

7 Commitments for Expenses

7_ _ _ _ Commitments for Expenses — Descriptions

The accounts in the 7_ _ _ _ series represent supplies and services that have been ordered, but not yet received. These accounts are maintained in order to make the commitment balances visible, but they are memorandum type accounts that do not reduce the budget allotment of the B/A holder. When the goods or services are delivered, the 7_ _ _ _ series commitment account entry is reversed, the corresponding 5_ _ _ _ series expense account is debited, and the budget allotment is reduced.

The 70_ _ _ commitment control accounts are established to balance the individual commitment accounts in the 72_ _ _ , 74_ _ _ , and 78_ _ _ series. Each account in the 72_ _ _ , 74_ _ _ , 76_ _ _ and 78_ _ _ series of commitment accounts corresponds to an expense account which has the same number except that the first digit is 5 instead of 7. In a typical transaction, when a contract reaches the accounts payable section, but no receipt or invoice has been received, the appropriate 72_ _ _ , 74_ _ _ , 76_ _ _ or 78_ _ _ commitment account is debited and the appropriate 70_ _ _ commitment control account is credited. When shipment or delivery is certified, the entries in the 7_ _ _ series of accounts are reversed and the appropriate 5_ _ _ series account is debited. Refer to chapter 3 for appropriate subaccounts.

70 Commitment Control

702 Supplies, Materials, and Services on Order

70200 Supplies, Materials, and Services

70220 Supplies, Materials, and Services — (St. Louis ISC only)

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70 Commitment Control

703 Transportation of Equipment

70300 Transportation of Empty Mail Equipment — GBLs

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70 Commitment Control

704 Resources on Order

70400 Plant and Operating Equipment

70420 Plant and Operating Equipment — Other

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70 Commitment Control

706 Funds Committed

70600 Other Operating Expenses

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70 Commitment Control

708 Funds Committed — Interest Payments

70800 Nonoperating Expenses

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70 Commitment Control

709 Funds Committed — Goods and Services

70900 Facility Management Support Service Contract

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72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72101 Postal Supplies

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

72102 Postal Supplies — Post Offices

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

72103 Spare Parts for Mechanization and Buildings

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

72105 Office Furniture and Expendable Equipment

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

72106	Mail Processing Equipment
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment
72107	Retail Equipment
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment
72108	Delivery Services Equipment
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment
72109	Telecommunication Supplies
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment
72111	Imprest Purchases by Credit Card
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

72131	Mailbags Purchases
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment
72151	Vehicle Supplies and Materials Charged Direct
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment
72152	VMF Supplies and Equipment
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment
72155	Prepaid Postage — Supplies
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment
72171	ADP Supplies
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

- 72172 Office and Medical Supplies**
 - .001 Balance, Beginning of Year
 - .003 Prior Year Adjustments — FY 1971 and Subsequent
 - .007 Commitments Incurred — Current Year
 - .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
 - .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

- 72173 Custodial and Building Supplies**
 - .001 Balance, Beginning of Year
 - .003 Prior Year Adjustments — FY 1971 and Subsequent
 - .007 Commitments Incurred — Current Year
 - .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
 - .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

- 72174 Photographs and Films**
 - .001 Balance, Beginning of Year
 - .003 Prior Year Adjustments — FY 1971 and Subsequent
 - .007 Commitments Incurred — Current Year
 - .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
 - .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

- 72176 Custodial Building Supplies and Services — Post Office**
 - .001 Balance, Beginning of Year
 - .003 Prior Year Adjustments — FY 1971 and Subsequent
 - .007 Commitments Incurred — Current Year
 - .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
 - .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

- 72177 Expedited Mail Supplies — Post Office**
 - .001 Balance, Beginning of Year
 - .003 Prior Year Adjustments — FY 1971 and Subsequent
 - .007 Commitments Incurred — Current Year
 - .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
 - .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

72178	Priority Mail Supplies — Post Office
.001	Balance, Beginning of Year
.003	Prior Year Adjustments — FY 1971 and Subsequent
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitment
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72313 Custodial and Building Services

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

72315 Maintenance Services — Providence, RI

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

72321 Outside Consulting and Professional Services — Fees

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72322 Outside Consulting and Professional Services — Travel

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72323	Market Research Services
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72325	Advertising and Sales Promotion
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72331	ADP Services — Commercial
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72332	ADP Services — Commercial Software Packages
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72333	ADP Services — Government Agencies
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72341	Health Services by Government Agencies
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72343	Cost for Encoding Keying Services
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72357	Professional and Other Miscellaneous Service — Applicant Background Investigations
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72359	Miscellaneous Contractual Services
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72361	Training — Course Development — Outside Assistance
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72363 Training — Outside Instruction

