increases or other extraordinary causes.

1. Balance (debit) represents year-to-date extraordinary adjustments to the annual leave liability.
2. Debit entries include current and prior period extraordinary adjustments.
3. Credit entries include adjustments.

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

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56647 Holiday Leave Variance

This account is used to record the one-time holiday leave variance entry which will be made by each ISC and will be for the difference between the balances in accounts 26123.022 and 26123.023.

1. Balance (debit or credit) as of A/P 13 each year represents the variance between the holiday leave accrual recorded in account 26123.022 and the holiday leave taken and recorded in account 26123.022 through A/P 13 of each year.
2. Debit entries include the additional holiday leave expenses. Contra credit account 26123.022 to zero balance with the holiday leave taken, account 26123.023.
3. Credit entries include the reduction to expense. Contra debit account 26123.022 to zero balance with the holiday leave taken, account 26123.023.

Note: Entries to this account are made at the direction of Accounting, Headquarters. The variance will be charged to B/A 7C finance number 10-4390, servicewide costs.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56651 Reserve for Contingent Liabilities

This account is used to record current charges to the reserve for contingent liabilities.

1. Balance (debit) represents estimated year-to-date expense to provide for contingent liabilities.
2. Debit entries include current and prior period charges. (Contra account 26111.)
3. Credit entries include adjustments to the reserve.

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

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56655 Treasury Checks Reissued

This account is used to record payments due to cancellation of U.S. Treasury checks in accordance with the Competitive Equality Banking Act of 1987, Public Law No. 100–86. Payments will be made when a liability exists for checks issued prior to 10/01/89. Also checks issued after 10/01/89, for which a liability has been created and demand for payment has been 2 years after cancellation, will be charged to this account.

1. Balance (debit) represents the year-to-date expense for Treasury checks reissued.
2. Debit entries include payments for checks canceled by the Department of the Treasury issued prior to 10/01/89 and for subsequent payments resulting from proceeds for Treasury checks canceled that are over 2 years old.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56661 Adjusted Losses

This account is used to record payments to or credits allowed to postmasters, other officials, and employees for the amount of public funds lost through burglary, fire or other unavailable casualty, when such loss resulted through no fault or negligence on the part of the claimant and when the loss does not, in any case, exceed \$10,000.

1. Balance (debit) represents year-to-date adjusted losses.
2. Debit entries include current and prior period adjusted losses.
3. Credit entries include adjustments.

.180 Recovered Claims for Loss

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56665 Postal Employee Losses

This account is used to record the cost of losses of personal property sustained by postal employees on government property, which have been approved for payment by the General Counsel.

1. Balance (debit) represents the year-to-date expense for losses of personal property.
2. Debit entries include current and prior period losses of personal property.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56666 Seatbelt Use Incentive Plan

This account represents the payment made to the estate of a postal employee who, while in a pay-duty status, sustains fatal injuries as the result of a job-related motor vehicle accident while wearing a seatbelt. Payments arising from the Seatbelt Use Incentive Program are authorized by the area managers. Checks are issued by the servicing ISC. Expenses are charged to servicewide costs (finance number 10-4390, B/A 7C).

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56671 Commissions on Money Orders to Other Countries

This account is used to record the amount of commissions allowed foreign governments for issuance of money orders.

1. Balance (debit) represents the year-to-date commissions allowed foreign governments.
2. Debit entries include current and prior period commissions allowed.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56672 Payments — Custom Duties — Canada Post/Purolator

This account is used to record the payments of customs duties to Canada Post/Purolator.

1. Balance (debit) represents the year-to-date expenses of customs duties to Canada Post/Purolator.
2. Debit entries include current and prior period payments.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56677 Commissions on International Philatelic Sales

This account is used to record the amount of commissions to foreign governments for international philatelic sales.

1. Balance (debit) represents the year-to-date commissions for international philatelic sales.
2. Debit entries include current and prior period commissions.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56685 Federal Reserve Bank Cost of Direct Deposits

This account is used to record service charges by Federal Reserve Banks for direct deposit accounts.

1. Balance (debit) represents year-to-date service charges.
2. Debit entries include current and prior period service charges.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

566 Miscellaneous

56686 Postal Employee's Relief Fund

This account is used to record contributions by Postal Service employees to the Postal Employee's Relief Fund and the Postal Service matching contribution.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

567 Public and Government Relations

56701 Miscellaneous Public and Government Relations

This account is used to record miscellaneous expenses incidental to public and government relations which are not included in any other 567__ account.

