

8 Commitments for Inventories and Property, Plant and Equipment

80 Commitment Control

804 Inventory of Supplies

80400 Inventory Commitments

8 Commitments for Inventories and Property, Plant and Equipment

80 Commitment Control

806 Property, Plant, and Equipment

80600 Under Construction

80620 Under Construction (St. Louis ISC Only)

8 Commitments for Inventories and Property, Plant and Equipment**84 Supplies Inventories****843 Contractual Commitments****84311 Raw Materials Inventories — MES Inventories**

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

84321 Material Distribution Centers

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

84331 Mailbag Transport Equipment Centers

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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
Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Com-
mitments

84341 Bulk Mail Center

.001 Balance, Beginning of Year

.002 Transfer of Inventory Commitments

.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 Adjustment 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
Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Com-
mitments

84351 Motor Vehicles Supplies

.001 Balance, Beginning of Year

.002 Transfer of Inventory Commitments

.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 Adjustment 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
Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Com-
mitments

84353 Motor Vehicle Parts — Material Distribution Centers

.001 Balance, Beginning of Year

.002 Transfer of Inventory Commitments

.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 Adjustment 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
Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Com-
mitments

84371 Repair Parts — Postal Mechanized Systems

.001 Balance, Beginning of Year

.002 Transfer of Inventory Commitments

.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 Adjustment 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
Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Com-
mitments

84381 Printed Material — Material Distribution Centers

.001 Balance, Beginning of Year

.002 Transfer of Inventory Commitments

.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 Adjustment 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
Commitments

.009 Goods or Services, Ordered and Received — Prior Fiscal Year Com-
mitments

84391 Expendable Equipment — Material Distribution Centers

.001 Balance, Beginning of Year

.002 Transfer of Inventory Commitments

.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 Adjustment FY 1970 and Prior

.006 Balance, Resource on Order FY 1970 and Prior

.007 Commitments Incurred — Current Year

Handbook F-8, General Classification of Accounts
Commitments for Inventories and
Property, Plant, and Equipment

*Chart of Commitments for Inventories and
Property, Plant, and Equipment Accounts*

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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction****86__ __ Capital Investment — Plant and Equipment Under
Construction — Descriptions**

The 86__ __ series of accounts is used to record the commitment of funds requiring ultimate payments for the value of orders, contracts, options and agreements associated with the acquisition of real and personal property. Account numbers 86111 through 86231 are restricted for use by the St. Louis ISC in the Project Authorization Control System (PACS).

1. 1. Balance (debit) represents outstanding commitments.
2. 2. Debit entries include the appropriate 86__ __ commitment account for the costs of orders, contracts, options and agreements for the purchase of the plant or equipment time.
3. 3. Credit entries include 806__ __ for the amount of the commitment recorded in account 86__ __.

Note: The 86__ __ series of accounts are assigned subaccount numbers.

861 Facilities — Delivery or Retail Administrative Facility**86111 Land Purchase — USPS Construction**

- .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

86112 Land Purchase — Lease Construction

- .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

86113 Land — Building Purchase

.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

86115 Land Purchase — Building Improvement

.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

86116 Land Purchase — Building Expansion

.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

86121 USPS-Owned Building

.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

86122 Lease Design Costs — Construction

- .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

86123 Building Purchase

- .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

86125	Building Improvement
.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
86127	Building Construction — Building Expansion
.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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction****862 Mail Processing Equipment****86231 Mechanized Material Handling Systems**

- .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

86232 Nonfixed Mechanization

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

86233 Other Mail Handling Equipment

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Com-
mitment

86235 Automation Equipment

.001 Balance, Beginning of Year

.002 Transfer of Inventory Commitments

.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 Com-
mitment

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

863 Motor Vehicles

86331 Carrier Motorization Vehicles

- .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

86332 Bulk Transfer Vehicles

- .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

86333 Law Enforcement Vehicles

- .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

86334 Other Vehicles

- .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

86335 Vehicle Auxiliary Equipment

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

86339 Freight Cost

- .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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction****864 Customer Services Equipment****86431 Lobby Equipment**

