

Introduction to Account Numbers and Other Accounting Codes

Account Numbering System

Five-Digit and Eight-Digit Account Numbers

The general ledger account numbering system provides an account number that is either a five-digit account number or a five-digit primary account number always used in combination with one of its related subaccount numbers.

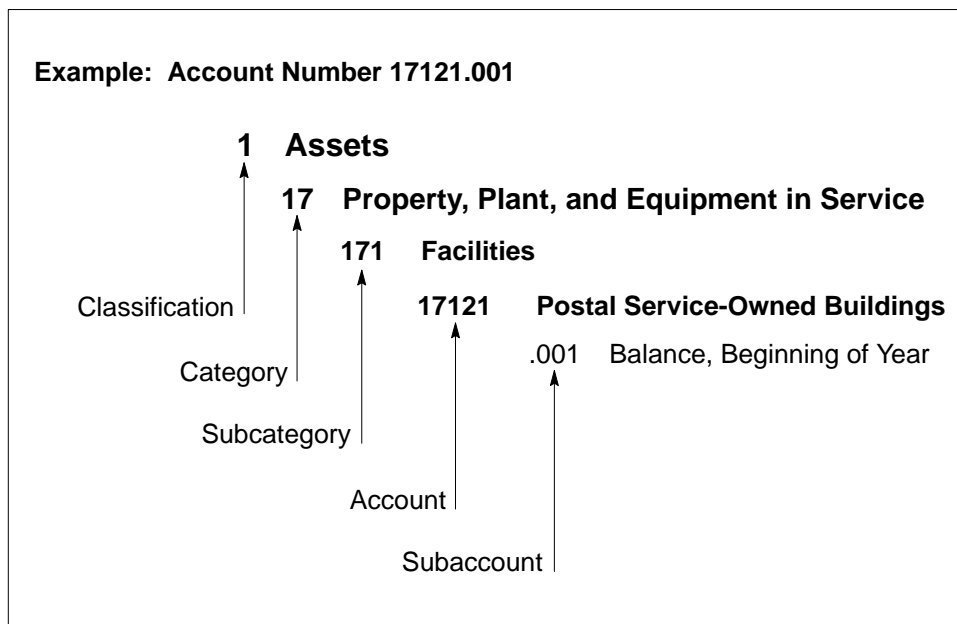
The structure of an account number consists of digits that code the account by classification, category, subcategory, account number, and, if applicable, subaccount number.

Coding of Account Classifications, Categories, and Subcategories

The first digit identifies the classification of the account. There are seven classifications:

- 1 Assets
- 2 Liabilities
- 3 Equity
- 4 Revenues
- 5 Expenses
- 7 Commitments for Expenses
- 8 Commitments for Inventories and Property, Plant and Equipment

Subsequent numbers indicate categories and subcategories.



Request for General Ledger Accounts — Memorandum

To request or change an account number, write the manager of National Accounting, Headquarters. Include a justification, suggested account description, the name of the requesting individual, and a signature.

Making requests in this manner eliminates informal requests, both oral and written; ensures coordination of the budgeting and programming impact of requests; ensures proper relationship of accounts in the general ledger; and provides new accounts in a timely manner.

Distribution of F-8 Control Memoranda

When changes are made to the accounting system, before they appear in Handbook F-8, *General Classification of Accounts*, they are implemented by control memoranda that are distributed to a list of offices maintained by National Accounting, Headquarters. Modification of the list is made by this office whenever a change in distribution is required.

Other General Ledger Codes

Coding of Finance Numbers

All post offices and operating entities are assigned six-digit finance numbers for internal control. The first two digits signify the state; the last four, the post office or installation number within the state. The number sequence achieved is usually in alphabetical order by name of post office within the state.

These numbers are used with the computer processes to compile revenues and expenses for all post offices and cost or statistical data as required for individual post offices or other operating entities. They are used to retrieve data by CAG classification, post office, or other operating unit designated by National Accounting, Headquarters.

A finance number is mandatory with a nominal account when posting to the general ledger.

Assignment of Finance Numbers

The manager of National Accounting, Headquarters, is responsible for assigning and controlling finance numbers. The Minneapolis Accounting Service Center (MNASC) is responsible for maintaining a National Installation Master File of finance numbers.

To Request a Finance Number

To get approval of a request for a finance number when a new post office is opened, a post office's name is changed, or a district is consolidated, follow procedures outlined in *Postal Operations Manual*, 123. After approval has been granted, forward the request containing all pertinent information to the manager of National Accounting, Headquarters.

List of Finance Numbers

Copies of the current National Installation Master File are supplied by the MNASC.

Variations

Subsidiary Location Codes

A three-digit subsidiary location number can be added to the finance number. These numbers are assigned to branches or stations within the post office or other operating unit designated by National Accounting, Headquarters.

Work or Cost Center Codes

A two-digit number may be added to the finance number and sublocation number to designate certain functional divisions of an office or branch. Presently a payroll Labor Distribution Code (LDC) is entered in this field for use in the National Workhour Reporting System (NWRS).

Headquarters Codes

Codes are assigned to most major organizational segments and offices in Headquarters.

Six-digit finance numbers are assigned to each pay location.

Three-digit codes are assigned to each office within a department.

Other Codes

Budget Authorization Codes

Budget authorization (B/A) codes are assigned by National Accounting, Headquarters. These codes make financial management and computerized data collection more efficient and accurate throughout the Postal Service. B/A codes consist of two characters: a single-digit number generally followed by a letter. The first character — the **function** — is assigned as follows:

Number	Function
1	Processing and Distribution
2	Reserved
3	Reserved
4	Customer Service
5	Inspector General
6-8	Headquarters
9	Headquarters Transition

The second character — the **geographic area** — is assigned for Processing and Distribution and for Customer Service as follows:

Letter	Area
A	New York Metro
B	Northeast
C	Allegheny
D	Mid-Atlantic
E	Mid-Atlantic
F	Pacific
G	Southwest
H	Southeast
I	Midwest
J	Great Lakes
K	Capital Metro

Cost Ascertainment Grouping Codes

Cost ascertainment grouping (CAG) codes for post offices are shown in the table below. It is not necessary to use this code in posting to the general ledger since the finance numbers can be used to retrieve data by CAG. The table is included here for reference.

CAG	Revenue Units	
	From	Through
A	356,250 and over	
B	118,750	356,249
C	23,750	118,749
D	11,875	23,749
E	4,750	11,874
F	2,150	4,749
G	950	2,149
H	430	949
I	190	429
J	36	189
K	UP Through	35

Note: The following CAG codes may be used for miscellaneous CAG accounting purposes:

CAG	Purpose
M	Miscellaneous — Headquarters-Related Field Sites
N	Area
R	Rural
S	Inspection Service — Field
U	Information Service Center
W	Headquarters
Y	Maintenance Technical Support Center