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72365 Training — Instructional Assistance

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72367 Training — Miscellaneous Supplies and Materials

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72369 Training — Course Materials, Audiovisual Support

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

72 Supplies, Materials, and Services

724 Other Services

72412 Vehicle Sale Expense (Outside)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72415 Energy Projects

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72417 Safety Projects

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72418 Miscellaneous Supplies, Materials, and Services

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72419	Miscellaneous Services (Not Contractual)
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72421	Audit Services by Government Agencies
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72422	Services by Office of Personnel Management — EEO Appeals Examiners
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72423	Services (Other Than Health) by Government Agencies
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments
.009	Goods or Services, Ordered and Received — Prior Fiscal Year Commitments
72424	Commercial Bank Fees
.001	Balance, Beginning of Year
.003	Prior Year Adjustment
.007	Commitments Incurred — Current Year
.008	Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72428 Medical Expenses for Routine Medical Examinations

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72429 Medical Expenses

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72431 Print Shop Cost Transfers

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72432 Rates and Classification Implementation Costs

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72435 Outside Printing and Reproduction — Field

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72436 Outside Printing and Reproduction — Headquarters

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72441 Cost of Postage Stock

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72442 Philatelic Products

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72443 Cost of Embossed Stamped Envelopes

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72444 Retail Products — Incentive/Promotional Olympic Products

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72445 Retail Products — Olympic Products

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72446 Retail Products

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72447 Facsimile Mail Services

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72448 Retail Products Field Generated

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72449 Money Orders

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72453 Carfare — Other Than Carrier-Owned

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72454 Local Transportation — Headquarters

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72455 Tolls and Ferriage

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

72459 Vehicle Hire

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

72 Supplies, Materials, and Services

728 Freight

72801 Supplies

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year
Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Com-
mitments

7 Commitments for Expenses

73 Transportation of Empty Mail Equipment

731 Funds Committed for Transportation

73191 GBL Processing (Minneapolis Accounting Service Center)

7 Commitments for Expenses

74 Plant and Equipment

741 Building Occupancy

74121 Nonrecurring Private Lessors

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74135 Moving Expense

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74166 Building Rent — Communications T-1 Network — Commercial

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74168 TWX, ARS, and Other Telegraphic Services

- .001 Balance, Beginning of Year

- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74169 Communications PSDS Network — Commercial

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

74 Plant and Equipment

742 Expendable Buildings, Building Improvements, and Other Projects

74221 Underground Storage Tanks Program — Testing and Monitoring

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74222 Underground Storage Tanks Program — Support Costs

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74223 Underground Storage Tanks Program — Repair/Cleanup Costs

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74231 Repairs USPS-Owned Buildings

- .001 Balance, Beginning of Year

- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74232 Building Improvements — Expense

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74233 Alterations — Leased Buildings

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

- 74234 Repairs — Leased Buildings**
 - .001 Balance, Beginning of Year
 - .003 Prior Year Adjustments — 1971 and Subsequent
 - .004 Goods or Services Ordered in PFY 1970 and Prior
 - .005 Prior Year Adjustments — 1970 and Prior
 - .006 Balance Resource on Order FY 1970 and Prior
 - .007 Commitments Incurred — Current Year
 - .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
 - .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

- 74242 Research Projects**
 - .001 Balance, Beginning of Year
 - .003 Prior Year Adjustments — FY 1971 and Subsequent
 - .004 Goods or Services, Ordered in FY 1970 and Prior and Received in the Current Fiscal Year (Nonfund)
 - .005 Prior Year Adjustments — FY 1970 and Prior
 - .006 Balance, Resource on Order — FY 1970 and Prior
 - .007 Commitments Incurred — Current Year
 - .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
 - .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

- 74248 Affirmative Action Development Expenses — Contra Offset**
 - .001 Balance, Beginning of Year
 - .003 Prior Year Adjustments — 1971 and Subsequent
 - .004 Goods or Services Ordered in PFY 1970 and Prior
 - .005 Prior Year Adjustments — 1970 and Prior
 - .006 Balance Resource on Order FY 1970 and Prior
 - .007 Commitments Incurred — Current Year
 - .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
 - .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

- 74251 Nonproject-Oriented Work — Facilities Planning**
 - .001 Balance, Beginning of Year
 - .003 Prior Year Adjustments — 1971 and Subsequent
 - .004 Goods or Services Ordered in PFY 1970 and Prior
 - .005 Prior Year Adjustments — 1970 and Prior

- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74253 Nonproject-Oriented Work — Facilities Management Support Services Contracts Cost