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

86432 Retail — Window Service Equipment

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

86433 Retail — Self-Service Equipment

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

Handbook F-8, General Classification of Accounts
Commitments for Inventories and
Property, Plant, and Equipment

*Chart of Commitments for Inventories and
Property, Plant, and Equipment Accounts*

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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction****865 Postal Support Equipment****86531 Administrative and General Support Equipment**

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

86532 Maintenance Equipment

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

86533 Automatic Data Processing Equipment

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Com-
mitment

86539 Freight Cost — Capital Equipment

.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 Com-
mitment

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction****866 Facilities — Mail Processing****86611 Land Purchase — USPS Construction**

- .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

86612 Land Purchase — Lease Construction

- .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

86613 Land — Building Purchase

- .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

86616	Land Purchase — Building Expansion
.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
86621	Building Construction — USPS-Owned Building
.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
86622	Buildings — Lease Design Costs Construction
86623	Building Purchase
.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
86629	Building Construction — Building Expansion
.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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

869 Postal Support

86915 Earned Discounts

.007 Commitments Incurred — Current Year

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

8 Commitments for Inventories and Property, Plant and Equipment

87 Capital Equipment

878 Purchases

87802 Purchases by GSA Credit Card

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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
- .010 Stamp Reciprocals
- .011 Fund Reciprocals
- .012 Capital Commitment Reciprocals
- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals
- .020 PCES and EAS Annual Leave Sell Back
- .021 Withholding/Collection
- .022 Postal Service Contribution/Accrual
- .023 Payment/Leave Taken
- .024 Retirement Incentives — Nonbargaining to Bargaining
- .025 Suspense Activity — Postal Service Settlement Expense
- .026 Withholding — FERS — Voluntary Transfers — Employee Share
- .027 Withholding — Post 1983 Employees
- .028 Postal Service Contribution/Accrual — Post-1983 Employees
- .029 Postal Service Contribution/Accrual — FERS — Voluntary Transfers
- .030 Withholding — FERS — Automatically Covered (Mandatory coverage)
- .031 Postal Service Contribution/Accrual — FERS — Automatically Covered (Mandatory coverage)
- .040 Sales/Issues
- .041 In Transit (Intra-Postal Service Only)

.042	Receipts/Additions Purchased
.043	Shipments
.044	Inventory Adjustment
.045	Revaluation
.046	Redeemed (Destroyed)
.047	Obsolete Inventory Written Off
.048	Claim for Loss
.049	Repaired and Returned to Stock
.050	Beginning of Period
.051	End of Period
.060	Capitalization of Research and Engineering Projects
.061	Additions, Transferred from Construction in Progress and to Plant in Service
.062	Additions, Purchased/Depreciation Accrual
.063	Transfers from Other Postal Service Locations
.064	Transfers to Other Postal Service Locations
.065	Transfers to Government Agencies
.066	Transfers from Government Agencies
.067	Retirements/Sales/Trade-In
.068	Lost or Damaged in Transit
.069	Written Off as Expense
.080	Express Mail
.081	Priority Mail
.082	Philatelic
.083	Marketing and Sales Field
.084	Automation/Business Mail
.085	Retail
.086	Sales Support
.087	Advertising Mail
.088	International
.089	New Corporate Promotion
.090	Parcel Post
.091	Miscellaneous
.101	Postmaster
.102	Leave Replacement for CAG L Offices
.103	Supervisors and Technical Personnel
.104	Clerk

- .105 Clerk — CAG K Offices
- .107 Mail handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Building Services
- .123 Postal Operating Equipment
- .125 Buildings and Plant Equipment
- .127 Administrative Support
- .130 Professional, Administrative and Technical
- .141 Vehicle Maintenance
- .142 Mail Equipment Shop Personnel
- .143 Mailbag Repair Units and Depositories Personnel
- .146 Facilities Service Centers and Offices
- .147 Material Distribution Center Personnel
- .148 Procurement and Management Service Centers and Offices
- .149 Maintenance Technical Support Center
- .150 Stamp Envelope Unit and Stamp Distribution Network
- .151 Transportation Management Service Centers
- .152 Statistical Service Centers
- .153 Overhaul Centers
- .154 Chief Field Counsel
- .155 Rates and Classification Centers

8 Commitments for Inventories and Property, Plant and Equipment

80 Commitment Control

804 Inventory of Supplies

80400 Inventory Commitments

This commitment control account is used with the 84_ _ _ series of commitment accounts to record inventory commitments. The credit balance in this account always equals the total net balance of the 84_ _ _ series of accounts, which should be a debit.

