



RECEIVED  
MAR 17 4 32 PM '00  
POSTAL SERVICE  
OFFICE OF THE SECRETARY

March 17, 2000

Hon. Margaret P. Crenshaw, Secretary  
Postal Rate Commission  
1333 H Street, NW, Suite 300  
Washington, D.C. 20268-0001

Dear Ms. Crenshaw:

In connection with the Commission's rules pertaining to periodic reports, 39 C.F.R. 3001.102 (1998), I have enclosed copies of the following:

Audit Adjustment Vouchers for FY 1999.

Sincerely,

A handwritten signature in cursive script that reads "Daniel J. Foucheaux, Jr.".

Daniel J. Foucheaux, Jr.  
Chief Counsel, Ratemaking

Enclosures

cc: Ms. Taylor

A/P-14, FY ~~1998~~ **1999**

Current Period

Year-to-Date

	Revenue (4XXXX) per NCTB			Srcce	
<b>398,622,481</b>					<b>62,653,284,981</b>
(4,814,891)	A	G/L acct 54610 (Gain/Loss) to Revenue	NAD		106,296,575
(4,330,639)	B	Free & Reduced Mail	NAD		(4,330,639)
<b>389,476,951</b>		<b>Total Revenue Adjusted</b>			<b>62,755,250,917</b>

	Expense (5XXXX) per NCTB				
<b>356,543,775</b>					<b>62,308,011,153</b>
(4,814,891)	A	G/L acct 54610 (Gain/Loss) to Revenue	NAD		106,296,575
-	C	Liab Acct Change	NAD		-
-	D	EOY Contingent Liabs Adjust	NAD		29,700,000
-	E	EVA Miscalc	NAD		(26,000,000)
-	F	Short-/Long-Term Notes Balance	NAD		-
-	G	Domestic Air Transportation	SL03		(2,842,000)
-	H	Cash True Up	MN IG		-
-	I	Bronx Impairment	NAD		12,000,000
-	J	Unrecorded Liabilities Adj	SM01		(33,265,000)
-	K	Inventory Received	SM02		-
-	L	Adjust VMF Inventory to Subsidiary	SM03		(1,900,000)
-	M	Adjust PP&E Coding	SM06		-
-	N	Adjust Reserve for Obsolete Inventory	SM07		5,100,000
-	O	Duplicate PP&E	SM08		(2,400,000)
-	P	Construction-in-Progress	SL02		-
-	Q	Reverse Interest on Capitalized Projects	E&Y		2,400,000
-	R	WAIVE	E&Y		-
-	S	Book TSP Cash Taken 9/30	NAD		-
-	T	Book OPAC Timing Difference	NAD		2,200,000
-	U	Discontinued Operations - Rec Centers	NAD		20,000,000
-	V	EVA Adjustment	NAD		(27,461,000)
-	W	Vehicles Received	SM04/05		-
-	X	NALC Accrual Code	NAD		-
-	Y	Short- & Long- Term Liabs	NAD		-
-	Z	NALC Retirement Liability	E&Y		-
-	AA	Recode Outstanding Checks	E&Y		-
-	BB	Adj EVA/Contingent Liabs	NAD		-
<b>351,728,884</b>		<b>Total Expense Adjusted</b>			<b>62,391,839,728</b>


<b>37,748,067</b>		<b>NET INCOME</b>			<b>363,411,189</b>
-------------------	--	-------------------	--	--	--------------------

42,078,706 [INITIAL NET INCOME REPORTED] 345,273,827



**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							41431		4,330,638.76													
							11311			4,330,638.76												
							11311		12													
							21111															
										<p align="center"><b>Description</b></p> <p>To correct "Free and Reduced Rate Mail" account, which improperly was included in the a/p 14 estimation.</p> <p align="right">                Date <u>10/6/99</u> </p> <p align="right">Date _____</p>												
										<p align="center"><b>A/P 14 Reclass "B"</b></p>												
										<p>Entered by: _____</p> <p>Reviewed by: _____</p>												
							<b>Total:</b>		4,330,638.76	4,330,638.76												

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount <i>(No. x Col. 41)</i>	Credit Amount <i>(No. x Col. 41)</i>	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							22249		301,056,156.00													
							22250			301,056,156.00												
										<p><b>Description:</b></p> <p>To correct interest/principal miscode in year-end annuitant COLAs payment recording.</p> <p align="center"><b>A/P 14 Reclass "C"</b></p> <p align="right">10/8/99</p> <p>Signature + Phone # _____ Date _____</p> <p>Signature + Phone # _____ Date _____</p> <p>Entered by: _____</p> <p>Reviewed by: _____</p>												
							<b>Total:</b>		301,056,156.00	301,056,156.00												

