

# Abbreviations

The abbreviations commonly used in chapters 1 through 4 of this handbook are listed below.

A/P	Accounting Period
ADP	Automatic Data Processing
AIC	Account Identifier Code
AIM	Asset Inventory Management
AMO	Area Maintenance Office
ANSI	American National Standards Institute
APO	Army Post Office
APP	Annuity Protection Program
ASC	Accounting Service Center
ASF	Auxiliary Service Facility
B/A	Budget Authorization (Code)
BEP	Bureau of Engraving and Printing
BIC	Budget Index Code
BMC	Bulk Mail Center
CAG	Cost Ascertainment Grouping
COFC	Container on Flat Car
COLA	Cost of Living Adjustment
CSRS	Civil Service Retirement System
DOL	Department of Labor
EEO	Equal Employment Opportunity
FBI	Federal Bureau of Investigation
FCM	First-Class Mail
FERS	Federal Employees Retirement System
FEDSTRIP	Federal Standard Requisition and Issue Procedure
FICA	Federal Insurance Contributions Act
FMIP	Facilities Modernization and Improvement Program
FPO	Fleet Post Office
FLSA	Fair Labor Standards Act
FRB	Federal Reserve Bank
FSC	Facilities Service Center
FSO	Facilities Service Office
FTS	Federal Telecommunications System

Handbook F-8, General Classification of Accounts  
Abbreviations

FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GLA	General Ledger Account
GPO	Government Printing Office
GSA	General Services Administration
IAS	International Account Center
IRS	Internal Revenue Service
ISC	Information Service Center
ISSC	Information Systems Service Center
LA	LA Lock (for "Lock Andrus")
LDC	Labor Distribution Code
LWOP	Leave Without Pay
MCC	Mail Classification Center
MCO	Maintenance Capable Office
MDC	Materiel Distribution Center
MES	Mail Equipment Shops
MID	Mortgage Interest Differential
MIDAS	Mail Information and Directives Access System
MNISC	Minneapolis Information Service Center
MOC	Mechanization Overhaul Center
MODS	Management Operating Data System
MOM	Military Official Mail
MTEC	Mail Transport Equipment Center
NDCBU	Neighborhood Delivery and Collection Box Unit
NPO	Non Personnel Office
NWRS	National Workhour Reporting System
OBRA	Omnibus Budget Reconciliation Act
OCR/CRT	optical character reader/cathode ray tube
OMB	Office of Management and Budget
OPAC	Online Payment and Collections
OPM	Office of Personnel Management
OSHA	Occupational Safety and Health Administration
OWCP	Office of Workers Compensation Programs
P/A	Property Accounting (Form)
PACS	Project Authorization Control System
PCES	Postal Career Executive Service
PEDC	Postal Employee Development Center
PEN	Postal Electronic Network
PIHOP	Postage in the Hands of the Public
PFY	Prior Fiscal Year/Postal Fiscal Year
PL	Public Law

Handbook F-8, General Classification of Accounts  
Abbreviations

PMA	Postmaster Accounts
POD	Post Office Department
PQ	Postal Quarter
PSC	Purchasing Service Center
PSDS	Postal Source Data System
PSFR	Postal Service Financial Report
PSO	Procurement Supply Office
PUAS	Postal Union of the Americas and Spain
RIT	Relocation Income Tax
SAM	Space Available Mail
SC	Sectional Center
SCF	Sectional Center Facility
SDO	Stamp Distribution Office
SEA	Stamped Envelope Agency
SF	Standard Form
SIBAC	Simplified Interagency Billing and Collection
SMISC	San Mateo Information Service Center
SPO	Ship's Post Office
TOFC	Trailer on Flat Car
TSP	Thrift Savings Plan
TTC	Technical Training Center
TWX	Teletypewriter Exchange
UPU	Universal Postal Union
USDA	United States Department of Agriculture
USPS	United States Postal Service
VMAS	Vehicle Management Accounting System
VMF	Vehicle Maintenance Facility
WFBMA	William F. Bolger Management Academy
WIP	Work In Progress
WTA	Withholding Tax Allowances