8 Commitments for Inventories and Property, Plant and Equipment

80 Commitment Control

806 Property, Plant, and Equipment

80600 Under Construction

This commitment control account is used with the 86__ __ series of commitment accounts to record property, plant, and equipment commitments. The credit balance in this account and 80620 always equals the total net balance of the 86__ __ series of accounts, which should be a debit.

8 Commitments for Inventories and Property, Plant and Equipment

80 Commitment Control

806 Property, Plant, and Equipment

80620 Under Construction (St. Louis ISC Only)

This commitment control account is used with the 86__ __ accounts to record commitments for property, plant and equipment booked at the St. Louis Information Service Center only. The credit balance in this account and 80600 always equals the total net balance of the 86__ __ series of accounts, which should be a debit.

8 Commitments for Inventories and Property, Plant and Equipment

84 Supplies Inventories

843 Contractual Commitments

84311 Raw Materials Inventories — MES Inventories

This account is used to record the commitments for raw materials used at the MES.

1. Balance (debit) represents the outstanding commitments for raw materials.
2. Debit entries include contractual commitments. (Use subaccount 007.) (Debit contra account 80400.)
3. Credit entries include adjustments, cancellation of orders and the receipt of raw materials. (Use the appropriate subaccount number.) (Debit contra accounts 80400 and 14311.042, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

8 Commitments for Inventories and Property, Plant and Equipment**84 Supplies Inventories****843 Contractual Commitments****84321 Material Distribution Centers**

This account is used to record contractual commitments for postal supplies and materials (except printed material and expendable noncapital equipment) inventories at MDCs.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80400.)
3. Credit entries include adjustments, cancellation of orders and the receipt of goods. (Use the appropriate subaccount number.) (Debit contra accounts 80400 and 14321.042, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

8 Commitments for Inventories and Property, Plant and Equipment**84 Supplies Inventories****843 Contractual Commitments****84331 Mailbag Transport Equipment Centers**

This account is used to record contractual commitments for the purchase of supply stock items for the mail transport equipment centers.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80400.)
3. Credit entries include adjustments, cancellation of orders, and receipt of goods. (Use the appropriate subaccount number.) (Debit contra accounts 80400 and 14331.042, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

8 Commitments for Inventories and Property, Plant and Equipment**84 Supplies Inventories****843 Contractual Commitments****84341 Bulk Mail Center**

This account is used to record the contractual commitments for the purchase of supplies and spare parts for Bulk Mail Center inventories.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80400.)
3. Credit entries include adjustments, cancellation of orders, and the receipt of goods. (Use the appropriate subaccount number.) (Debit contra accounts 80400 and 14341.042, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

8 Commitments for Inventories and Property, Plant and Equipment

84 Supplies Inventories

843 Contractual Commitments

84351 Motor Vehicles Supplies

This account is used to record the contractual commitments for the purchase of supplies and materials for motor vehicle operation at Vehicle Maintenance Facilities.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80400.)
3. Credit entries include adjustments, cancellation of orders and the receipt of goods. (Use the appropriate subaccount number.) (Debit contra accounts 80400 and 14351.042, and credit accounts payable.)

Note: AIC 614 is used by post offices with VMFs and equals to 84351.007.