1. Balance (debit) represents year-to-date miscellaneous expenses incidental to public and government relations.
2. Debit entries include current and prior period miscellaneous costs relative to public and government relations.
3. Credit entries include adjustments.

.589 Customer Service Meetings

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

567 Public and Government Relations

56703 Special Occasion Expense

This account is used to record expenses incidental to special occasions in post offices, districts, areas, and Headquarters. Special occasion expenses relate to Postal Service Week; dedication of a postal facility; refreshments, decorations, and ribbon for ribbon cuttings.

1. Balance (debit) represents year-to-date special occasion expenses.
2. Debit entries include current and prior period special occasion expenses.
3. Credit entries include adjustments.

Note: Special occasion expenses are identified to the installation through the use of B/A code and finance numbers.

.593 Special Occasion Expenses — Post Office Dedication

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

567 Public and Government Relations

56704 Officers' Representation Expenses

This account is used to record actual expenses incurred during official travel and out of pocket expenses incurred while hosting official visitors at postal installations, representatives of the customer, industry or employee groups, foreign postal administrations, and others with whom the Postal Service is conducting official business.

1. Balance (debit) represents year-to-date officer representation expenses.
2. Debit entries include current and prior period officer representation expenses.
3. Credit entries include adjustments.

Note: Transportation and subsistence incurred by postal offices and their representatives are not included in this account.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

567 Public and Government Relations

56705 Official Reception and Representation

This account is used to record miscellaneous and emergency expenses incurred, approved by the postmaster general, for official receptions and representation.

1. Balance (debit) represents year-to-date miscellaneous and emergency expenses approved by the postmaster general.
2. Debit entries include current and prior period cost of postmaster general-approved miscellaneous and emergency expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

568 Cost, Allocations, and Transfers

56810 Transfer of Nonfund MES Cost — From

This account is used to record the cost of items shipped by the Mail Equipment Shops (MES) to mailbag repair units, material distribution centers, or using installations.

1. Balance (debit) represents the year-to-date expense of items shipped by the MES to mailbag repair units, material distribution centers, or using installations.
2. Credit entries include the current and prior period cost of items shipped by the MES. Debit contra account 56820 for the cost of mailbags, pouches, LA locks, rotary locks, and all others shipped to using installations; account 14331.060 for parts, supplies, and materials shipped to mailbag repair units; and, account 14321.060 for items shipped to material distribution centers.
3. Credit entries include adjustments.

Note: The Mail Equipment Shop finance number is credited for the cost of items shipped.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

568 Cost, Allocations, and Transfers

56820 Transfer of Nonfund MES Cost — To

This account is used to record the cost of mailbags, locks, keys and other fabricated parts produced by the MES and shipped to postal installations.

1. Balance (debit) represents the year-to-date expense of items produced by the MES and shipped to using installations.
2. Debit entries include the current and prior period cost of items shipped to using installations. (Credit account 14310 and the MES finance number.)
3. Credit entries include adjustments.

Note: Excluded from this account are fabricated parts, supplies, and materials shipped to mailbag repair units or material distribution centers, or completed mailbags added to MES mailbag inventory.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

568 Cost, Allocations, and Transfers

56830 Transfer of Nonfund Property Cost — From

This account is used by the supplying organization to record the negotiated cost of property not in use and transferred to another postal organization.

1. Balance (debit) represents the year-to-date expense for unused property transferred to another organization.
2. Credit entries include current and prior period cost of unused property transferred. (Debit contra account 56850.)
3. Credit entries include adjustments.

Note: The cost and organization to be charged is determined by negotiations between the respective procurement supply offices (PSO) for the requisitioning and supplying organizations, and is supported by a Form 7373, Equipment Requisition. The supplying organization should include its finance number in the credit entry. Accounts 56830 and 56840 should net to zero.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

568 Cost, Allocations, and Transfers

56840 Nonfund Property Cost Transfer — To

This account is used by the receiving organization to record the negotiated cost of property not in use and transferred from another organization.

1. Balance (debit) represents the year-to-date expense for unused property received from another organization.
2. Debit entries include current and prior period cost of unused property received from another organization. (Credit contra account 56830.)
3. Credit entries include adjustments.