U. S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION


A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.			
						Primary	Sub.							Primary	Sub.							
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79	
							26111		9,100,000.00													
							23499		13,800,000.00													
							26111		25,000,000.00													
							56651		29,700,000.00													
<p><b>Description:</b> To move obsolete vehicles into suspense pending adjustments to depreciation in FY00 and to book additional contingent liability (TCOLA).</p>																						
																		<p><i>M. ...</i> Signature + Phone #</p>		<p>10/22/99 Date</p>		
																		<p>Signature + Phone #</p>		<p>Date</p>		
																		<p>Entered by:</p>				
																		<p>Reviewed by:</p>				
									<p><b>Total:</b> 38,800,000.00</p>									<p>38,800,000.00</p>		<p>0.00</p>		

PS Form 824

Check

U. S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							23430		26,000,000.00													
							51301			26,000,000.00												
															Description:							
															To correct EVA miscalculation, which overstated expense.							
															<b>A/P 14 Reclass <del>BE</del></b>							
															 Signature + Phone # _____ Date 10/22/99							
															Signature + Phone # _____ Date _____							
															Entered by: _____							
															Reviewed by: _____							
							<b>Total:</b>		26,000,000.00	26,000,000.00												
									Check	0.00												

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number			Prior Year A/P	MV ID	Cal. Year	Pay Per.	
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							23406		81,000,000.00													
							23404			81,000,000.00												
														<b>Description:</b>								
														To reclass short- and long-term portions of notes payable.								
														<b>A/P 14 Reclass F</b>								
														10/25/99								
														Signature + Phone # _____ Date								
														Signature + Phone # _____ Date								
														Entered by: _____								
														Reviewed by: _____								
							<b>Total:</b>		81,000,000.00	81,000,000.00												



**U. S. Postal Service**  
**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							23320		2,842,000.00													
							53521		3,823,000.00													
							53523		633,000.00													
							53529		1,000,000.00													
							53545		986,000.00													
							53547		1,000,000.00													
							52325			10,284,000.00												
														Description:								
														Decrease Domestic Air Transportation Services accrual.								
														<b>A/P 14 Reclass G</b>								
														10/26/99								
														Signature + Phone #				Date				
														Signature + Phone #				Date				
														Entered by: _____								
														Reviewed by: _____								
							<b>Total:</b>		10,284,000.00	10,284,000.00												

**UNITED STATES POSTAL SERVICE  
EAGAN IS/ASC  
PROPOSED ADJUSTMENTS**  
In Thousands

*A/P 14  
RECLASS  
" 14 "*

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS		LIABILITIES		EQUITY		REVENUE		EXPENSE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
11311	CASH IN TRANSIT TO FRB FROM POST OFFICES		433,000								
21111	MONEY ORDERS			345,000							
23469	DEPOSITS BY COMMERCIAL METER RESETTING			88,000							

To Adjust the AP 14-99 PMA and Remote Meter Activity Accrual based on actual cash deposits

**U. S. Postal Service**  
**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	18-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
			10-4390				54320		12,000,000.00													
							17910	069		12,000,000.00												
										<p><b>Description:</b>            To record impairment of LaSalle Building, Bronx, NY            Finance number 35-0984, sublocation G-52.</p>												
										<p align="center">A/P 14 RECLASS            " I "</p>						<p align="right"><i>Macdonald</i>      10/27/99            Signature + Phone #      Date</p>						
										<p align="center">A/P 13 RECLASS            " C "</p>						<p align="right"><i>[Signature]</i>            Signature + Phone #      Date</p>						
							<b>Total:</b>		12,000,000.00	12,000,000.00												

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.			
							Primary	Sub.							Primary	Sub.							
1-2	3	4-7	8-14	15	18-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79	
							23439		33,265,000.00														
							52101			40,000,000.00													
							52XXX		6,200,000.00														
							54XXX		535,000.00														
										Description: To reduce accrual for unrecorded liabilities based on actual invoices. SM ADJ 01.													
										<b>A/P 14 Reclass J</b>													
														Signature + Phone # _____				Date <u>10/27/99</u>					
														Signature + Phone # _____				Date _____					
														Entered by: _____									
														Reviewed by: _____									
							<b>Total:</b>		40,000,000.00	40,000,000.00													