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

8 Commitments for Inventories and Property, Plant and Equipment

84 Supplies Inventories

843 Contractual Commitments

84353 Motor Vehicle Parts — Material Distribution Centers

This account is used to record the contractual commitments for the purchase of motor vehicle parts for the material distribution centers inventory.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80400.)
3. Credit entries include adjustments, cancellation of orders and the receipt of goods. (Use the appropriate subaccount number.) (Debit contra accounts 80400 and 14353.042, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

8 Commitments for Inventories and Property, Plant and Equipment**84 Supplies Inventories****843 Contractual Commitments****84371 Repair Parts — Postal Mechanized Systems**

This account is used to record the contractual commitments for the purchase of spare postal mechanized system parts placed in inventory at the material distribution centers.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80400.)
3. Credit entries include adjustments, cancellation of orders and the receipt of goods. (Use the appropriate subaccount number.) (Debit contra accounts 80400 and 14371.042, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

8 Commitments for Inventories and Property, Plant and Equipment**84 Supplies Inventories****843 Contractual Commitments****84381 Printed Material — Material Distribution Centers**

This account is used to record the contractual commitments for printed material inventories at MDCs.

1. Balance (debit) represents outstanding commitments for printed material inventories at MDCs.
2. Debit entries include contractual commitments incurred for printed material. (Use subaccount 007.) (Credit contra account 80400.)
3. Credit entries include adjustments, cancellations of orders, and the receipt of goods. (Use the appropriate subaccount number.) (Debit contra accounts 80400 and 14381.042, and credit account 23433.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

8 Commitments for Inventories and Property, Plant and Equipment

84 Supplies Inventories

843 Contractual Commitments

84391 Expendable Equipment — Material Distribution Centers

This account is used to record the contractual commitments for expendable equipment inventories at material distribution centers.

1. Balance (debit) represents outstanding commitments for expendable equipment.
2. Debit entries include contractual commitments incurred for expendable equipment. (Use subaccount 007.) (Credit contra account 80400.)
3. Credit entries include adjustments, cancellation of orders and the receipt of goods. (Use the appropriate subaccount number.) (Debit contra accounts 80400 and credit account 23433.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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 Adjustment 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 Commitments
- .009 Goods or Services, Ordered and Received — Prior Fiscal Year Commitments

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

86___ Capital Investment — Plant and Equipment Under Construction — Descriptions

The 86___ series of accounts is used to record the commitment of funds requiring ultimate payments for the value of orders, contracts, options and agreements associated with the acquisition of real and personal property. Account numbers 86111 through 86231 are restricted for use by the St. Louis ISC in the Project Authorization Control System (PACS).

1. Balance (debit) represents outstanding commitments.
2. Debit entries include the appropriate 86___ commitment account for the costs of orders, contracts, options and agreements for the purchase of the plant or equipment time.
3. Credit entries include 806___ for the amount of the commitment recorded in account 86___.

Note: The 86___ series of accounts are assigned subaccount numbers.

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

861 Facilities — Delivery or Retail Administrative Facility**86111 Land Purchase — USPS Construction**

This account is used to record all commitments (purchase price, relocation, and support costs) associated with the acquisition of land for construction of a new postal building for a delivery/retail or administrative facility.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80620 and 16111.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

861 Facilities — Delivery or Retail Administrative Facility

86112 Land Purchase — Lease Construction

This account is used to record commitments associated with the purchase of land for construction of delivery/retail or administrative postal buildings occupied under a lease/rental agreement. All cash disbursed by the Postal Service should be recovered from lessor subsequent to the acceptance of the agreement to lease. (Credit contra account 80620.)

1. Balance (debit) represents outstanding commitments.
2. Debit entries include commitments incurred. (Use subaccount 007.)
3. Credit entries include adjustments, project cancellation and sale of property. (Use the appropriate subaccount number.) (Debit contra accounts 80620 and 16112.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

861 Facilities — Delivery or Retail Administrative Facility

86113 Land — Building Purchase

This account is used to record the commitment representing the land value associated with a delivery/retail or administrative building purchase project. The value of the building is recorded in account 86123. (Credit contra account 80620.)