Note: The cost and organization to be charged is determined by negotiations between the respective procurement supply offices (PSO) for the requisitioning and supplying organizations, and is supported by a Form 7373, Equipment Requisition. The receiving organization should include its finance number in the debit entry. Accounts 56840 and 56830 should net to zero.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

568 Cost, Allocations, and Transfers

56850 Nonfund Cost Transfer to Gain or Loss on Sale of Land and Buildings

This account is used to record the cost of appraisal fees, advertising, and other miscellaneous expenses, such as plot plans and surveys, incurred in disposing of land and buildings.

1. Balance (credit) represents the year-to-date expense incurred in the disposition of land and buildings.
2. Credit entries include current and prior period cost incurred in disposing of land and buildings. Debit contra account 54610, Gain or Loss on Sale or Trade of Land or Buildings.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

568 Cost, Allocations, and Transfers

56860 Nonfund Cost Transfer to Gain or Loss on Sale of Vehicles

This account is used to record the cost of preparation, advertising, and miscellaneous expenses incurred in disposing of vehicles.

1. Balance (credit) represents miscellaneous expenses incurred in the disposing of vehicles.
2. Credit entries include current and prior period cost of disposing of vehicles. Debit contra account 54630, Gain or Loss on Sale of Motor Vehicles.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

568 Cost, Allocations, and Transfers

56870 Nonfund Cost Transfer of Interest Expense to Construction in Progress

This account is used to record interest expense allocable to qualifying PACS projects for the construction and/or major rehabilitation of Postal Service-owned or leased buildings and fixed mechanization equipment.

1. Balance (credit) represents the year-to-date interest expense.
2. Credit entries include current and prior period interest expense. Debit contra accounts 16121.044, 16125.044, or 16231.044, Plant and Equipment Under Construction.
3. Credit entries include adjustments.

Note: Costs are subsequently capitalized when the project is subsequently completed.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

568 Cost, Allocations, and Transfers

56880 Nonfund Vehicle Repair Cost Transfers — To

This account is used to record the transfer of cost (parts and labor) incurred by a VMF to repair a vehicle belonging to another VMF.

1. Balance (credit) represents the year-to-date cost incurred by a VMF to repair a vehicle belonging to another VMF.
2. Credit entries include current and prior period costs incurred and transferred to another VMF. Debit reciprocal account 1361X.014 if the VMF is serviced by another ISC. Otherwise, debit account 56890.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

568 Cost, Allocations, and Transfers

56890 Nonfund Vehicle Repair Cost Transfers —From

This account is used to record the cost transferred by the servicing VMF to the VMF where the vehicle is assigned.

1. Balance (credit) represents the year-to-date cost transferred from the servicing VMF.
2. Credit entries include current and prior period cost transferred from the servicing VMF. Credit reciprocal account 1360X.014 if the VMF is serviced by a ISC other than a transferring ISC.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

569 Cost, Allocations, and Transfers — Other

56910 Costs Charged to Expenses — Deferred

Credit this account to reverse certain costs of the Postal Service accumulated in the expense accounts on other than a project basis so that such costs may be capitalized for deferral. For example, the capitalization of Real Estate and Building Department expense is deferred and amortized in account 15231.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

569 Cost, Allocations, and Transfers — Other

56920 Nonfund Cost Transfer of Rental Expense to Capital Leases

1. Balance (credit) represents the year-to-date rental expense for capital leases.
2. Credit entries include current and prior period rental expense. (Debit contra accounts 58104, 23402, and 54154.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

569 Cost, Allocations, and Transfers — Other

56930 Nonfund Cost Transfer of Capital Purchases by GSA VISA Capital Credit Card

This account is used to record the transfer of cost to appropriate equipment assets in service accounts.

1. Balance (credit) represents the offset to account 56931 when the capital equipment purchased using the GSA VISA capital credit card is recorded in the property system against the appropriate asset account.
2. Credit entries include current and prior period cost. Debit contra accounts 17201.044, 17401.044, or 17501.044, Property, Plant and Equipment in Service.
3. Debit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

56 Other Operating Expenses

569 Cost, Allocations, and Transfers — Other

56931 Capital Purchases by GSA Credit Card

This account is used as a holding account to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card until a Form 8162 is submitted to the St. Louis ASC to capitalize equipment. This account should be netted against account 56930 to determine the amount of purchases that are not capitalized due to nonsubmission of the appropriate form by the field offices to the ASC.