**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							143XX		17,000,000.00													
							23437			17,000,000.00												
<b>A/P 14 Reclass K</b>																						
														Description: <u>SM</u> Inventory received a/p <del>13</del> <u>ADJ02</u> 17								
														Signature + Phone # _____ Date <u>10/27/99</u>								
														Signature + Phone # _____ Date _____								
														Entered by: _____								
														Reviewed by: _____								
							<b>Total:</b>		17,000,000.00	17,000,000.00												

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.			
							Primary	Sub.							Primary	Sub.							
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79	
							14351		1,900,000.00														
							52240			1,900,000.00													
														<b>Description:</b> Adjust VMF Inventory to subsidiary ledger. [SM03]									
														<b>A/P 14 Reclass L</b>									
														 Signature + Phone #				10/27/99 Date					
														Signature + Phone #				Date					
														Entered by: _____									
														Reviewed by: _____									
							<b>Total:</b>		1,900,000.00	1,900,000.00													

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.			
							Primary	Sub.							Primary	Sub.							
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79	
							17501		3,200,000.00														
							16531			3,200,000.00													
														Description:									
														Adj PP&E Coding									
														<b>[SM06]</b>									
														10/27/99									
														Signature + Phone #				Date					
														Signature + Phone #				Date					
														Entered by: _____									
														Reviewed by: _____									
<b>Total:</b>									3,200,000.00	3,200,000.00													

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.					
							Primary	Sub.							Primary	Sub.									
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79			
							52220		5,100,000.00																
							14365			5,100,000.00															
														Description:											
														Adjust Reserve for Obsolete Inventory											
														[SM07]											
														10/27/99											
														Signature + Phone #					Date						
														Signature + Phone #					Date						
														Entered by: _____											
														Reviewed by: _____											
							<b>Total:</b>		5,100,000.00	5,100,000.00															



**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc.	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							16235		39,000,000.00													
							17920		2,400,000.00													
							17201			39,000,000.00												
							54330			2,400,000.00												
<b>A/P 14 Reclass O</b>																						
														Description:								
														Correct duplicate entry @ SM.								
														[SM08]								
														10/27/99								
														Signature + Phone #				Date				
														Signature + Phone #				Date				
														Entered by: _____								
														Reviewed by: _____								
<b>Total:</b>									41,400,000.00	41,400,000.00												

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.			
							Primary	Sub.							Primary	Sub.							
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79	
							16111		3,000,000.00														
							16121		7,000,000.00														
							23455			10,000,000.00													
							<del>23455</del>																
<b>A/P 14 Reclass P</b>										Description: _____ Year end construction in progress. [SL02]													
										Signature + Phone # _____ Date <u>10/27/99</u>													
										Signature + Phone # _____ Date _____													
										Entered by: _____													
										Reviewed by: _____													
<b>Total:</b>									10,000,000.00	10,000,000.00													

Check                      0.00



**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41) 29-41	Credit Amount (No. x Col. 41) 29-41	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							15305		13,354,000.00													
							26312			13,354,000.00												
														<b>Description:</b>								
														To adjust capitalized lease accounts for incorrect capitalization.								
														<b>A/P 14 Reclass R</b>								
														Signature + Phone # _____ Date <u>11/1/99</u>								
														Signature + Phone # _____ Date _____								
														Entered by: _____								
														Reviewed by: _____								
							<b>Total:</b>		13,354,000.00	13,354,000.00												



**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount <i>(No. x Col. 41)</i>	Credit Amount <i>(No. x Col. 41)</i>	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number			Prior Year A/P	MV ID	Cal. Year	Pay Per.	
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
14	9						52419		2,200,000.00													
							11117			2,200,000.00												
														<b>Description:</b>								
														To adjust prior year miscellaneous differences in cash account.								
														Signature + Phone #				Date				
														Signature + Phone #				Date				
														<b>Entered by:</b>								
														<b>Reviewed by:</b>								
							<b>Total:</b>		2,200,000.00	2,200,000.00												

*A/P 14 RECLASS "7"*

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.			
							Primary	Sub.							Primary	Sub.							
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79	
							56645		20,000,000.00														
							23439			20,000,000.00													
										<p><b>Description:</b></p> <p>To accrue estimated costs from discontinuance of RemoteEncoding Centers.</p> <p align="center"><b>A/P 14 Reclass U</b></p>													
										<p align="right">11/1/99</p> <p>Signature + Phone # _____ Date _____</p> <p>Signature + Phone # _____ Date _____</p>													
										<p>Entered by: _____</p> <p>Reviewed by: _____</p>													
<b>Total:</b>									20,000,000.00	20,000,000.00													