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

74 Plant and Equipment

744 Equipment Rental, Other Than Vehicles

74401 ADP Equipment

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74402 Communications — Value Added Net

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74403 Communications — ADP Commercial

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74404 Communications — Voice — Commercial

- .001 Balance, Beginning of Year

- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74405 Communications — ADP — GSA

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74406 Telecommunications Equipment

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74407 PSDS Equipment

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year

- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74411 Equipment — Other

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

74 Plant and Equipment

745 Equipment Repairs, Maintenance, and Other Expense

74511 ADP Equipment

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74512 Telecommunications Equipment

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74513 PSDS Equipment

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74518 Administrative Equipment, Other Than ADP

- .001 Balance, Beginning of Year

- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74521 Postal Operation Equipment

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

74523 Building Equipment

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

76 Other Operating Expenses

764 Special Inspection Expenses

76401	Special Analysis
76403	Test Material
76405	Test Money
76407	Rewards
76409	Other Investigative Expenses
76411	Other Services
76413	Reimbursable Communication
76421	Inspection Service — Seizure and Forfeiture

7 Commitments for Expenses

76 Other Operating Expenses

766 Miscellaneous

76601	UPU and PUAS
76603	Postal Forum
76605	Meetings and Conferences
76615	Interest Due Contractors in Contract Disputes
76617	Prompt Payment Act
76621	Emergency Expense
76625	Arbitration Expense
76631	USPS Bond Issues

7 Commitments for Expenses

76 Other Operating Expenses

767 Public and Government Relations

76701 Miscellaneous

76703 Special Occasion Expense

76705 Official Reception and Representation

76707 International Postal Congress Miscellaneous Expense

7 Commitments for Expenses

78 Nonoperating Expense

781 Interest Expense

78117 Personal Property and Motor Vehicle

7 Commitments for Expenses

79 Facilities Management and Support Services

790 Master Contract — Headquarters Only

79001 Estimated Cost of Postal Facilities Program

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

7_ _ _ _ Commitments for Expenses — Descriptions

The accounts in the 7_ _ _ _ series represent supplies and services that have been ordered, but not yet received. These accounts are maintained in order to make the commitment balances visible, but they are memorandum type accounts that do not reduce the budget allotment of the B/A holder. When the goods or services are delivered, the 7_ _ _ _ series commitment account entry is reversed, the corresponding 5_ _ _ _ series expense account is debited, and the budget allotment is reduced.

The 70_ _ _ commitment control accounts are established to balance the individual commitment accounts in the 72_ _ _ , 74_ _ _ , and 78_ _ _ series. Each account in the 72_ _ _ , 74_ _ _ , 76_ _ _ and 78_ _ _ series of commitment accounts corresponds to an expense account which has the same number except that the first digit is 5 instead of 7. In a typical transaction, when a contract reaches the accounts payable section, but no receipt or invoice has been received, the appropriate 72_ _ _ , 74_ _ _ , 76_ _ _ or 78_ _ _ commitment account is debited and the appropriate 70_ _ _ commitment control account is credited. When shipment or delivery is certified, the entries in the 7_ _ _ series of accounts are reversed and the appropriate 5_ _ _ series account is debited. Refer to chapter 3 for appropriate subaccounts.

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

70 Commitment Control

702 Supplies, Materials, and Services on Order

70200 Supplies, Materials, and Services

This commitment control account is used with the 72_ _ _ series of accounts to record funds committed for supplies, materials, and services. The credit balance in accounts 70200 and 70220 always equals the total net balance of the 72_ _ _ series of commitment accounts, which should not be a debit.

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

70 Commitment Control

702 Supplies, Materials, and Services on Order

70220 Supplies, Materials, and Services — (St. Louis ISC only)

This account is used to record commitments incurred with contractors for personal property. Restricted to use by St. Louis ISC.

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

70 Commitment Control

703 Transportation of Equipment

70300 Transportation of Empty Mail Equipment — GBLs

This commitment control account is used with the 73191 commitment account. The credit balance in this account always equals the total net balance of Account 73191, which should be a debit.

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

70 Commitment Control

704 Resources on Order

70400 Plant and Operating Equipment

This commitment control account is used with the 74_ _ _ series of accounts to record funds committed for resources on order for plant and equipment but not yet received. The credit balance in this account always equals the total net balance of the 74_ _ _ series of commitment accounts, which should be a debit.

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

70 Commitment Control

704 Resources on Order

70420 Plant and Operating Equipment — Other

This commitment control account is used to record commitments incurred with contractors for resources on order for plant and equipment.