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80620 and 16113.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

861 Facilities — Delivery or Retail Administrative Facility

86115 Land Purchase — Building Improvement

This account is used to record the commitments for the purchase of land, not contiguous to an existing postal site, used for official and employee parking.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80620 and 16115.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

861 Facilities — Delivery or Retail Administrative Facility

86116 Land Purchase — Building Expansion

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

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation, and/or the receipt of the asset. (Use appropriate subaccount number.) (Debit contra accounts 80620 and 16116.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

861 Facilities — Delivery or Retail Administrative Facility

86121 USPS-Owned Building

This account is used to record commitments associated with the construction of a postal-owned delivery/retail or administrative building (design and construction, including all related support costs).

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80620 and 16121.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

861 Facilities — Delivery or Retail Administrative Facility**86122 Lease Design Costs — Construction**

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

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80620 and 16122.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

861 Facilities — Delivery or Retail Administrative Facility**86123 Building Purchase**

This account is used to record the value of the building involved in a delivery/retail or administrative building purchase project. It is also used to record the cost for building improvements to make the facility suitable for postal operations. The land value is recorded in account 86113.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80620 and 16123.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

861 Facilities — Delivery or Retail Administrative Facility

86125 Building Improvement

This account is used to record the commitments for modifications or alterations to existing leased or postal-owned buildings, including design, construction, and all related support costs.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80620 and 16125.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

861 Facilities — Delivery or Retail Administrative Facility**86127 Building Construction — Building Expansion**

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

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use appropriate subaccount number.) (Debit contra accounts 80620 and 16127.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

862 Mail Processing Equipment**86231 Mechanized Material Handling Systems**

This account is used to record commitments associated with the purchase and installation of new mechanized material handling systems as well as modifications to existing systems. This includes design, fabrication, installation and related support costs.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80620 and 16231.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

862 Mail Processing Equipment**86232 Nonfixed Mechanization**

This account is used to record the commitments incurred for the acquisition of mail processing equipment classified as nonfixed mechanization such as letter mail code sort systems, and flat sorting machines. All commitments incurred for installation of nonfixed mechanization equipment shall be charged to this account.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16232.026, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

862 Mail Processing Equipment

86233 Other Mail Handling Equipment

This account is used to record commitments incurred for mail processing equipment classified as other mail handling equipment, such as battery charges, hamper dumpers, electric scooters, tractors-lifts, rewrap equipment, platform and yard equipment.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16233.062, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

862 Mail Processing Equipment

86235 Automation Equipment

This account is used to record commitments incurred for mail processing equipment classified as automation devices, such as optical character readers, barcode sorters, letter sorting machines, parcel sorting equipment, and similar devices.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount .007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellations, and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16235.062, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

863 Motor Vehicles

86331 Carrier Motorization Vehicles

This account is used to record commitments for the purchase of mail hauling vehicles, such as quarter-ton, half-ton and subcompact sedans used for mail delivery by carriers.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16331.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

863 Motor Vehicles

86332 Bulk Transfer Vehicles

This account is used to record commitments for the purchase of trailers, tractors, spotters and trucks used in the bulk transfer of mail. (Credit contra account 80600.)

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16332.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

863 Motor Vehicles

86333 Law Enforcement Vehicles

This account is used to record the commitments for the acquisition of law enforcement vehicles for the Inspection Service.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16333.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

863 Motor Vehicles**86334 Other Vehicles**

This account is used to record commitments for vehicles purchased by areas and Headquarters organizations for their own use. (Generally, these vehicles are standard sedans, certain types of trucks such as pickups, carryalls and wreckers, vans, station-wagons, and mobile maintenance facility vehicles)

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16334.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

863 Motor Vehicles

86335 Vehicle Auxiliary Equipment

This account is used to record all commitments for the purchase of vehicle auxiliary equipment, such as snow plow attachments, power tailgates, trailer couplers, and service trailers.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16335.062, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

863 Motor Vehicles

86339 Freight Cost

This account is used to record the cost of freight for motor vehicles shipped.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16339.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

864 Customer Services Equipment

86431 Lobby Equipment

This account is used to record contractual commitments for the purchase of retail equipment classified as lobby equipment.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16431.062, and credit accounts payable 2XXXX.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

864 Customer Services Equipment

86432 Retail — Window Service Equipment

This account is used to record contractual commitments for the purchase of window service equipment, such as scales, automatic cashiers, stamp cabinets, and other window service equipment.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16432.062, and credit accounts payable 2XXXX.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