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							21-25	26-28							29-41	29-41					59-63	64-66
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							23430		27,461,000.00													
							51301			27,461,000.00												
<b>A/P 14 Reclass V</b>																						
														Description:								
														Final (?) EVA Adjustment								
														Signature + Phone # _____ Date 11/1/99								
														Signature + Phone # _____ Date _____								
														Entered by: _____								
														Reviewed by: _____								
							<b>Total:</b>		27,461,000.00	27,461,000.00												



**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							16332		1,000,000.00													
							17301		2,000,000.00													
							23439			5,000,000.00												
							16334		1,200,000.00													
							17301		800,000.00													
										<p><b>Description:</b></p> <p>Adjustment for vehicles received.</p> <p align="center"><b>A/P 14 Reclass W</b></p> <p>[SM04/5]</p>												
										<p align="right">11/1/99</p> <p>Signature + Phone # _____ Date _____</p> <p>Signature + Phone # _____ Date _____</p>												
										<p>Entered by: _____</p> <p>Reviewed by: _____</p>												
							<b>Total:</b>		5,000,000.00	5,000,000.00												

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount <i>(No. x Col. 41)</i>	Credit Amount <i>(No. x Col. 41)</i>	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							22100		13,104,395.92													
							23430			13,104,395.92												
<b>A/P 14 Reclass "X"</b>										<b>Description:</b> To move A/P 14 NALC accrual to labor account.												
										Signature + Phone # _____ Date <u>11/3/99</u>												
										Signature + Phone # _____ Date _____												
										Entered by: _____ Reviewed by: _____												
							<b>Total:</b>		13,104,395.92	13,104,395.92												

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							26213		585,729,000.00													
							22249			585,729,000.00												
							22241		52,864,000.00													
							26211			52,864,000.00												
							26213		182,546,573.00													
							15244			182,546,573.00												
<b>A/P 14 Reclass "Y"</b>										Description: _____ To adjust short and long term pieces of COLA & CSRS retirement liabilities.												
										11/3/99												
										Signature + Phone # _____						Date _____						
										Signature + Phone # _____						Date _____						
										Entered by: _____												
										Reviewed by: _____												
							<b>Total:</b>		<b>821,139,573.00</b>	<b>821,139,573.00</b>												

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount <i>(No. x Col. 41)</i>	Credit Amount <i>(No. x Col. 41)</i>	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
							15241		154,438,000.00													
							26211			144,238,000.00												
							22241			10,200,000.00												
										<b>Description:</b>												
										<p align="center"><b>A/P 13 Reclass "T"</b></p> <p align="center"><b>A/P 14 Reclass "Z"</b></p> <p align="center"><b>A/P 01 Reclass "S"</b></p>												
										To further adjust short- and long-term portions of retirement liability.												
										<p align="right">11/8/99</p> <p>Signature + Phone # _____ Date _____</p> <p>Signature + Phone # _____ Date _____</p>												
										Entered by: _____												
										Reviewed by: _____												
							<b>Total:</b>		154,438,000.00	154,438,000.00												

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount <i>(No. x Col. 41)</i>	Credit Amount <i>(No. x Col. 41)</i>	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.																	
							Primary	Sub.							Primary	Sub.																					
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79															
							26140		12,138,000.00																												
							11116			12,138,000.00																											
<b>A/P 14 Reclass "AA"</b>										Description: To reclassify coding of outstanding Chase checks.  Signature + Phone # _____ Date <u>11/8/99</u>  Signature + Phone # _____ Date _____  Entered by: _____  Reviewed by: _____																											
<b>Total:</b>																						12,138,000.00	12,138,000.00														
																						Check		0.00													

**U. S. Postal Service**

**DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION**

A/P	FY	J.V. No.	Finance Number	MV FAC	Sub. Loc. Code	LDC	Account Number		Debit Amount (No. x Col. 41)	Credit Amount (No. x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account Number		Prior Year A/P	MV ID	Cal. Year	Pay Per.		
							Primary	Sub.							Primary	Sub.						
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-68	67-70	71-72	73	74-75	76-77	78-79
							23440		10,000,000.00													
							26111			10,000,000.00												
							56651		10,000,000.00													
							51301	183		10,000,000.00												
										<p align="center"><b>A/P 13 Reclass "U"</b> <b>A/P 14 Reclass "BB"</b></p>												
										<p><b>Description:</b> Adjust liability/expense recognition for EVA and contingent liabilities.</p>												
										<p align="right">Signature + Phone # _____ Date <u>11/11/99</u></p>												
										<p align="right">Signature + Phone # _____ Date _____</p>												
										<p align="right">Entered by: _____</p>												
										<p align="right">Reviewed by: _____</p>												
							<b>Total:</b>		20,000,000.00	20,000,000.00												