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

70 Commitment Control

706 Funds Committed

70600 Other Operating Expenses

This commitment control account is used with the 76_ _ _ series of commitment accounts to record funds committed for other operating expenses. The credit balance in this account always equals the total net balance of the 76_ _ _ series of commitment accounts, which should be a debit.

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

70 Commitment Control

708 Funds Committed — Interest Payments

70800 Nonoperating Expenses

This commitment control account is used with the 78_ _ _ series of commitment accounts to record funds committed for interest payments on personal property and/or motor vehicles resulting from installment purchase contracts. The credit balance in this account always equals the total net balance of the 78_ _ _ series of commitment accounts, which should be a debit.

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

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

70 Commitment Control

709 Funds Committed — Goods and Services

70900 Facility Management Support Service Contract

This commitment control account is used with the 79_ _ _ series of accounts to record funds committed for facility management support service contracts. The credit balance in this account always equals the total net balance of the 79_ _ _ series of commitment accounts, which should be a debit.

72_ _ _ , 73_ _ _ , 76_ _ _ and 78_ _ _ Series Commitment Accounts

These commitment accounts correspond to expense accounts in the 5_ _ _ series of expense accounts with first digit 7 instead of 5. As explained above under the 7_ _ _ series, balances (debit) in these accounts represent goods or services on order that have not been received.

1. Debit entries to these accounts include goods or services on order that have not yet been received.
2. Credit entries to these accounts include adjustments.
3. Individual accounts are as follows:

Note: These accounts are assigned subaccounts 001 through 009. Refer to the section on subaccount descriptions.

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72101 Postal Supplies

This account is used to record commitments incurred for postal supplies to be charged to expense account 52101. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***72 Supplies, Materials, and Services****721 Supplies and Expendable Equipment****72102 Postal Supplies — Post Offices**

This account is used to record commitments incurred for postal supplies by post offices to be charged to expense account 52102. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72103 Spare Parts for Mechanization and Buildings

This account is used to record commitments incurred for spare parts for mechanization and buildings to be charged to expense account 52103. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72105 Office Furniture and Expendable Equipment

This account is used to record noncapital commitments incurred for office furniture and expendable equipment to be charged to expense account 52105. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72106 Mail Processing Equipment

This account is used to record commitments incurred for mail processing expendable equipment charged to expense account 52106. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72107 Retail Equipment

This account is used to record commitments incurred for retail, expendable equipment charged to expense account 52107. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72108 Delivery Services Equipment

This account is used to record commitments incurred for Delivery Services expendable equipment charged to expense account 52108. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72109 Telecommunication Supplies

This account is used to record commitments incurred for Telecommunications Supplies charged to expense account 52109. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72111 Imprest Purchases by Credit Card

This account is used to record commitments incurred for purchases made via credit card(s) charged to expense account 52111. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72131 Mailbags Purchases

This account is used to record commitments incurred for mailbag purchases to be charged to expense account 52131. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72151 Vehicle Supplies and Materials Charged Direct

This account is used to record commitments incurred for vehicle supplies and materials to be charged to expense account 52151. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72152 VMF Supplies and Equipment

This account is used to record commitments incurred for VMF supplies and expendable equipment charged to 52152. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72155 Prepaid Postage — Supplies

This account is used to record commitments incurred for postage reimbursement payments against contracts for freight transportation of supplies and materials from vendors to be charged to expense account 52155. Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72171 ADP Supplies

This account is used to record commitments incurred for ADP supplies to be charged to expense account 52171. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72172 Office and Medical Supplies

This account is used to record commitments incurred for office and medical supplies to be charged to expense account 52172. (Credit to contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72173 Custodial and Building Supplies

This account is used to record commitments incurred for custodial and building supplies to be charged to expense account 52173. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72174 Photographs and Films

This account is used to record commitments incurred for photographs and films to be charged to expense account 52174. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***72 Supplies, Materials, and Services****721 Supplies and Expendable Equipment****72176 Custodial Building Supplies and Services — Post Office**

This account is used to record commitments incurred for custodial building supplies by post offices to be charged to expense account 52176. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72177 Expedited Mail Supplies — Post Office

This account is used to record commitments incurred for Expedited Mail supplies by post offices to be charged to expense account 52177. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

721 Supplies and Expendable Equipment

72178 Priority Mail Supplies — Post Office

This account is used to record commitments incurred for Priority Mail supplies by post offices to be charged to expense account 52178. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72313 Custodial and Building Services

This account is used to record commitments incurred for custodial and building services, other than equipment repairs and maintenance, to be charged to expense account 52313. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***72 Supplies, Materials, and Services****723 Contractual Services, Other Than Equipment Repairs and Maintenance****72315 Maintenance Services — Providence, RI**

This account is used to record commitments incurred for maintenance services, other than equipment repairs and maintenance, at Providence, RI, to be charged to expense account 52315. (Credit contra account 70200.)