864 Customer Services Equipment

86433 Retail — Self-Service Equipment

This account is used to record the commitments for stamp vending, currency/coin sorting, coin counting and sorting machines, parcel post scales, and other retail equipment.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16433.062, and credit accounts payable.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

865 Postal Support Equipment

86531 Administrative and General Support Equipment

This account is used to record the purchase of office machines and equipment, office furniture, audio/visual type equipment, protective equipment, MES and MBRU equipment, and personnel equipment.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16531.062, and credit accounts payable 2XXXX.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

865 Postal Support Equipment

86532 Maintenance Equipment

This account is used to record the commitments for the acquisition of custodial, maintenance, shop, building and vehicle maintenance equipment.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16532.062, and credit accounts payable 2_ _ _ _.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

865 Postal Support Equipment

86533 Automatic Data Processing Equipment

This account is used to record contractual commitments for the procurement of automatic data processing equipment, such as computer systems, terminal devices, work processing, and telecommunication equipment.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16533.062, and credit accounts payable 2_ _ _ _.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

865 Postal Support Equipment

86539 Freight Cost — Capital Equipment

This account is used to record the freight cost incurred for delivery of capital equipment, except vehicles.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80600.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use the appropriate subaccount number.) (Debit contra accounts 80600 and 16539.062, and credit accounts payable 2_ _ _.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

866 Facilities — Mail Processing

86611 Land Purchase — USPS Construction

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

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation and/or the receipt of the asset. (Use appropriate subaccount number.) (Debit contra account 80620 and 16611.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

866 Facilities — Mail Processing**86612 Land Purchase — Lease Construction**

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

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account.)
3. Credit entries include adjustments, project cancellation, and/or the receipt of the asset. (Use appropriate subaccount number.) (Debit contra accounts 80620 and 16612.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

866 Facilities — Mail Processing

86613 Land — Building Purchase

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

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation, and/or the receipt of the asset. (Use appropriate subaccount number.) (Debit contra accounts 80620 and 16613.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

866 Mail Processing

86616 Land Purchase — Building Expansion

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

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation, and/or the receipt of the asset. (Use appropriate subaccount number.) (Debit contra accounts 80620 and 16616.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

866 Facilities —Mail Processing**86621 Building Construction — USPS-Owned Building**

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

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation, and/or the receipt of the asset. (Use appropriate subaccount number.) (Debit contra accounts 80620 and 16621.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

866 Facilities —Mail Processing

86622 Buildings — Lease Design Costs Construction

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

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation, and/or the receipt of the asset. (Use appropriate subaccount number.) (Debit contra accounts 80620 and 16622.062, and credit accounts payable.)

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

866 Facilities —Mail Processing**86623 Building Purchase**

This account is used to record the value of the building involved in a mail processing building purchase project. It is also used to record the cost for building improvements to make the facility suitable for postal operations. The land value is recorded in account 86613.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation, and/or the receipt of the asset. (Use appropriate subaccount number.) (Debit contra accounts 80620 and 16623.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment**86 Capital Investment — Plant and Equipment Under Construction**

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

866 Facilities — Mail Processing**86629 Building Construction — Building Expansion**

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

1. Balance (debit) represents outstanding commitments.
2. Debit entries include contractual commitments incurred. (Use subaccount 007.) (Credit contra account 80620.)
3. Credit entries include adjustments, project cancellation, and/or the receipt of the asset. (Use appropriate subaccount number.) (Debit contra accounts 80620 and 16629.062, and credit accounts payable.)

- .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

8 Commitments for Inventories and Property, Plant and Equipment

86 Capital Investment — Plant and Equipment Under Construction

*See 86_ _ _ Capital Investment — Plant and Equipment Under
Construction — Descriptions*

869 Postal Support

86915 Earned Discounts

This account is used to record discounts earned on prompt payments for mail processing, customer services and postal support equipment.