1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card.
2. Debit entries include cost incurred for current and prior period purchases.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58101 Interest Expense — Bonds

This account is used to record interest accrued on Postal Service Bonds issued.

1. Balance (debit) represents year-to-date Postal Service Bond interest accrual.
2. Debit entries include current and prior period bond interest accruals.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58102 Interest Expense — Notes

This account is issued to record interest accrued on Postal Service Notes with the Federal Financial Bank.

1. Balance (debit) represents year-to-date Postal Service note interest accrual.
2. Debit entries include current and prior period note interest accrual.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58103 Interest Expense — Mortgages

This account is issued to record interest expense on existing mortgages assumed by the Postal Service.

1. Balance (debit) represents year-to-date mortgage interest accrual.
2. Debit entries include current and prior period mortgage interest accrual.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58111 Interest Expense — Deferred Retirement Benefits

This account is used to record interest accrued on the principal amount of deferred retirement benefits.

1. Balance (debit) represents year-to-date interest accrual on deferred retirement benefits.
2. Debit entries include current and prior period interest accruals.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58112 Interest Expense — Deferred Retirement Benefits — FERS

This account is used to record the interest accrued on the principal amount of deferred retirement benefits applicable to FERS.

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

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58113 Interest Expense — Back Pay Awards

This account is used to record interest paid on back pay awards. Interest should be calculated and paid at the prevailing rate unless the rate is stated as part of the award decision.

1. Balance (debit) represents year-to-date interest expense on back pay awards.
2. Debit entries include current and prior period interest expense.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58114 Interest Expense — Retiree Benefits COLA — Retirees

This account is used to record interest accrued on COLA for retirees.

1. Balance (debit) represents the year-to-date interest expenses to the Civil Service Retirement Fund Deficit.
2. Debit entries include current and prior period interest accruals. (Credit contra account 22250.)
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58115 Interest Expense — Lost Earnings Thrift Savings Plan

This account is used to record payments made to the Thrift Savings Plan (TSP) representing lost earnings resulting from untimely submission of appropriate monies to the TSP.

1. Balance (debit) represents year-to-date monies forwarded to the TSP for lost earnings.
2. Debit entries include current and prior period expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58116 Interest Expense — Special Assessments

This account is used to record the imputed interest expense included in payments on special assessments.

1. Balance (debit) represents the imputed interest expense on special assessment liabilities.
2. Credit entries include payments of imputed interest included in special assessments.
3. Debit entries include increases in the imputed interest expense on special assessments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58117 Interest Expense — Personal Property and Motor Vehicle

This account is used to record interest payments on personal property and/or motor vehicle acquisitions that result from installment purchase contracts.

1. Balance (debit) represents year-to-date interest payments.
2. Debit entries include interest payment on installment purchase contracts.
3. Credit entries include adjustments.

Note: Such contracts will contain a requirement that Postal Service purchase the property upon completion of the contract, or in the event of a casualty loss. Entries to this account will be made only by the Minneapolis Accounting Service Center.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

581 Interest

58140 Interest Expense — Capital Leases

This account is used to record interest expense on existing capital leases.

1. Balance (debit) represents year-to-date amounts charged to capital lease interest expense.
2. Debit entries include current and prior period interest expense.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

582 Securities

58201 Commissions and Other Expenses

This account is used to record commissions and other expenses in connection with investment securities held by the Postal Service.

1. Balance (debit) represents year-to-date commissions and expenses on investment securities.
2. Debit entries include current and prior period commissions and expenses.
3. Credit entries include adjustments.

5 Expenses

See 5_ _ _ _ Expenses — Descriptions

58 Nonoperating Expenses

583 Foreign Settlements

58301 Special Drawing Rights (SDR)

This account is used to record the fluctuation in the exchange rate in the conversion of Special Drawing Rights (SDR) to the currency of settlement between Postal Service and foreign countries for service rendered. Use is restricted to SDR conversion.

1. Balance (debit/credit) represents the year-to-date exchange rate fluctuations in the conversion of SDRs.
2. Debit entries include current and prior period losses due to currency exchange rate fluctuations.
3. Credit entries include current and prior period gains due to currency exchange rate fluctuations.