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

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72321 Outside Consulting and Professional Services — Fees

This account is used to record commitments incurred for outside consulting and professional services, other than equipment repairs and maintenance, to be charged to expense account 52321. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72322 Outside Consulting and Professional Services — Travel

This account is used to record commitments incurred for travel consulting and professional services, other than equipment repairs and maintenance, to be charged to expense account 52322. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72323 Market Research Services

This account is used to record commitments incurred for market research services, other than equipment repairs and maintenance, to be charged to expense account 52323. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72325 Advertising and Sales Promotion

This account is used to record commitments incurred for advertising and sales promotions, other than equipment repairs and maintenance, to be charged to expense account 52325. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72331 ADP Services — Commercial

This account is used to record commitments incurred for ADP commercial services, other than equipment for repairs and maintenance, to be charged to expense account 52331. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72332 ADP Services — Commercial Software Packages

This account is used to record commitments incurred for the purchase, lease, maintenance and/or licensing fees for ADP commercial software packages charged to expense account 52332. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72333 ADP Services — Government Agencies

This account is used to record commitments incurred for ADP services, other than equipment repairs and maintenance, provided by government agencies to be charged to expense account 52333. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***72 Supplies, Materials, and Services****723 Contractual Services, Other Than Equipment Repairs and Maintenance****72341 Health Services by Government Agencies**

This account is used to record commitments incurred for health services provided by government agencies to be charged to expense account 52341. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72343 Cost for Encoding Keying Services

This account is used to record commitments incurred for remote encoding keying services to be charged to expense account 52343. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72357 Professional and Other Miscellaneous Service — Applicant Background Investigations

This account is used to record commitments incurred for applicant background investigations to be charged to account 52357 (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72359 Miscellaneous Contractual Services

This account is used to record commitments incurred for miscellaneous contractual services to be charged to expense account 52359. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72361 Training — Course Development — Outside Assistance

This account is used to record commitments incurred for outside assistance in course development to be charged to expense account 52361. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72363 Training — Outside Instruction

This account is used to record commitments incurred for outside instructions (tuition fees/payment to instructors on contract) to be charged to expense account 52363. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72365 Training — Instructional Assistance

This account is used to record commitment incurred for outside assistance in preparation and presentation of lectures and courses and to be charged to expense account 52365. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72367 Training — Miscellaneous Supplies and Materials

This account is used to record commitments incurred for miscellaneous supplies and materials for training and to be charged to expense account 52367. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

723 Contractual Services, Other Than Equipment Repairs and Maintenance

72369 Training — Course Materials, Audiovisual Support

This account is used to record commitments incurred for audiovisual training materials and to be charged to expense account 52369. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72412 Vehicle Sale Expense (Outside)

This account is used to record commitments incurred for advertising and auctioneer fees connected with the outside sale of motor vehicles and to be charged to expense account 52412. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72415 Energy Projects

This account is used to record commitments incurred for supplies, materials, and services related to energy projects to be charged to expense account 52415. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72417 Safety Projects

This account is used to record commitments incurred for supplies, materials, and services for safety projects to be charged to expense account 52417. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72418 Miscellaneous Supplies, Materials, and Services

This account is used to record commitments incurred for miscellaneous supplies, materials, and services to be charged to expense account 52418. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72419 Miscellaneous Services (Not Contractual)

This account is used to record commitment incurred for miscellaneous services that are not contractual to be charged to expense account 52419. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72421 Audit Services by Government Agencies

This account is used to record commitments incurred for audit services performed by government agencies to be charged to expense account 52421. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72422 Services by Office of Personnel Management — EEO Appeals Examiners

This account is used to record commitments incurred for services performed by Office of Personnel Management EEO Appeals Examiners to be charged to expense account 52422. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72423 Services (Other Than Health) by Government Agencies

This account is used to record commitments incurred for services, other than health, performed by government agencies to be charged to expense account 52423. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72424 Commercial Bank Fees

This account is used to record commitments incurred for commercial bank fees to be charged to account 52424. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72428 Medical Expenses for Routine Medical Examinations

This account is used to record commitments incurred for medical expenses which are not related to on-the-job injury or illness. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72429 Medical Expenses

This account is used to record commitments incurred for medical payments associated with applicant drug testing to be charged to expenses account 52429. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72431 Print Shop Cost Transfers

This account is used to record commitments incurred for print shop cost transfers to be charged to expense account 52431. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72432 Rates and Classification Implementation Costs

This account is used to record commitments incurred for materials prepared to notify customers and post offices of postage rates and classification changes to be charged to account 52432.