1. Balance (zero). This account should zero balance through off-setting entries to subaccounts 007 and 008.
2. Debit entries include discounts earned and charged to subaccount 008. This entry is used to facilitate recording the asset value at "net."
3. Credit entries include discounts earned and credited to subaccount 007. This entry is used to clear the payable account and the net cash disbursed.

.007 Commitments Incurred — Current Year

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

8 Commitments for Inventories and Property, Plant and Equipment**87 Capital Equipment****878 Purchases****87802 Purchases by GSA Credit Card**

This account is used to record the commitment of capital equipment purchased using the GSA VISA capital credit card.

1. Balance (debit) represents outstanding commitments.
2. Debit entries include commitments incurred.
3. Credit entries include adjustments, cancellation and/or receipt of the asset. (Use the appropriate subaccount number.)

- .001 Balance, Beginning of Year
- .002 Transfer of Inventory Commitments
- .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
- .010 Stamp Reciprocals
- .011 Fund Reciprocals
- .012 Capital Commitment Reciprocals
- .013 Property and Equity Reciprocals
- .014 Nonfund Expense Reciprocals
- .015 Nonfund Commitment Reciprocals
- .020 PCES and EAS Annual Leave Sell Back
- .021 Withholding/Collection
- .022 Postal Service Contribution/Accrual
- .023 Payment/Leave Taken
- .024 Retirement Incentives — Nonbargaining to Bargaining
- .025 Suspense Activity — Postal Service Settlement Expense
- .026 Withholding — FERS — Voluntary Transfers — Employee Share
- .027 Withholding — Post 1983 Employees
- .028 Postal Service Contribution/Accrual — Post-1983 Employees
- .029 Postal Service Contribution/Accrual — FERS — Voluntary Transfers

.030	Withholding — FERS — Automatically Covered (Mandatory coverage)
.031	Postal Service Contribution/Accrual — FERS — Automatically Covered (Mandatory coverage)
.040	Sales/Issues
.041	In Transit (Intra-Postal Service Only)
.042	Receipts/Additions Purchased
.043	Shipments
.044	Inventory Adjustment
.045	Revaluation
.046	Redeemed (Destroyed)
.047	Obsolete Inventory Written Off
.048	Claim for Loss
.049	Repaired and Returned to Stock
.050	Beginning of Period
.051	End of Period
.060	Capitalization of Research and Engineering Projects
.061	Additions, Transferred from Construction in Progress and to Plant in Service
.062	Additions, Purchased/Depreciation Accrual
.063	Transfers from Other Postal Service Locations
.064	Transfers to Other Postal Service Locations
.065	Transfers to Government Agencies
.066	Transfers from Government Agencies
.067	Retirements/Sales/Trade-In
.068	Lost or Damaged in Transit
.069	Written Off as Expense
.080	Express Mail
.081	Priority Mail
.082	Philatelic
.083	Marketing and Sales Field
.084	Automation/Business Mail
.085	Retail
.086	Sales Support
.087	Advertising Mail
.088	International
.089	New Corporate Promotion
.090	Parcel Post

- .091 Miscellaneous
- .101 Postmaster
- .102 Leave Replacement for CAG L Offices
- .103 Supervisors and Technical Personnel
- .104 Clerk
- .105 Clerk — CAG K Offices
- .107 Mail handler
- .111 Special Delivery Messenger
- .112 Rural Carrier
- .113 City Delivery Carrier
- .114 Vehicle Operator (Driver)
- .121 Building Services
- .123 Postal Operating Equipment
- .125 Buildings and Plant Equipment
- .127 Administrative Support
- .130 Professional, Administrative and Technical
- .141 Vehicle Maintenance
- .142 Mail Equipment Shop Personnel
- .143 Mailbag Repair Units and Depositories Personnel
- .146 Facilities Service Centers and Offices
- .147 Material Distribution Center Personnel
- .148 Procurement and Management Service Centers and Offices
- .149 Maintenance Technical Support Center
- .150 Stamp Envelope Unit and Stamp Distribution Network
- .151 Transportation Management Service Centers
- .152 Statistical Service Centers
- .153 Overhaul Centers
- .154 Chief Field Counsel
- .155 Rates and Classification Centers