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72435 Outside Printing and Reproduction — Field

This account is used to record commitments incurred for outside printing and reproduction for the field to be charged to expense account 52435. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72436 Outside Printing and Reproduction — Headquarters

This account is used to record commitments incurred for outside printing and reproduction for Headquarters to be charged to expense account 52346. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72441 Cost of Postage Stock

This account is used to record commitments incurred for the cost of postage stock to be charged to expense account 52441. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72442 Philatelic Products

This account is used to record commitments incurred for philatelic products to be charged to expense account 52442. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72443 Cost of Embossed Stamped Envelopes

This account is used to record commitments incurred for the cost of embossed stamped envelopes to be charged to expense account 52443. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72444 Retail Products — Incentive/Promotional Olympic Products

This account is used to record commitments incurred for Olympic products purchased for incentive/promotional purposes. These products are not for resale. The products purchased are to be charged against expense account 52444. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72445 Retail Products — Olympic Products

This account is used to record commitments incurred for Olympic products purchased by Olympic Marketing to be charged to account 52445. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72446 Retail Products

This account is used to record commitments incurred for retail products to be charged to expense account 52446. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72447 Facsimile Mail Services

Commitment account for expense account 52447. (Contra account 70200.)

.001 Balance, Beginning of Year

.003 Prior Year Adjustment

.007 Commitments Incurred — Current Year

.008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72448 Retail Products Field Generated

This account is used to record commitments incurred for retail products generated and purchased by districts to be charged to expense account 52448. (Contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72449 Money Orders

This account is used to record commitments incurred for the cost of manufacturing and printing money orders to be charged to expense account 52449. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72453 Carfare — Other Than Carrier-Owned

This account is used to record commitments incurred for the cost of local transportation to be charged to expense account 52453. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72454 Local Transportation — Headquarters

This account is used to record commitments incurred for the cost of local transportation of Headquarters employees to be charged to expense account 52454. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72455 Tolls and Ferriage

This account is used to record commitments incurred for tolls and ferriage to be charged to expense account 52455. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

724 Other Services

72459 Vehicle Hire

This account is used to record commitments incurred for vehicle hire cost to be charged to account 52459. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

72 Supplies, Materials, and Services

728 Freight

72801 Supplies

This account is used to record commitments incurred for freight for supplies and materials to be charged to expense account 52801. (Credit contra account 70200.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustment
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

73 Transportation of Empty Mail Equipment

731 Funds Committed for Transportation

73191 GBL Processing (Minneapolis Accounting Service Center)

This account is used to record funds committed for the transportation of empty mail equipment for which a GBL has been issued for payment against expense account 53191. (Credit contra account 70300.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

741 Building Occupancy

74121 Nonrecurring Private Lessors

This account is used to record commitments incurred for nonrecurring rental expense with private lessors to be paid against expense account 54121. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***74 Plant and Equipment****741 Building Occupancy****74135 Moving Expense**

This account is used to record commitments incurred for moving expenses to be paid against expense account 54135. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

741 Building Occupancy

74166 Building Rent — Communications T-1 Network — Commercial

This account is used to record commitments incurred for data and voice communication services and other T-1 Network services to be paid against expense account 54166. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

741 Building Occupancy

74168 TWX, ARS, and Other Telegraphic Services

This account is used to record commitments incurred for TWX, ARS, and other telegraphic communication services to be paid against expense account 54168. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

741 Building Occupancy

74169 Communications PSDS Network — Commercial

This account is used to record commitments incurred for data communication circuits and other PSDS Network services paid against expense account 54169. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

742 Expendable Buildings, Building Improvements, and Other Projects

74221 Underground Storage Tanks Program — Testing and Monitoring

This account is used to record commitments incurred for the testing and monitoring of underground storage tanks to be paid against expense account 54221. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

742 Expendable Buildings, Building Improvements, and Other Projects

74222 Underground Storage Tanks Program — Support Costs

This account is used to record commitments incurred for contractual costs of environmental consultants and other support type costs paid against expense account 54222. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

742 Expendable Buildings, Building Improvements, and Other Projects

74223 Underground Storage Tanks Program — Repair/Cleanup Costs

This account is used to record commitments incurred for repair and/or cleanup costs paid against expense account 54223. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

742 Expendable Buildings, Building Improvements, and Other Projects

74231 Repairs USPS-Owned Buildings

This account is used to record commitments incurred for the cost of repairs for Postal Service-owned buildings to be paid against expense account 54231. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***74 Plant and Equipment****742 Expendable Buildings, Building Improvements, and Other Projects****74232 Building Improvements — Expense**

This account is used to record commitments incurred for the cost of building improvement projects to be paid against expense account 54232. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

742 Expendable Buildings, Building Improvements, and Other Projects

74233 Alterations — Leased Buildings

This account is used to record commitments incurred for the cost of alterations for leased buildings to be paid against expense account 54233. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***74 Plant and Equipment****742 Expendable Buildings, Building Improvements, and Other Projects****74234 Repairs — Leased Buildings**

This account is used to record commitments incurred for the cost of repairs for leased buildings to be paid against expense account 54234. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

742 Expendable Buildings, Building Improvements, and Other Projects

74242 Research Projects

This account is used to record commitments incurred for research projects to be paid against expense account 54242. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — FY 1971 and Subsequent
- .004 Goods or Services, Ordered in FY 1970 and Prior and Received in the Current Fiscal Year (Nonfund)
- .005 Prior Year Adjustments — FY 1970 and Prior
- .006 Balance, Resource on Order — FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitment
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***74 Plant and Equipment****742 Expendable Buildings, Building Improvements, and Other Projects****74248 Affirmative Action Development Expenses — Contra Offset**

This account is used to record commitments incurred for Affirmative Action Development to be paid against expense account 54248. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

742 Expendable Buildings, Building Improvements, and Other Projects

74251 Nonproject-Oriented Work — Facilities Planning

This account is used to record commitments incurred for facilities planning contracts to be paid against expense account 54251. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***74 Plant and Equipment****742 Expendable Buildings, Building Improvements, and Other Projects****74253 Nonproject-Oriented Work — Facilities Management Support Services Contracts Cost**

This account is used to record commitments incurred for facilities management support services to be paid against expense account 54253. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

744 Equipment Rental, Other Than Vehicles

74401 ADP Equipment

This account is used to record commitments incurred for the rental of automatic data processing equipment to be paid against expense account 54401. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

744 Equipment Rental, Other Than Vehicles

74402 Communications — Value Added Net

This account is used to record commitments incurred for data communication services (other than voice) provided by authorized Value Added Network carriers and paid against expense account 54402. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

744 Equipment Rental, Other Than Vehicles

74403 Communications — ADP Commercial

This account is used to record commitments incurred for commercial automatic data processing communication services to be paid against expense account 54403. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***74 Plant and Equipment****744 Equipment Rental, Other Than Vehicles****74404 Communications — Voice — Commercial**

This account is used to record commitments incurred for commercial voice communication services to be paid against expense account 54404. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

744 Equipment Rental, Other Than Vehicles

74405 Communications — ADP — GSA

This account is used to record commitments incurred for reimbursement to GSA for communication services to be paid against expense account 54405. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***74 Plant and Equipment****744 Equipment Rental, Other Than Vehicles****74406 Telecommunications Equipment**

This account is used to record commitments incurred for telecommunications equipment and other services paid against expense account 54406. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

744 Equipment Rental, Other Than Vehicles

74407 PSDS Equipment

This account is used to record commitments incurred for PSDS equipment rental and other services paid against expense account 54407. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

744 Equipment Rental, Other Than Vehicles

74411 Equipment — Other

This account is used to record commitments incurred for the rental of equipment other than vehicles to be paid against expense account 54411. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

745 Equipment Repairs, Maintenance, and Other Expense

74511 ADP Equipment

This account is used to record commitments incurred for repairs, maintenance, and other expenses related to ADP equipment to be paid against expense account 54511. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***74 Plant and Equipment****745 Equipment Repairs, Maintenance, and Other Expense****74512 Telecommunications Equipment**

This account is used to record commitments incurred for telecommunications equipment repairs and maintenance paid against expense account 54512. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses*See 7_ _ _ _ Commitments for Expenses — Descriptions***74 Plant and Equipment****745 Equipment Repairs, Maintenance, and Other Expense****74513 PSDS Equipment**

This account is used to record commitments incurred for PSDS equipment repairs and maintenance paid against expense account 54513. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

745 Equipment Repairs, Maintenance, and Other Expense

74518 Administrative Equipment, Other Than ADP

This account is used to record commitments incurred for repairs, maintenance, and other expenses related to administrative equipment to be paid against expense account 54518. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

745 Equipment Repairs, Maintenance, and Other Expense

74521 Postal Operation Equipment

This account is used to record commitments incurred for repairs, maintenance, and other expenses related to postal support equipment to be paid against expense account 54521. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

74 Plant and Equipment

745 Equipment Repairs, Maintenance, and Other Expense

74523 Building Equipment

This account is used to record commitments incurred for repairs, maintenance, and other expenses related to building equipment to be paid against expense account 54523. (Credit contra account 70400.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .004 Goods or Services Ordered in PFY 1970 and Prior
- .005 Prior Year Adjustments — 1970 and Prior
- .006 Balance Resource on Order FY 1970 and Prior
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitment

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

764 Special Inspection Expenses

76401 Special Analysis

This account is used to record commitments incurred for special analysis by the Inspection Service to be paid against expense account 56401. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

764 Special Inspection Expenses

76403 Test Material

This account is used to record commitments incurred for the cost of test materials for the Inspection Service to be paid against expense account 56403. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

764 Special Inspection Expenses

76405 Test Money

This account is used to record commitments incurred for test money used by the Inspection Service to be paid against expense account 56405. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

764 Special Inspection Expenses

76407 Rewards

This account is used to record commitments incurred for rewards posted by the Inspection Service to be paid against expense account 56407. (Credit contra account 76407.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

764 Special Inspection Expenses

76409 Other Investigative Expenses

This account is used to record commitments incurred for other investigative expenses by the Inspection Service to be paid against expense account 56409. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

764 Special Inspection Expenses

76411 Other Services

This account is used to record commitments incurred for other services provided by the Inspection Service to be paid against expense account 56411. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

764 Special Inspection Expenses

76413 Reimbursable Communication

This account is used to record commitments incurred for communication services reimbursed to inspectors to be paid against expense account 76413. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

764 Special Inspection Expenses

76421 Inspection Service — Seizure and Forfeiture

This account is used to record commitments incurred for expenses related to the seizure and forfeiture proceedings to be paid against expense account 56421. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

766 Miscellaneous

76601 UPU and PUAS

This account is used to record commitments incurred for the U.S. share of the cost of maintaining office of the UPU and PUAS to be paid against expense account 56601. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

766 Miscellaneous

76603 Postal Forum

This account is used to record commitments incurred for Postal Forum expenses to be paid against expense account 56603. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

766 Miscellaneous

76605 Meetings and Conferences

This account is used to record commitments incurred for meetings and conferences to be paid against expense account 56605. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

766 Miscellaneous

76615 Interest Due Contractors in Contract Disputes

This account is used to record commitments incurred for interest due contractors in contract disputes to be paid against expense account 56615. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

766 Miscellaneous

76617 Prompt Payment Act

This account is used to record commitments incurred for the payment of interest penalties required by the Prompt Payment Act to be paid against expense 56617. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

766 Miscellaneous

76621 Emergency Expense

This account is used to record commitments incurred for miscellaneous and emergency costs to be paid against expense account 56621. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

766 Miscellaneous

76625 Arbitration Expense

This account is used to record commitments incurred for arbitration expenses to be paid against expense account 56625. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

766 Miscellaneous

76631 USPS Bond Issues

This account is used to record commitments incurred for miscellaneous costs related to Postal Service Bond issues to be paid against expense account 56631. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

767 Public and Government Relations

76701 Miscellaneous

This account is used to record commitments incurred for miscellaneous expenses incidental to public and government relations to be charged to expense account 56701. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

767 Public and Government Relations

76703 Special Occasion Expense

This account is used to record commitments incurred for costs incidental to special occasions to be paid against expense account 56703. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

767 Public and Government Relations

76705 Official Reception and Representation

This account is used to record commitments incurred for official receptions and representation to be paid against expense account 56705. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

76 Other Operating Expenses

767 Public and Government Relations

76707 International Postal Congress Miscellaneous Expense

This account is used to record commitments incurred for miscellaneous expenses incidental to the International Postal Congress to be paid against expense account 56707. (Credit contra account 70600.)

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

78 Nonoperating Expense

781 Interest Expense

78117 Personal Property and Motor Vehicle

This account is used to record commitments for interest due on personal property and/or motor vehicle acquisitions resulting from installment purchase contracts to be paid against expense account 58117. (Credit contra account 70800.)

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

7 Commitments for Expenses

See 7_ _ _ _ Commitments for Expenses — Descriptions

79 Facilities Management and Support Services

790 Master Contract — Headquarters Only

79001 Estimated Cost of Postal Facilities Program

This memorandum account is used to record the total estimated cost of the services to be provided under the master contract for nationwide support services to the Postal Service in the management of its Postal Facilities Program. The account balance is reduced by the amount of each work order issued under the contract. (Credit contra account 70900.)

- .001 Balance, Beginning of Year
- .003 Prior Year Adjustments — 1971 and Subsequent
- .007 Commitments Incurred — Current Year
- .008 Goods or Services, Ordered and Received — Current Fiscal Year Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments