Postal Rate Commission
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BEFORE THE
POSTAL RATE COMMISSION
WASHINGTON, D.C. 20268-0001

POSTAL RATE AND FEE CHANGES PURSUANT TO PUBLIC LAW 108-18	Docket No. R2005-1

RESPONSE OF POSTAL SERVICE WITNESS TAYMAN TO
PRESIDING OFFICER'S INFORMATION REQUEST NO. 10 (QUESTION 1)
(August 1, 2005)

The United States Postal Service hereby provides the response of witness Tayman to Presiding Officer's Information Request (POIR) No. 10, Question 1, issued July 8, 2005.

The question is stated verbatim and is followed by the response.

Respectfully submitted,

UNITED STATES POSTAL SERVICE

By its attorneys:

Daniel J. Foucheaux, Jr.
Chief Counsel, Ratemaking

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Keith E. Weidner

475 L'Enfant Plaza West, S.W.
Washington, D.C. 20260–1134
(202) 268–6252; Fax –3084

RESPONSE OF POSTAL SERVICE WITNESS TAYMAN
TO POIR NO. 10, QUESTION 1

1. Please provide the latest version of the Handbook F-8, The USPS Chart of Accounts.

RESPONSE:

The Handbook F-8, Postal Service's Chart of Accounts is attached.

Last Updated: July 1st, 2005

General Classification of Accounts

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

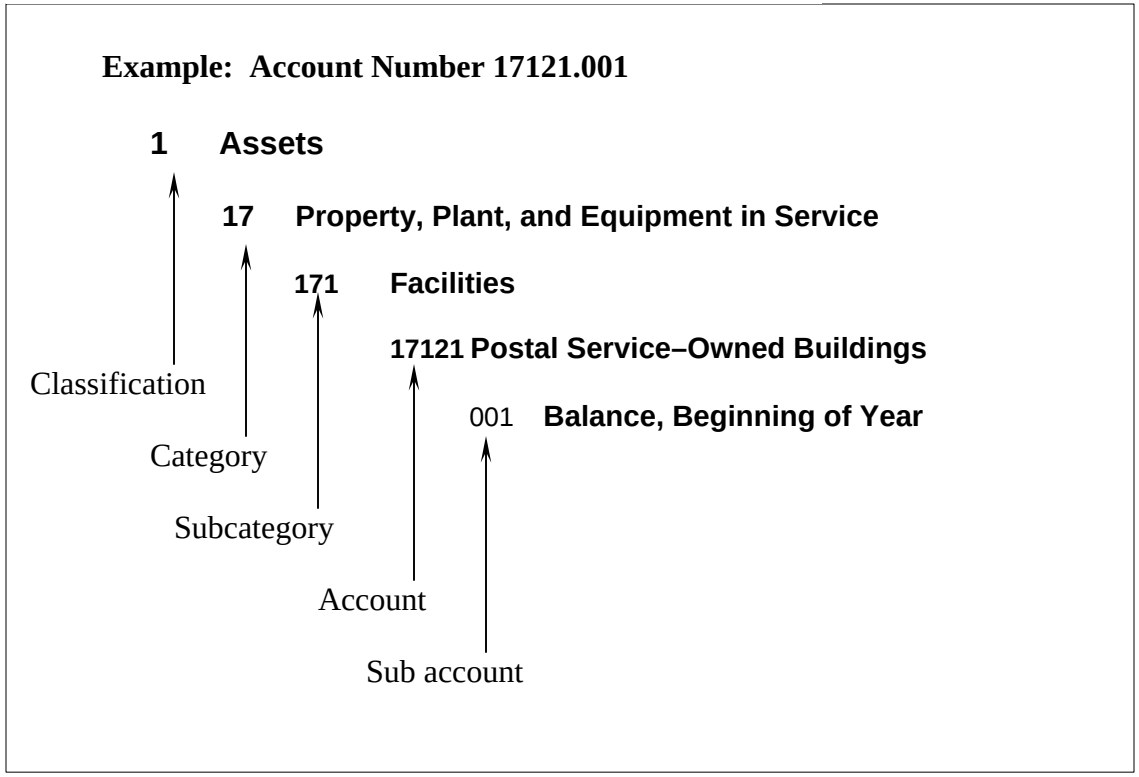
5 Expenses

7 Commitments for Expenses

8 Commitments for Inventories and Property, Plant and Equipment

Subsequent numbers represent categories and sub categories.
See Example On Page 2.

Account Classification Example



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.

Asset Accounts

Account Number	Sub account	Account Description
		CONFIRMED DEPOSITS
11110	**000**	Primary Account: Confirmed Deposits This account is used to record confirmed deposits as shown by certificates of deposit received from Treasury or Federal Reserve Banks canceled and undeliverable checks deposited and receipts for official (penalty) mail. 1. Balance (debit) represents year-to-date confirmed deposits. 2. Debit entries include confirmed deposits canceled and undeliverable checks deposited and receipts for official mail. 3. Credit entries include adjusting entries.
		MISCELLANEOUS POSTAL DISBURSEMENTS
11111	**000**	Primary Account: Miscellaneous Postal Disbursements This account is used to record payroll and miscellaneous disbursements except savings bonds. 1. Balance (credit) represents year-to-date disbursement. 2. Credit entries include payroll and miscellaneous disbursements. 3. Debit entries include adjusting entries.
		CASH IN BANK-US TREASURY POSTAL FUND
11112	**000**	Primary Account: Savings Bond Disbursements This account is used to record payments to the U.S. Treasurer for savings bonds sold. 1. Balance (credit) represents payments to the Treasurer of the United States for U.S. Savings Bonds sold. (Debit contra account 23160) 2. Credit entries include payments to the U.S. Treasurer for Savings Bonds. 3. Debit entries include adjustments.
		MONEY ORDER DISBURSEMENTS
11113	**000**	Primary Account: Money Order Disbursements This account is used to record disbursements for Money Orders paid by Federal Reserve Banks. It is restricted to use by the Money Order Division St. Louis ISC. 1. Balance (credit) represents reimbursement to FRB for Money Orders paid. 2. Credit entries include reimbursements to Federal Reserve Banks for Money orders paid. 3. Debit entries include adjustments.
		INVESTMENT CASH
11114	**000**	Primary Account: Investment Cash This account is used to record security investment activities executed by the Federal Reserve Bank of New York and the U.S. Treasury. 1. Balance (debit/credit) represents the net of debit and credit vouchers relative to the purchase and sale of investments. 2. Debit entries include proceeds from sales. 3. Credit entries include purchase price and other charges.
		DRAW-DOWNS FROM TREASURY
11115	**000**	Primary Account: Draw Downs From Treasury This account is used to record cash requisitioned from the General Fund of the Treasury for appropriations authorized by Congress. It is also used to record amounts drawn down or returned to the Treasury for adjustments to fiscal year 1970 and prior. (Restricted use by Minneapolis Accounting Service Center at the direction of National Accounting Headquarters.) 1. Balance (debit) represents appropriations deposited to Postal Service account. 2. Debit entries include funds drawn from the General Fund of U.S. Treasury and deposited into Postal Service account. 3. Credit entries include funds returned to Treasury and other adjustments.

Asset Accounts

Account Number	Sub account	Account Description
11116	010	CASH IN BK-CNTL DISP ACCT-NATIONS-PAYROLL Primary Account: Commercial Bank Checking Account 1. Balance (credit) represents year-to-date commercial bank checks outstanding from the ISCs. 2. Credit entries include commercial bank checks issued at the ISCs. 3. Debit entries include funding of commercial checks which were issued previously and adjustments. Note: Account 11116 is for the use of the ISCs only.
11116	070	CASH IN BANK-COMM.CHECKING ACCT (ISSUANCE) Primary Account: Commercial Bank Checking Account 1. Balance (credit) represents year-to-date commercial bank checks outstanding from the ISCs. 2. Credit entries include commercial bank checks issued at the ISCs. 3. Debit entries include funding of commercial checks which were issued previously and adjustments. Note: Account 11116 is for the use of the ISCs only. Subaccount Usage: Issuance of Commercial Checks
11116	071	CASH IN BANK-COMM.CHECKING ACCT.(PAYMENTS) Primary Account: Commercial Bank Checking Account 1. Balance (credit) represents year-to-date commercial bank checks outstanding from the ISCs. 2. Credit entries include commercial bank checks issued at the ISCs. 3. Debit entries include funding of commercial checks which were issued previously and adjustments. Note: Account 11116 is for the use of the ISCs only. Subaccount Usage: Funding and Fedwire Transfers Note: Subaccounts .070 Issuance of Commercial Checks; .071 Funding and Fedwire Transfers are to be used with account 11116 and 11117.
11117	000	CASH IN BANK-U.S. TREASURY POSTAL FUND Primary Account: U.S. Treasury Postal Fund This account is used to record the following: (A) On-Line Payment and Collection (OPAC) transaction with government agencies (B) manual intragovernmental payments and collections and (C) Fedwire transfers. 1. Balance represents the net of receipts and payments with other governmental agencies. 2. Debit entries include collections from other governmental agencies. 3. Credit entries include payments to other governmental agencies and Fedwire transfers. Note: This account is for the use of the ISCs only.
11118	000	CASH IN BANK-US TREASURY POSTAL FUND-FEDWIRE Primary Account: Postmaster 9500 Checks Issued Per SF 1179 This account is used to record Symbol 9500 checks which have been issued and reported to the Department of the Treasury on SF 1179. 1. Balance (credit) represents Symbol 9500 checks issued and reported on SF 1179. 2. Credit entries include Symbol 9500 checks issued. 3. Debit entries include canceled 9500 checks which were issued previously and adjustments.
11120	000	OTHER DISBURSEMENTS Primary Account: Other Disbursements This account is used by the Minneapolis Accounting Service Center for year-end closing of cash accounts 11110 Through 11119.
11210	000	IMPREST (PETTY CASH) FUNDS ---------- Primary Account: Imprest (Petty Cash) Funds This account is used to record cash held by imprest fund cashiers. 1. Balance (debit) represents the full amount of the fund consisting of cash and receipts for payments made. 2. Debit entries include the original amount of the fund and additional amounts to increase the authorized fund. 3. Credit entries include cash remitted by the cashier to reduce or abolish the fund. Note: Replenishments to the fund for payments made are not debited to this account.

Asset Accounts

Account Number	Sub account	Account Description
11211	000	FUNDS ON HAND/IN BANKS OF FIRST DEPOSIT ---------- Primary Account: Imprest (Petty Cash) Funds -- Funds on Hand or in Banks of First Deposit This account is used to record cash and cash items on hand in post offices and in banks of first deposit as shown on Postmaster's Statements of Account. 1. Balance (debit) represents cash and cash items on hand and in banks. 2. Debit entries include cash received by postmaster. 3. Credit entries include cash transferred from banks of first deposit to Federal Reserve Banks via concentration bank. (Debit contra account 1131.)
11211	293	CASH REMITTED CHANGE FUNDS ---------- Primary Account: Imprest (Petty Cash) Funds -- Funds on Hand or in Banks of First Deposit This account is used to record cash and cash items on hand in post offices and in banks of first deposit as shown on Postmaster's Statements of Account. 1. Balance (debit) represents cash and cash items on hand and in banks. 2. Debit entries include cash received by postmaster. 3. Credit entries include cash transferred from banks of first deposit to Federal Reserve Banks via concentration bank. (Debit contra account 1131.)
11211	680	CASH REMITTED EFT PAYMENT ---------- Primary Account: Imprest (Petty Cash) Funds -- Funds on Hand or in Banks of First Deposit This account is used to record cash and cash items on hand in post offices and in banks of first deposit as shown on Postmaster's Statements of Account. 1. Balance (debit) represents cash and cash items on hand and in banks. 2. Debit entries include cash received by postmaster. 3. Credit entries include cash transferred from banks of first deposit to Federal Reserve Banks via concentration bank. (Debit contra account 1131.)
11211	801	CASH IN POST OFFICE ---------- Cash in Post Office
11211	802	CASH IN BANK ---------- Cash in bank.
11300	000	IN TRANS-FED DEPOSITORY TO DISBURSING OFFRS. ---------- Primary Account: To Federal Depositories From Disbursing Officers This account is used to record cash received by the disbursing officer. 1. Balance (debit) represents cash received by the disbursing officer but not forwarded to the Federal Reserve Bank. 2. Debit entries include cash received by disbursing officers. 3. Credit entries include cash forwarded by disbursing officers to the Federal Reserve Bank.
11311	000	IN TRANS-TO FRB FR PO-PER STATEMENT OF ACCT ---------- Primary Account: To Federal Reserve Banks From Post Offices -- Reported Deposits Per Statement of Account This account is used to record the total amount of funds transferred to a concentration bank based on a call-to National Data Corporation (NDC) by the banking post offices. 1. Balance (debit) represents the amount of cash in transit from post offices to Federal Reserve Banks via Concentration Bank. 2. Debit entries include amounts transferred from banks of first deposit as shown on Statements of Account. (Credit contra account 1121.) 3. Credit entries include deposits received by Federal Reserve Banks from concentration banks as shown by certificates of deposit.

Asset Accounts

Account Number	Sub account	Account Description
11311	428	STMPS ON CONSIGN-NON LOCAL PAYMNTS-PHIL CTR ---------- Primary Account: To Federal Reserve Banks From Post Offices -- Reported Deposits Per Statement of Account This account is used to record the total amount of funds transferred to a concentration bank based on a call-to National Data Corporation (NDC) by the banking post offices. 1. Balance (debit) represents the amount of cash in transit from post offices to Federal Reserve Banks via Concentration Bank. 2. Debit entries include amounts transferred from banks of first deposit as shown on Statements of Account. (Credit contra account 1121.) 3. Credit entries include deposits received by Federal Reserve Banks from concentration banks as shown by certificates of deposit. Subaccount Usage: Stamps on Consignment -- Non-local Payments
11313	000	CASH INTRANSIT TO FRB-CREDIT CARD DEP.PER SOA ---------- Primary Account: Reported Credit Card Deposits Per Statement of Account This account is used to record credit card funds transferred to the Federal Reserve Bank based on the Statement of Account report of amounts electronically submitted to a central banking institution for collection. 1. Balance (debit) is the amount of credit card funds in transit from installations to the Federal Reserve Bank via a central banking institution. 2. Debit entries are amounts reported in AIC 422 credit card charge transfers on the Statement of Account. 3. Credit entries are deposits from the central banking institution reported as received by the Federal Reserve Bank.
11313	422	CREDIT CARD FUNDS TRANSFER ---------- Primary Account: Reported Credit Card Deposits Per Statement of Account This account is used to record credit card funds transferred to the Federal Reserve Bank based on the Statement of Account report of amounts electronically submitted to a central banking institution for collection. 1. Balance (debit) is the amount of credit card funds in transit from installations to the Federal Reserve Bank via a central banking institution. 2. Debit entries are amounts reported in AIC 422 credit card charge transfers on the Statement of Account. 3. Credit entries are deposits from the central banking institution reported as received by the Federal Reserve Bank. Subaccount Usage: Credit Card Transfers
11313	423	CASH I.T. TO FRB DEBT CARD DEPOSIT PER SOA ---------- Primary Account: Reported Credit Card Deposits Per Statement of Account This account is used to record credit card funds transferred to the Federal Reserve Bank based on the Statement of Account report of amounts electronically submitted to a central banking institution for collection. 1. Balance (debit) is the amount of credit card funds in transit from installations to the Federal Reserve Bank via a central banking institution. 2. Debit entries are amounts reported in AIC 422 credit card charge transfers on the Statement of Account. 3. Credit entries are deposits from the central banking institution reported as received by the Federal Reserve Bank.
11313	742	CASH IN TRANSIT TO FRB - KANSAS CITY SFC ---------- Primary Account: Reported Credit Card Deposits Per Statement of Account This account is used to record credit card funds transferred to the Federal Reserve Bank based on the Statement of Account report of amounts electronically submitted to a central banking institution for collection. 1. Balance (debit) is the amount of credit card funds in transit from installations to the Federal Reserve Bank via a central banking institution. 2. Debit entries are amounts reported in AIC 422 credit card charge transfers on the Statement of Account. 3. Credit entries are deposits from the central banking institution reported as received by the Federal Reserve Bank.

Asset Accounts

Account Number	Sub account	Account Description
11332	000	IN TRANS-TO SECTIONAL CENTER OFFICES ---------- Primary Account: Post Offices and Information Service Centers -- To Sectional Center Offices 1. Balance (debit or credit) represents funds that are in process of transfer from the accounts of an associate office to the accounts of a sectional center finance office. 2. Debit entries include funds transferred by an associate office to the sectional center finance office. 3. Credit entries include funds received from associate offices by the sectional center finance office. Note: These are memorandum accounts and are self-balancing. Replenishments to the fund for payments made are not debited to these accounts.
12010	000	U S TREASURY- SPECIAL ISSUES ---------- Primary Account: Special Issues This account is used to record securities specially issued by the U.S. Treasury for purchase by the Postal Service. 1. Balance (debit) represents the amortized book value of securities purchased. 2. Debit entries include the cost of special issues purchased. 3. Credit entries include the realized amount at the time of sale or redemption.
12020	000	SECURITIES - SHORT TERM -U.S.TREASURY SSUES ---------- Primary Account: Short-Term This account is used to record cash equivalent securities issued by the U.S. Treasury for purchases by the Postal Service that have a maturity of three months or less. 1. Balance (debit) represents the amortized book used. 2. Debit entries include the cost of special issues purchased. 3. Credit entries include the realized amount at the time of sale or redemption.
12050	000	SECURITIES-MARKETABLE STOCK-PRIVATE CONCERNS ---------- Primary Account: Marketable Stock -- Private Concerns This account is used to record securities of private concerns purchased by the Postal Service. 1. Balance (debit) represents the amortized book value of securities purchased. 2. Debit entries include the cost of securities purchased. 3. Credit entries include the realized amount at the time of sale.
13101	000	ACCRUED INTEREST RECEIVABLE-TREASURY ---------- Primary Account: Accrued Interest Receivable -- U.S. Government Securities This account is used to record accrued interest on U.S. government securities. 1. Balance (debit) represents accrued interest on U.S. government securities as of the end of the accounting period. 2. Debit entries include accrued interest for the accounting period. (Credit contra account 4800.) 3. Credit entries include interest received.
13110	000	OFFICIAL MAIL ---------- Primary Account: Official Mail This account is used to record amounts receivable from government agencies for services rendered in connection with the handling of official mail. 1. Balance (debit) represents estimated amounts receivable from government agencies for official mail usage. 2. Debit entries include (a) estimated amounts of official mail usage as reported by government agencies (credit contra account 41421) and (b) refunds to agencies for overpayment. (Credit contra account 23436.) Minneapolis Accounting Service Center entry only. 3. Credit entries include (a) cash received on account for official mail used by government agencies and (b) adjustments of amounts billed. (Debit contra account 4142.) Headquarters entry only. Note: Adjustments are made periodically to bring estimated and actual amounts in balance. Subsidiary records are maintained by Headquarters Official and International Mail Accounting Division and Minneapolis Accounting Service Center.

Asset Accounts

Account Number	Sub account	Account Description
13111	000	PRIORITY MAIL ---------- Primary Account: Priority Mail This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to U.S. carriers for transportation of U.S. military priority airmail beyond domestic airmail rate zone. 1. Balance (debit) represents amounts receivable from the Department of Defense. 2. Debit entries include amounts billed to the Postal Service by the U.S. carriers. (Credit contra account 5390.) 3. Credit entries include payments received.
13112	000	NON-PRIORITY MAIL ---------- Primary Account: Nonpriority Mail This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to U.S. carriers for transportation of U.S. military nonpriority mail beyond the domestic airmail rate zone. 1. Balance (debit) represents amounts receivable from the Department of Defense. 2. Debit entries include amounts billed to the Postal Service by the U.S. carriers. (Credit contra account 5390.) 3. Credit entries include payments received.
13113	000	OTHER COUNTRIES-MILITARY MAIL ---------- Primary Account: Other Countries -- Military Mail This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to other countries for transportation of military airmail beyond the domestic airmail rate zone by foreign carriers who collect Through their government. 1. Balance (debit) represents amounts receivable from the Department of Defense. 2. Debit entries include amounts billed to the Postal Service by other countries on behalf of foreign carriers. (Credit contra account 5390.) 3. Credit entries include payment received.
13114	000	FOREIGN AIR CARRIERS-MILITARY MAIL ---------- Primary Account: Foreign Air Carriers -- Military Mail This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to foreign air carriers for transportation of military airmail beyond the domestic airmail rate zone. 1. Balance (debit) represents amounts receivable from the Department of Defense. 2. Debit entries include amounts billed to the Postal Service by foreign air carriers. 3. Credit entries include payments received.
13115	000	FOREIGN SURFACE CARRIERS ---------- Primary Account: Foreign Surface Carriers This account is used to record amounts receivable from the Department of Defense for reimbursement of payment to other countries for overland transportation of U.S. military mail by foreign surface carriers. 1. Balance (debit) represents amounts receivable from the Department of Defense. 2. Debit entries include amounts billed to the Postal Service by other countries on behalf of foreign surface carriers. (Credit contra account 5390.) 3. Credit entries include payment received.
13116	000	FOREIGN AIR CARRIERS-NON-PRIORITY-MILITARY ---------- Primary Account: Foreign Air Carriers -- Nonpriority -- Military This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to foreign air carriers for transportation of U.S. military nonpriority mail beyond the domestic airmail rate zone. 1. Balance (debit) represents amounts receivable from the Department of Defense. 2. Debit entries include amounts billed to the Postal Service by the foreign air carriers. (Credit contra account 5390.) 3. Credit entries include payment received.

Asset Accounts

Account Number	Sub account	Account Description
13117	000	US AIR CARRIERS-COMBAT AREA-SURFACE PARCELS ---------- Primary Account: U.S. Air Carriers -- Combat Area -- Surface Parcels This account is used to record amounts receivable from the Department of Defense for reimbursement of payments to U.S. air carriers for transportation of surface parcels up to five pounds between the United States and combat areas overseas. 1. Balance (debit) represents amounts receivable from the Department of Defense. 2. Debit entries include amounts billed to the Postal Service by the U.S. air carriers. (Credit contra account 5390.) 3. Credit entries include payments received.
13118	000	AR DUE FROM FRB FOR MONEY ORDER ---------- Primary Account: Money Order. This account is used to record receivables from Federal Reserve Bank (FRB) arising from Money Order transactions. 1. Balance (debit) represents payments due the Postal Service on Money Order transactions. 2. Debit entries represent Money Orders for which the Postal Service has requested repayment of reconciliation differences with FRB. 3. Credit entries are adjustments or settlement of the receivable from FRB.
13190	000	MISCELLANEOUS ---------- Primary Account: Miscellaneous This account is used to record amounts receivable from government agencies which cannot be classified under accounts 13110 Through 13117. 1. Balance (debit) represents amounts receivable from government agencies for receipts of postal funds. 2. Debit entries include amounts billed by the Postal Service for goods and services. 3. Credit entries include payments received. Note: Subsidiary records will be maintained by name of debtor.
13194	000	APPROPRIATION - FREE & REDUCED RATE MAIL - CU ---------- APPROPRIATION - FREE & REDUCED RATE MAIL - CU
13195	000	APPROPRIATION - FREE AND REDUCED RATE MAIL ---------- Primary Account: Appropriation -- Free and Reduced Rate Mail This account is used to record the current year appropriation received from the Department of the Treasury to cover full and reduced rate mail. 1. Balance (debit) represents the amount receivable from the Department of the Treasury for the current year appropriation to cover the free and reduced rate revenue. Payment of the appropriation is made on a quarterly basis. 2. Debit entries include the appropriation amount recorded by the Postal Service as due from the Treasury to cover the free and reduced rate revenue. (Contra account 25412.) 3. Credit entries include receipt of the appropriation from the Department of the Treasury. (Contra account 11115.) Note: Entries to this account are to be made by the Minneapolis Accounting Service Center at the direction of National Accounting Headquarters.
13200	000	CLEARING ACCT-UNIDENIFIED FOREIGN RECEIVABLE ---------- Primary Account: Clearing Account -- Unidentified Foreign Receivables This account is used to record unidentified foreign receivables such as checks received from a foreign country with no identification of what is being paid. 1. Balance (credit) represents unidentified foreign receivables. 2. Credit entries include amounts received from foreign countries with no identification of what is being paid. 3. Debit entries include foreign receivables formerly unidentified that have been identified and credited to proper account.

Asset Accounts

Account Number	Sub account	Account Description
13201	000	US AIRLINES RECEIVABLES ---------- Primary Account: U.S. Airlines Receivable This account is used as a memorandum of billings to other countries for service performed by U.S. airlines where the Postal Service acts as an intermediary. 1. Balance (debit) represents billings to other countries by U.S. air carriers. 2. Debit entries include amounts billed to other countries by U.S. air carriers. (Credit contra account 13202.) 3. Credit entries include (a) adjustments or cancellation of amounts billed (debit contra account 13202); and (b) amounts paid to U.S. air carriers after collections from foreign countries. (Credit contra accounts 13202 and 11111 and also debit 23494.) Note: The combined balance in accounts 13201 and 13202 will not be reflected in balance sheet computations.
13202	000	US AIRLINES ALLOWANCE ---------- Primary Account: Provision for U.S. Airlines Receivables This account is used as a memorandum of billings to other countries for service performed by U.S. airlines where the Postal Service acts as an intermediary. 1. Balance (credit) represents billings to other countries by U.S. air carriers. 2. Debit entries include (a) adjustments or cancellation of amounts billed and (b) amounts paid to U.S. air carriers after collections from foreign countries. (Credit contra account 1320.) 3. Credit entries include amounts billed to other countries by U.S. air carriers. (Debit contra account 1320.) Note: The combined balance with account 13201 will not be reflected in balance sheet computations.
13210	000	INTN'L MONEY ORDER RECEIVABLE ---------- Primary Account: International Money Order This account is used to record receivables from other countries arising from international Money Order transactions. 1. Balance (debit) represents payments due the Postal Service on international Money Order transactions. 2. Debit entries include (a) international Money Orders certified for payment in the United States by Money Order exchange offices in other countries; (b) domestic international Money Orders issued in certain other countries and paid in the United States; (c) international Money Order transactions in which the United States acts as an intermediary between two countries; and (d) international Money Orders issued in the United States for which the Postal Service has requested repayment (repaid Money Orders) or which have not been redeemed in a one year period (invalid Money Orders). 3. Credit entries include payment to other countries for foreign Money Orders. (Settlement with other countries is generally made on a net basis taking into consideration both receivables and payables.) Note: Subsidiary records are maintained for each country.
13212	000	A/R-TRANSFER-INTL MO TO INTL ACCT SETTLEMENTS ---------- A/R-TRANSFER-INTL MO TO INTL ACCT SETTLEMENTS
13217	000	A/R&ACCR-FRGN CNTRS-(IBRS) LOCAL RESP MAIL ---------- A/R&ACCR-FRGN CNTRS-(IBRS) LOCAL RESP MAIL
13221	000	INTN'L REPLY COUPON RECEIVABLE-STL ISC (ASC) ---------- Primary Account: International Reply Coupons -- Minneapolis Accounting Service Center This account is used to record amounts receivable from other countries for gain on redemption of foreign issued reply coupons. 1. Balance (debit) represents the amount receivable from other countries for gain on redemption of international reply coupons. 2. Debit entries include the difference between the domestic postage rate and the exchange postage rate. 3. Credit entries include U.S. issued coupons erroneously redeemed and sent to International Accounts Center; and settlement with other countries which are generally made on a net basis taking into consideration both receivables and payables. Note: Entries to this account are restricted to the International Account Center Minneapolis Accounting Service Center.

Asset Accounts

Account Number	Sub account	Account Description
13225	000	AR&ACCRL-FRGN CNTRS-DIR ENTRY LTR&ALL OTH ML ---------- Primary Account: Inbound Direct Entry Mail -- Air LC & AO This account is used to record amounts due from foreign countries for the delivery of letters cards and other articles by air prepared to meet U.S. domestic mail standards. 1. Balance (debit) represents amounts receivable from foreign countries as stated above. 2. Debit entries include receivables due from foreign countries for letters cards and other articles. 3. Credit entries include amounts received from foreign countries and adjustments. Note: Restricted to finance number 67-7890 only.
13226	000	AR&ACCRL-FRGN CNTRS-INTL BUS REPLY ML(IBRM) ---------- Primary Account: Inbound International Business Reply Mail -- Air AO This account is used to record amounts due from foreign countries for the delivery of international business reply mail. 1. Balance (debit) represents amounts receivable from foreign countries as stated above. 2. Debit entries include receivables due from foreign countries for letters cards and other articles. 3. Credit entries include amounts received from foreign countries and adjustments. Note: Restricted to finance number 67-7890 only.
13230	000	FOR COUNTRY RECEIVABLE-INDEMNITY CLAIMS ---------- Primary Account: Indemnity Claims This account is used to record amounts receivable from other countries for indemnity claims paid to claimants in the United States on behalf of foreign countries. 1. Balance (debit) represents amounts receivable from other countries for indemnity claims paid Postal Service. 2. Debit entries include amounts paid for damages or losses incurred on insured international mail. 3. Credit entries include payments received from foreign countries.
13232	000	RECEIVABLE ACCT-FRGN CNTRS-GPL RETURNS ---------- RECEIVABLE ACCT-FRGN CNTRS-GPL RETURNS
13240	000	FOR COUNTRY RECEIVABLE-PARCEL POST ---------- Primary Account: Parcel Post This account is used to record amounts receivable from other countries for terminal charges for parcels received from other countries and transit and forwarding charges for foreign parcels routed Through the United States. 1. Balance (debit) represents amounts receivable from other countries for charges incurred or services performed on foreign parcel post. 2. Debit entries include terminal charges for parcels received from other countries; and transit and forwarding charges for foreign parcels routed via the United States. 3. Credit entries include payment received from foreign countries.
13250	000	FOR COUNTRY RECEIVABLE-AIRML INTERIOR &FRWARD ---------- Primary Account: Airmail -- Internal and Forwarding This account is used to record amounts receivable from other countries for internal airmail charges for foreign airmail received in the United States; and forwarding charges for airmail of foreign origin which is dispatched by air from the United States. 1. Balance (debit) represents amounts receivable from other countries. 2. Debit entries include airmail charges for foreign airmail received in the United States and forwarding charges for airmail of foreign origin. 3. Credit entries include payment received from foreign countries.

Asset Accounts

Account Number	Sub account	Account Description
13260	000	FOR COUNTRY RECEIVABLE-TRANSIT CHRG-SURFACE ---------- Primary Account: Transit Charges -- Surface This account is used to record amounts receivable from other countries for foreign surface mail charges other than parcel post routed Through the United States. 1. Balance (debit) represents amounts receivable from other countries. 2. Debit entries include transit charges for surface mail from other countries routed Through the United States. 3. Credit entries include payment received from foreign countries.
13261	000	INTN'L TERMINAL DUES CHRG RECEIVABLE-SURFACE ---------- Primary Account: International Terminal Dues Charges -- Surface This account is used to record amounts receivable from other countries for terminal dues on foreign surface mail other than parcel post received in the United States. 1. Balance (debit) represents amounts receivable from other countries. 2. Debit entries include terminal dues for foreign surface mail received in the United States. 3. Credit entries include payment received from foreign countries.
13262	000	FOR COUNTRY RECEIVABLE-AIRML LC&AD-TERM DUES ---------- Primary Account: Other Countries -- Airmail LC & AO Terminal Dues This account is used to record amounts receivable from other countries for terminal dues on letters cards and other articles received from another country by air. 1. Balance (debit) represents amounts receivable from other countries for charges incurred or services performed on U.S. mail received from another country. 2. Debit entries include terminal dues on letters cards and other articles received from another country by air. 3. Credit entries include payment received from foreign countries.
13264	000	FOR COUNTRY RECEIVABLE-INT'L EXP. MAIL ---------- Primary Account: International Express Mail This account is used to record the amount receivable from foreign countries for International Express Mail received in the United States. 1. Balance (debit) represents the amount receivable from foreign countries for International Express Mail received in the United States. 2. Debit entries include amounts receivable from foreign countries for International Express Mail. (Credit contra account 41531.) 3. Credit entries include adjustments.
13323	000	ALTERNATE RECEIVABLE - TO COLLECTION AGENCY ---------- Primary Account: Alternate -- To Collection Agency This account is used to record receivables sent as second referral to a debt collection agency. 1. Balance (debit) represents accounts receivable due from commercial businesses. 2. Debit entries include accounts receivable due from commercial businesses. (Credit contra account 13480 or 13490.) 3. Credit entries include payments received or amounts written off. (Debit contra account 13940 or 23434.)
13410	000	CASH HELD BY CONSIGNEES RECEIVABLE ---------- Primary Account: Receivables -- Cash Held by Consignees This account is used to record the estimated value of cash held by consignees and payable to the Postal Service from the Stamps on Consignment Program. 1. Balance (debit) represents the cumulative amount of receivable to date. 2. Debit entries represent increases in the amount of the receivable. (Credit account 41129 Stamps on Consignment Revenue.) 3. Credit entries represent reductions in the amount of the receivable. (Debit account 11311 Reported Deposits.)

Asset Accounts

Account Number	Sub account	Account Description
13411	000	MISC RECEIVABLE ---------- Primary Account: Miscellaneous Receivables This account is used to record the postmasters' suspense account adjustments for accounts receivable. 1. Balance -- This account normally has a zero balance. 2. Debit entries include postmaster adjustment entries on statements of account. 3. Credit entries include memoranda issued by the ISC to postmasters for amounts shown in suspense (such as salary advances or fixed credit shortages) to be set up as accounts receivable. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
13411	554	A/R - ADV SALARY PAYMENTS - ISSUED ---------- Primary Account: Miscellaneous Receivables This account is used to record the postmasters' suspense account adjustments for accounts receivable. 1. Balance -- This account normally has a zero balance. 2. Debit entries include postmaster adjustment entries on statements of account. 3. Credit entries include memoranda issued by the ISC to postmasters for amounts shown in suspense (such as salary advances or fixed credit shortages) to be set up as accounts receivable. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
13411	636	MISC RECEIVABLE (DIR BY ISC/FORM 1902 SENT) ---------- Primary Account: Miscellaneous Receivables This account is used to record the postmasters' suspense account adjustments for accounts receivable. 1. Balance -- This account normally has a zero balance. 2. Debit entries include postmaster adjustment entries on statements of account. 3. Credit entries include memoranda issued by the ISC to postmasters for amounts shown in suspense (such as salary advances or fixed credit shortages) to be set up as accounts receivable. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Miscellaneous Receivables
13412	000	CASH SUSPENSE RECEIVABLE-PER SOA ---------- Primary Account: Receivables -- Cash Suspense -- Per Statement of Account This account is used to record prior period suspense items. 1. Balance (debit) represents suspense amounts on hand in post offices. 2. Debit entries include suspense amounts due the United States at the end of the reporting period. 3. Credit entries include adjustments made during the reporting period. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
13412	754	SALARY ADVANCE ISSUED RECEIVABLE ---------- Primary Account: Receivables -- Cash Suspense -- Per Statement of Account This account is used to record prior period suspense items. 1. Balance (debit) represents suspense amounts on hand in post offices. 2. Debit entries include suspense amounts due the United States at the end of the reporting period. 3. Credit entries include adjustments made during the reporting period. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Salary Advance Issued
13412	755	EMERGEMCY TRAVEL ADVANCE ISSUED ---------- Primary Account: Receivables -- Cash Suspense -- Per Statement of Account This account is used to record prior period suspense items. 1. Balance (debit) represents suspense amounts on hand in post offices. 2. Debit entries include suspense amounts due the United States at the end of the reporting period. 3. Credit entries include adjustments made during the reporting period. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Travel Advance Issued

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Account Number	Sub account	Account Description
13412	764	EMPLOYEE CASH CREDIT SHORTAGE ---------- Primary Account: Receivables -- Cash Suspense -- Per Statement of Account This account is used to record prior period suspense items. 1. Balance (debit) represents suspense amounts on hand in post offices. 2. Debit entries include suspense amounts due the United States at the end of the reporting period. 3. Credit entries include adjustments made during the reporting period. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Food Coupons Shortage Issued
13412	767	EMPLOYEE STAMP CREDIT SHORTAGE ---------- Primary Account: Receivables -- Cash Suspense -- Per Statement of Account This account is used to record prior period suspense items. 1. Balance (debit) represents suspense amounts on hand in post offices. 2. Debit entries include suspense amounts due the United States at the end of the reporting period. 3. Credit entries include adjustments made during the reporting period. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Stamp Credit Shortage Issued
13417	000	AUDIT DIFF REC'ABLE-DUE USPS-MONEY ORDER DIV ---------- Primary Account: Audit Differences -- Overages/Shortages -- Per Money Order Division This account is used to record audit differences per Money Order Division. 1. Balance (debit) represents adjustments to Postmaster's Statements of Account that have not been reported by the postmaster and reflected in his accountable balance. 2. Debit entries include (a) additional amounts determined to be accountable from postmasters (audit differences -- short) after examination of Postmaster's Statements of Account by ISCs (account 13416) and (b) amounts previously credited to accounts 13415 13416 or 13417 and recorded by postmasters on their Statements of Account (on advice from ISCs) as audit differences due postmasters (account 23411). 3. Credit entries include (a) reductions in amount determined to be accountable from postmasters (audit differences -- over -- account 23416) after examination of Postmaster's Statements of Account by ISCs (account 13416) and (b) amounts previously debited to account 13416 and recorded by postmasters on their Statements of Account (on advice from ISCs) as audit differences due Postal Service under account 13415. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
13432	200	TRANSFER PM ACCOUNTABILITY (BY ISC) ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Receipt of Former Postmaster's Accountability This account is used to record the receipt of former postmaster's accountability. 1. Balance (debit/credit) represents receipt of account items from the account of the former postmaster for which he is still accountable. 2. Debit entries include the charge of accountability to one postmaster when another postmaster's accountability has been or will be credited. 3. Credit entries include a reduction in the charge to one postmaster when another postmaster's accountability has been or will be charged. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Transfer of Postmaster Accountability
13433	599	TRANSFER OF PM ACCOUNTABILITY (BY ISC) ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Transfer of Postmaster's Accountability This account is used to record the transfer of Postmaster's accountability. 1. Balance (debit/credit) represents accountability items that are in the process of transfer from the accounts of one postmaster to the accounts of another postmaster. 2. Debit entries include the charge of accountability to one postmaster when another postmaster's accountability has been or will be credited. 3. Credit entries include a reduction in the charge to one postmaster when another postmaster's accountability has been or will be charged. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Transfer of Postmaster Accountability

Asset Accounts

Account Number	Sub account	Account Description
13460	000	TERMINATED EMPLOYEES PAYROLL RECEIVABLE ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Terminated Employees' Payroll Receivable This account is used to record amounts due from terminated employees for overpayment of salary leave and fringe benefits.
13462	000	EMPLOYEE CLAIMS RECEIVABLE ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Employees' Claims This account is used to record amounts due from employees both active and terminated for shortages in fixed credits loss or damage of mails and damage to Postal Service property and vehicles while on duty. 1. Balance (debit) represents amounts receivable from active and terminated employees. 2. Debit entries include amounts receivable as stated above. 3. Credit entries include payments received and adjustments.
13463	000	ADJUST PAYROLL RECEIVABLE HOLDING ACCT ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Adjusted Payroll Receivables Holding Account This account is used as a holding account for recording payroll receivables that were processed after the Accounts Receivable System has closed. 1. Balance (debit) represents payroll receivables processed after the Accounts Receivable System has closed. 2. Debit entries include the amount of the receivables. 3. Credit entries include the amount of the receivables to be transferred to the proper receivable account. Note: This account is restricted for use of the MNISC only.
13464	000	INSPECTION SERVICE CASE RECEIVABLE ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Inspection Service Cases This account is used to record receivables due from Inspection Service cases. 1. Balance (debit) represents amounts receivable from Inspection Service cases. 2. Debit entries include amounts due as stated above. 3. Credit entries include payments received and adjustments.
13465	000	ACTIVE EMPLOYEES PAYROLL RECEIVABLE ---------- ACTIVE EMPLOYEES PAYROLL RECEIVABLE
13470	000	MOTOR VEHICLE ACCIDENTS RECEIVABLE ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Motor Vehicle Accidents This account is used to record amounts due from government employees and private individuals for damages incurred to government-owned vehicles due to accidents. 1. Balance (debit) represents amounts receivable. 2. Debit entries include the amounts of the damage. 3. Credit entries include payments received.
13475	000	PROPERTY DAMAGE RECEIVABLE ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Property Damage This account is used to record amounts due from private persons for damages to postal property due to accidents. 1. Balance (debit) represents amounts receivable. 2. Debit entries include the amounts of the damage. 3. 3Credit entries include payments received and adjustments.
13476	000	ACCTS REC-CIVIL RESTITUTION-INSP SVC CASES ---------- ACCTS REC-CIVIL RESTITUTION-INSP SVC CASES

Asset Accounts

Account Number	Sub account	Account Description
13480	000	MONEY ORDER CUSTOMERS RECEIVABLE ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Money Order Customers This account is used to record amounts receivable from customers for double payment of Money Orders payment to wrong persons and payment of forged Money Orders. 1. Balance (debit) represents amounts receivable from customers. 2. Debit entries include (a) postings from transfer advices to Money Order Division covering deposits of cash by inspectors with the disbursing officer and (b) postings from lists of erroneous payments discovered in Money Order Division when reconciling Money Orders issued with Money Orders paid. (Credit contra account 21114 or 21115 holding file paid and duplicate issue Money Orders.) 3. Credit entries include (a) posting from Schedule of Collections covering cash collected and deposited by inspectors and (b) from schedule of collections and transfer advices received in the Money Order Division from information service centers. Note: Subsidiary records will be maintained by name of debtor.
13485	000	A/R - OTHER - PAYMENTS ON ACCOUNT ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Payments on Account This account is used to record payments that can be identified to a specific customer but cannot immediately be identified to a specific debit item (invoice or other charge). 1. Balance (credit) represents payments from customers credited to customer accounts but not to specific items. 2. Credit entries include payments from customers where a specific debit item cannot be identified. 3. Debit entries represent adjustments where on account credits are applied to specific debit items or refunded.
13490	000	MISC RECEIVABLE ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- Miscellaneous This account is used to record amounts receivable which cannot be classified in other accounts beginning with 134. 1. Balance (debit) represents amount receivable which cannot be classified in other accounts receivable accounts. 2. Debit entries include amounts receivable. 3. Credit entries include payments received. Note: Subsidiary records will be maintained by name of debtor.
13492	000	A/R-CUSTOMS DUTIES & FEES-GLOBAL PKG LINK ---------- A/R-CUSTOMS DUTIES & FEES-GLOBAL PKG LINK
13493	000	ISAL & IPA RECEIVABLE ---------- Primary Account: Postmaster's Unsettled Losses Claimed -- International Surface Air Lift Mail (ISAL) and International Priority Airmail (IPA) This account is used to record amounts due from business mailers for International Surface Air Lift mail. 1. Balance (debit) represents amounts receivable due from business mailers for ISAL and IPA. 2. Debit entries include amounts receivable due from business mailers as described above. (Contra account 41432 (ISAL) 41433 (IPA).) 3. Credit entries include payments received and adjustments. Note: Restricted for use by the St. Louis ISC only.
13495	000	A/R-OTH-DUE FROM U S TREAS-CANCEL PAYROLLCKS ---------- A/R-OTH-DUE FROM U S TREAS-CANCEL PAYROLLCKS

Asset Accounts

Account Number	Sub account	Account Description
13810	000	MORTGAGE RECEIVABLE ---------- Primary Account: Mortgages This account is used to record the principal amount of unliquidated mortgages accepted by Postal Service from the sale of real property. 1. Balance (debit) represents the unliquidated amount of mortgages. 2. Debit entries include the principal amount of mortgage. 3. Credit entries include payment received. Note: Subsidiary records will be maintained by name of debtor.
13811	000	MORTGAGE RECEIVABLE-USPS SHARED APPRECIATION ---------- MORTGAGE RECEIVABLE-USPS SHARED APPRECIATION
13920	000	ALLOWANCE UNCOLLECTIBLE ACCTS-FOR COUNTRIES ---------- Primary Account: Foreign Countries This account is used to record estimated uncollectible accounts receivable from foreign countries based on a twice-a-year review of receivable. 1. Balance (credit) represents estimated uncollectible. 2. Credit entries include international accounts three years or older deemed uncollectible. (Debit contra account 56213.) 3. Debit entries include amounts written off each accounting period.
13940	000	ALLOWANCE UNCOLLECTIBLE ACCTS-OTHER ---------- Primary Account: Other This account is used to record receivable estimated as uncollectible based on a twice-a-year review and which cannot be classified in accounts 13910 and 13920. 1. Balance (credit) represents receivables deemed uncollectible. 2. Debit entries include amounts written off each accounting period. 3. Credit entries include uncollectible receivables.
14211	001	RETAIL PROD INVENTORY (BAL BEG YR) ---------- RETAIL PROD INVENTORY (BAL BEG YR)
14211	042	RETAIL PROD INVENTORY (RECEIPTS/ADD PURCH) ---------- RETAIL PROD INVENTORY (RECEIPTS/ADD PURCH)
14211	044	RETAIL PROD INVENTORY (INV ADJ) ---------- RETAIL PROD INVENTORY (INV ADJ)
14211	064	RETAIL PROD INVENTORY - ALLOW FOR OBSOL INV ---------- RETAIL PROD INVENTORY - ALLOW FOR OBSOL INV
14212	001	RETAIL PROD INF-LOVE MERCH(BAL BEG YR) ---------- RETAIL PROD INF-LOVE MERCH(BAL BEG YR)
14212	042	RETAIL PROD INV-LOVE MERCH(RECEIPTS/ADD PRCH) ---------- RETAIL PROD INV-LOVE MERCH(RECEIPTS/ADD PRCH)
14212	044	RETAIL PROD INV-LOVE MERCH(INV ADJ) ---------- RETAIL PROD INV-LOVE MERCH(INV ADJ)

Asset Accounts

Account Number	Sub account	Account Description
14212	064	RETAIL PROD INV-LOVE MERCH-ALLOW FOR OBSL INV ---------- RETAIL PROD INV-LOVE MERCH-ALLOW FOR OBSL INV
14213	001	RETAIL PROD INV-SPRING MERCH(BAL BEG YR) ---------- RETAIL PROD INV-SPRING MERCH(BAL BEG YR)
14213	042	RETAIL PROD INV-SPRING MERCH(RECPT/ADD PURCH) ---------- RETAIL PROD INV-SPRING MERCH(RECPT/ADD PURCH)
14213	044	RETAIL PROD INV-SPRING MERCH(INV ADJ) ---------- RETAIL PROD INV-SPRING MERCH(INV ADJ)
14213	064	RETAIL PROD INV-SPRING MERCH-ALLOW OBSOL INV ---------- RETAIL PROD INV-SPRING MERCH-ALLOW OBSOL INV
14214	001	RETAIL PROD INV-LOONEY TUNES MRCH(BAL BEG YR) ---------- RETAIL PROD INV-LOONEY TUNES MRCH(BAL BEG YR)
14214	042	RETAIL PROD INV-LOONEY TUNES(RCPTS/ADD PURCH) ---------- RETAIL PROD INV-LOONEY TUNES(RCPTS/ADD PURCH)
14214	044	RETAIL PROD INV-LOONEY TUNES MERCH(INV ADJ) ---------- RETAIL PROD INV-LOONEY TUNES MERCH(INV ADJ)
14214	064	RTL PROD INV-LOONEY TUNES MERCH-ALLOW OBS INV ---------- RTL PROD INV-LOONEY TUNES MERCH-ALLOW OBS INV
14215	001	RETAIL PROD INV-CTC MERCH(BAL BEG YR) ---------- RETAIL PROD INV-CTC MERCH(BAL BEG YR)
14215	040	RETAIL PROD INV-CTC MERCH(ISSUES) ---------- RETAIL PROD INV-CTC MERCH(ISSUES)
14215	044	RETAIL PROD INV-CTC MERCH(INV ADJ) ---------- RETAIL PROD INV-CTC MERCH(INV ADJ)
14215	064	RETAIL PROD INV-CTC MERCH-ALLOW FOR OBS INVNT ---------- RETAIL PROD INV-CTC MERCH-ALLOW FOR OBS INVNT

Asset Accounts

Account Number	Sub account	Account Description
14216	001	RTAIL PROD INV-PSTMRK AMRICA MRCH(BAL BEG YR) ---------- RTAIL PROD INV-PSTMRK AMRICA MRCH(BAL BEG YR)
14216	042	RTL PRD INV-PSTMRK AMRICA MRCH(RCPTS/ADD PRCH ---------- RTL PRD INV-PSTMRK AMRICA MRCH(RCPTS/ADD PRCH
14216	044	RTL PROD INV-PSTMRK AMERICA MRCH(INV ADJ) ---------- RTL PROD INV-PSTMRK AMERICA MRCH(INV ADJ)
14216	064	RTL PROD INV-PSTMRK AMER MERCH-ALLOW OBS INV ---------- RTL PROD INV-PSTMRK AMER MERCH-ALLOW OBS INV
14217	001	RETAIL PROD INV-BLCKBUSTER MRCH(BAL BEG YR) ---------- RETAIL PROD INV-BLCKBUSTER MRCH(BAL BEG YR)
14217	042	RTL PROD INV-BLCKBUSTER MRCH(RCPTS/ADD PRCH) ---------- RTL PROD INV-BLCKBUSTER MRCH(RCPTS/ADD PRCH)
14217	044	RETAIL PROD INV-BLCKBUSTER MRCH(INV ADJ) ---------- RETAIL PROD INV-BLCKBUSTER MRCH(INV ADJ)
14217	064	RTL PROD INV-BLCKBSTR MERCH-ALLOW OBSOL INV ---------- RTL PROD INV-BLCKBSTR MERCH-ALLOW OBSOL INV
14310	001	INVENTORIES-WIP-MES-MFD-MATLS(BAL. BEG. YEAR)
14310	041	INV-WIP-MES MFT MATRL-I/T(INTRA USPS ONLY)
14310	044	INVENTORIES-WIP-MES-MFD MATLS(INV. ADJ.)
14310	045	INVENTORIES-WIP-MES-MFD MATLS (REVALUATIONS)
14310	063	INVENTORIES-WIP-MES-MFD MATLS (TR FR)
14310	064	INVENTORIES-WIP-MES-MFD MATLS (TR TO)
14311	001	INVENTORIES-RAW-MATLS-MES (BAL BEG YEAR)
14311	040	INVENTORIES-RAW MATLS-MES (SALES)
14311	041	INV-RAW MATL-MES INV-I/T(INTRA USPS ONLY)
14311	042	INVENTORIES-RAW MATLS-MES (RECEIPTS)
14311	044	INVENTORIES-RAW MATLS-MES (INV. ADJ.)
14311	045	INVENTORIES-RAW MATLS-MES (REVALUATION)
14311	063	INVENTORIES-RAW MATLS-MES(TR.FR.USPSLOC.)
14311	064	INVENTORIES-RAW MATLS-MES (TR TO USPS LOC)
14321	001	INV-SUPPLIES&MATRLS-MDC'S(BAL.BEG.YEAR)
14321	040	INV SUPPLIES&MATRLS-MDC'S(SALES/ISSUES)

Asset Accounts

Account Number	Sub account	Account Description
14321	041	INV-SUPPLIES-MATRLS-MDC'S I/T(INTRA-USPS ONLY
14321	042	INV.SUPPLIES&MATRLS-MDC'S(RECEIPTS)
14321	044	INV.SUPPLS&MATRLS-MDC'S(INV.ADJ.)
14321	045	INV-SUPPLS&MATRLS-MDC'S (REEVALUATION)
14321	047	INV-SUPPLS&MATRLS-MDC'S (OBS.INV./W-OFF)
14321	049	INV-SUPPLS&MATRLS-MDC'S (REPAIR/RETURN)
14321	060	INV-SUPPLS&MATRL'S-MDC'S (CZ.R&E/MES PTS)
14321	063	INV-SUPPLS&MATRLS-MDC'S (TR.FR.USPS.LOC)
14321	064	INV-SUPPLS & MTRLS-MDC'S (TR.TO USPSLOC.) ---------- Primary Account: Material Distribution Centers -- Mail Transportation Equipment Centers This account is used to record the value of supplies and materials (excluding printed material and expendable noncapital equipment) inventories maintained under financial control at MDCs to support postal operations. Acquisitions are made Through B/A code 7D MDCs and Headquarters organizations. Inventory additions may also be transferred from the mail equipment shops. Inventories are priced based on average unit cost. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposals. 2. Debit entries include the cost of inventories received and accepted by the MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Note: Handbooks forms and certain other low unit cost items that are expensed when purchased are not maintained under financial inventory control; thus their value is not included in this account. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC. Subaccount Usage: Transfers To Other Postal Service Locations
14331	001	MBRU'S INVENTORY (BAL. BEG. YEAR) ---------- Primary Account: Mailbag Repair Units This account is used to record the value of Supplies Materials and equipment used by the mailbag repair units at mail transport equipment centers to repair mailbag equipment. The balance may be adjusted based on the annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value of inventories plus additions minus issues to the workroom floor. 2. Debit entries include purchases from vendors (credit contra account 23433) transfers from the Mail Equipment Shops (credit contra account 56810) and material distribution centers (credit contra account 1432064). 3. Credit entries include issues from supply inventory to the workroom floor. (Debit contra account 52130.) Subaccount Usage: Balance Beginning of Year
14331	040	MBRU'S INVENTORY (SALES) ---------- Primary Account: Mailbag Repair Units This account is used to record the value of Supplies Materials and equipment used by the mailbag repair units at mail transport equipment centers to repair mailbag equipment. The balance may be adjusted based on the annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value of inventories plus additions minus issues to the workroom floor. 2. Debit entries include purchases from vendors (credit contra account 23433) transfers from the Mail Equipment Shops (credit contra account 56810) and material distribution centers (credit contra account 1432064). 3. Credit entries include issues from supply inventory to the workroom floor. (Debit contra account 52130.) Subaccount Usage: Sales/Issues

Asset Accounts

Account Number	Sub account	Account Description
14331	041	INV-SPLY/MATL/EQUP-MTES-MAILBAG REPAIR UNIT ---------- Primary Account: Mailbag Repair Units This account is used to record the value of Supplies Materials and equipment used by the mailbag repair units at mail transport equipment centers to repair mailbag equipment. The balance may be adjusted based on the annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value of inventories plus additions minus issues to the workroom floor. 2. Debit entries include purchases from vendors (credit contra account 23433) transfers from the Mail Equipment Shops (credit contra account 56810) and material distribution centers (credit contra account 1432064). 3. Credit entries include issues from supply inventory to the workroom floor. (Debit contra account 52130.)
14331	042	MBRU'S INVENTORY (RECEIPTS) ---------- Primary Account: Mailbag Repair Units This account is used to record the value of Supplies Materials and equipment used by the mailbag repair units at mail transport equipment centers to repair mailbag equipment. The balance may be adjusted based on the annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value of inventories plus additions minus issues to the workroom floor. 2. Debit entries include purchases from vendors (credit contra account 23433) transfers from the Mail Equipment Shops (credit contra account 56810) and material distribution centers (credit contra account 1432064). 3. Credit entries include issues from supply inventory to the workroom floor. (Debit contra account 52130.) Subaccount Usage: Receipts/Additions Purchased
14331	044	MBRU'S INVENTORY (INV ADJUSTMENT) ---------- Primary Account: Mailbag Repair Units This account is used to record the value of Supplies Materials and equipment used by the mailbag repair units at mail transport equipment centers to repair mailbag equipment. The balance may be adjusted based on the annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value of inventories plus additions minus issues to the workroom floor. 2. Debit entries include purchases from vendors (credit contra account 23433) transfers from the Mail Equipment Shops (credit contra account 56810) and material distribution centers (credit contra account 1432064). 3. Credit entries include issues from supply inventory to the workroom floor. (Debit contra account 52130.) Subaccount Usage: Inventory Adjustments
14331	060	MBRU'S INVENTORY (CAP. R&E PROJ.) ---------- Primary Account: Mailbag Repair Units This account is used to record the value of Supplies Materials and equipment used by the mailbag repair units at mail transport equipment centers to repair mailbag equipment. The balance may be adjusted based on the annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value of inventories plus additions minus issues to the workroom floor. 2. Debit entries include purchases from vendors (credit contra account 23433) transfers from the Mail Equipment Shops (credit contra account 56810) and material distribution centers (credit contra account 1432064). 3. Credit entries include issues from supply inventory to the workroom floor. (Debit contra account 52130.) Subaccount Usage: Capitalization of Research and Engineering Projects

Asset Accounts

Account Number	Sub account	Account Description
14331	063	MBRU'S INVENTORY (TR.FR.USPSLOC.) ---------- Primary Account: Mailbag Repair Units This account is used to record the value of Supplies Materials and equipment used by the mailbag repair units at mail transport equipment centers to repair mailbag equipment. The balance may be adjusted based on the annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value of inventories plus additions minus issues to the workroom floor. 2. Debit entries include purchases from vendors (credit contra account 23433) transfers from the Mail Equipment Shops (credit contra account 56810) and material distribution centers (credit contra account 1432064). 3. Credit entries include issues from supply inventory to the workroom floor. (Debit contra account 52130.) Subaccount Usage: Transfers From Other Postal Service Locations
14331	064	MBRU'S INVENTORY (TR.TO USPSLOC.) ---------- Primary Account: Mailbag Repair Units This account is used to record the value of Supplies Materials and equipment used by the mailbag repair units at mail transport equipment centers to repair mailbag equipment. The balance may be adjusted based on the annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value of inventories plus additions minus issues to the workroom floor. 2. Debit entries include purchases from vendors (credit contra account 23433) transfers from the Mail Equipment Shops (credit contra account 56810) and material distribution centers (credit contra account 1432064). 3. Credit entries include issues from supply inventory to the workroom floor. (Debit contra account 52130.) Subaccount Usage: Transfers To Other Postal Service Locations
14331	069	MBRU'S INVENTORY (W/OFF AS EXP.) ---------- Primary Account: Mailbag Repair Units This account is used to record the value of Supplies Materials and equipment used by the mailbag repair units at mail transport equipment centers to repair mailbag equipment. The balance may be adjusted based on the annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value of inventories plus additions minus issues to the workroom floor. 2. Debit entries include purchases from vendors (credit contra account 23433) transfers from the Mail Equipment Shops (credit contra account 56810) and material distribution centers (credit contra account 1432064). 3. Credit entries include issues from supply inventory to the workroom floor. (Debit contra account 52130.) Subaccount Usage: Written Off as Expense
14341	001	POSTAGE STAMP INVENTORY (BAL. BEG. YEAR) ---------- Primary Account: Postage Stamp Inventory This account is used to accommodate special situations where the purchase of postage stamps is treated as inventory rather than direct expense. These are unique cases identified by the Manager Stamp Acquisition and Distribution Headquarters. Subaccount Usage: Balance Beginning of Year
14341	040	POSTAGE STAMP INVENTORY (SALES/ISSUES) ---------- Primary Account: Postage Stamp Inventory This account is used to accommodate special situations where the purchase of postage stamps is treated as inventory rather than direct expense. These are unique cases identified by the Manager Stamp Acquisition and Distribution Headquarters. Subaccount Usage: Sales/Issues

Asset Accounts

Account Number	Sub account	Account Description
14341	042	POSTAGE STAMP INVENTORY (RECEIPTS) ---------- Primary Account: Postage Stamp Inventory This account is used to accommodate special situations where the purchase of postage stamps is treated as inventory rather than direct expense. These are unique cases identified by the Manager Stamp Acquisition and Distribution Headquarters. Subaccount Usage: Receipts/Additions Purchased
14341	063	POSTAGE STAMP INVENTORY (TR FR) ---------- Primary Account: Postage Stamp Inventory This account is used to accommodate special situations where the purchase of postage stamps is treated as inventory rather than direct expense. These are unique cases identified by the Manager Stamp Acquisition and Distribution Headquarters. Subaccount Usage: Transfers From Other Postal Service Locations
14341	064	POSTAGE STAMP INVENTORY (TR TO) ---------- Primary Account: Postage Stamp Inventory This account is used to accommodate special situations where the purchase of postage stamps is treated as inventory rather than direct expense. These are unique cases identified by the Manager Stamp Acquisition and Distribution Headquarters. Subaccount Usage: Transfers To Other Postal Service Locations
14351	001	MVS INVENTORY (BAL. BEG. YEAR) ---------- Primary Account: Parts and Supplies -- Vehicle Maintenance Facilities This account is used to record the value of repair parts vehicle fuels and lubricants maintained at VMFs to support fleet maintenance operations. Pricing is based on average unit cost. The account balance may be adjusted based on annual physical inventories. 1. Balance (debit) represents the beginning inventory balance plus additions minus issues and disposals. 2. Debit entries include inventories received and accepted by VMFs (credit contra account 23433) transfers from the Topeka material distribution center (credit contra account 14353.063) and inventory adjustments (credit contra account 52240). 3. Credit entries include the cost of issues (debit contra account 52150) disposals (debit contra account 52250) and inventory adjustments (debit contra account 52240). Subaccount Usage: Balance Beginning of Year
14351	040	MVS INVENTORY (SALES) ---------- Primary Account: Parts and Supplies -- Vehicle Maintenance Facilities This account is used to record the value of repair parts vehicle fuels and lubricants maintained at VMFs to support fleet maintenance operations. Pricing is based on average unit cost. The account balance may be adjusted based on annual physical inventories. 1. Balance (debit) represents the beginning inventory balance plus additions minus issues and disposals. 2. Debit entries include inventories received and accepted by VMFs (credit contra account 23433) transfers from the Topeka material distribution center (credit contra account 14353.063) and inventory adjustments (credit contra account 52240). 3. Credit entries include the cost of issues (debit contra account 52150) disposals (debit contra account 52250) and inventory adjustments (debit contra account 52240). Subaccount Usage: Sales/Issues

Asset Accounts

Account Number	Sub account	Account Description
14351	041	MVS INVENTORY IN TRANSIT (INTRA-USPS ONLY) ---------- Primary Account: Parts and Supplies -- Vehicle Maintenance Facilities This account is used to record the value of repair parts vehicle fuels and lubricants maintained at VMFs to support fleet maintenance operations. Pricing is based on average unit cost. The account balance may be adjusted based on annual physical inventories. 1. Balance (debit) represents the beginning inventory balance plus additions minus issues and disposals. 2. Debit entries include inventories received and accepted by VMFs (credit contra account 23433) transfers from the Topeka material distribution center (credit contra account 14353.063) and inventory adjustments (credit contra account 52240). 3. Credit entries include the cost of issues (debit contra account 52150) disposals (debit contra account 52250) and inventory adjustments (debit contra account 52240). Subaccount Usage: In Transit (Intra Post Office Only)
14351	042	MVS INVENTORY (RECEIPTS) ---------- Primary Account: Parts and Supplies -- Vehicle Maintenance Facilities This account is used to record the value of repair parts vehicle fuels and lubricants maintained at VMFs to support fleet maintenance operations. Pricing is based on average unit cost. The account balance may be adjusted based on annual physical inventories. 1. Balance (debit) represents the beginning inventory balance plus additions minus issues and disposals. 2. Debit entries include inventories received and accepted by VMFs (credit contra account 23433) transfers from the Topeka material distribution center (credit contra account 14353.063) and inventory adjustments (credit contra account 52240). 3. Credit entries include the cost of issues (debit contra account 52150) disposals (debit contra account 52250) and inventory adjustments (debit contra account 52240). Subaccount Usage: Receipts/Additions Purchased
14351	044	MVS INVENTORY (INV. ADJ.) ---------- Primary Account: Parts and Supplies -- Vehicle Maintenance Facilities This account is used to record the value of repair parts vehicle fuels and lubricants maintained at VMFs to support fleet maintenance operations. Pricing is based on average unit cost. The account balance may be adjusted based on annual physical inventories. 1. Balance (debit) represents the beginning inventory balance plus additions minus issues and disposals. 2. Debit entries include inventories received and accepted by VMFs (credit contra account 23433) transfers from the Topeka material distribution center (credit contra account 14353.063) and inventory adjustments (credit contra account 52240). 3. Credit entries include the cost of issues (debit contra account 52150) disposals (debit contra account 52250) and inventory adjustments (debit contra account 52240). Subaccount Usage: Inventory Adjustments
14351	063	MVS INVENTORY (TR.FR.USPSLOC.) ---------- Primary Account: Parts and Supplies -- Vehicle Maintenance Facilities This account is used to record the value of repair parts vehicle fuels and lubricants maintained at VMFs to support fleet maintenance operations. Pricing is based on average unit cost. The account balance may be adjusted based on annual physical inventories. 1. Balance (debit) represents the beginning inventory balance plus additions minus issues and disposals. 2. Debit entries include inventories received and accepted by VMFs (credit contra account 23433) transfers from the Topeka material distribution center (credit contra account 14353.063) and inventory adjustments (credit contra account 52240). 3. Credit entries include the cost of issues (debit contra account 52150) disposals (debit contra account 52250) and inventory adjustments (debit contra account 52240). Subaccount Usage: Transfers From Other Postal Service Locations

Asset Accounts

Account Number	Sub account	Account Description
14351	064	MVS INVENTORY (TR.TO USPSLOC.) ---------- Primary Account: Parts and Supplies -- Vehicle Maintenance Facilities This account is used to record the value of repair parts vehicle fuels and lubricants maintained at VMFs to support fleet maintenance operations. Pricing is based on average unit cost. The account balance may be adjusted based on annual physical inventories. 1. Balance (debit) represents the beginning inventory balance plus additions minus issues and disposals. 2. Debit entries include inventories received and accepted by VMFs (credit contra account 23433) transfers from the Topeka material distribution center (credit contra account 14353.063) and inventory adjustments (credit contra account 52240). 3. Credit entries include the cost of issues (debit contra account 52150) disposals (debit contra account 52250) and inventory adjustments (debit contra account 52240). Subaccount Usage: Transfers To Other Postal Service Locations
14353	001	MOTOR VEH. PARTS-SPLY. CTRS. (BAL. BEG. YEAR) ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Balance Beginning of Year
14353	040	MOTOR VEH. PARTS-SPLY. CTRS. (SALES) ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Sales/Issues
14353	041	INV-SPLY MATL EQUP-SCS-MTR VHL PRT I/T-USPS ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210).

Asset Accounts

Account Number	Sub account	Account Description
14353	042	MOTOR VEH. PARTS-SPLY. CTRS. (RECEIPTS) ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Receipts/Additions Purchased
14353	044	MOTOR VEH.PARTS-SPLY.CTRS. (INV.ADJ.) ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Inventory Adjustments
14353	045	MOTOR VEH PARTS-SPLY CTRS-REVALUATION ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Revaluation
14353	047	MOTOR VEH. PARTS-SPLY. CTRS. (OBS.INV./W-OFF) ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Obsolete Inventory Written Off

Asset Accounts

Account Number	Sub account	Account Description
14353	049	MOTOR VEH. PARTS-SPLY. CTRS. (REPAIR/RETURN) ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Repaired and Returned to Stock
14353	060	MOTOR VEH.PART SUPPLY CTRS. (CZ R&E/MES PTS) ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Capitalization of Research and Engineering
14353	063	MOTOR VEH.PART SUPPLY CTRS. (TR.FR.USPS LOC) ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Transfers From Other Postal Service Locations
14353	064	MOTOR VEH.PART SUPPLY CTRS. (TR.TO USPS LOC) ---------- Primary Account: Supply Center Stock -- Motor Vehicle Parts This account is used to record the cost of motor vehicle parts and supplies stocked at the Topeka material distribution center to support vehicle maintenance operations. Acquisitions are made Through B/A code 7D. Pricing is based on average unit cost. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the A/P beginning inventory balance plus additions minus transfers and disposal. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include transfers to vehicle maintenance facilities inventories based on average unit cost (debit control account 1435064) obsolete inventory written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Transfers To Other Postal Service Locations

Asset Accounts

Account Number	Sub account	Account Description
14361	001	CAP.EQUIP. IN STOCK@SPLY.CTR.(BAL. BEG. YEAR) ---------- Primary Account: Supply Center Stock -- Capital Equipment This account is used to record the cost of new capital personal property procured Through B/A code 7D by material distribution centers and Headquarters for stock at MDCs and subsequent transfer to requisitioning organizations. It does not include used personal property or equipment stored in area warehouses by manufacturers or in commercial warehouses. Personal property in inventory is not depreciated. Depreciation begins after the cost is capitalized upon transfer to user organizations. Cost is based on average unit price. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value plus additions minus transfers and disposals. 2. Debit entries include the cost of equipment accepted and received by material distribution centers (credit contra account 1623X 1643X or 1653X). 3. Credit entries include transfers by material distribution centers to requisitioning organizations (debit contra account 17201 17401 or 17501) and obsolete property written off (debit contra account 54620). Subaccount Usage: Balance Beginning of Year
14361	041	INV-SPLY MATL/EQUP-SCS-CAPT EQUP-I/T USPS ---------- Primary Account: Supply Center Stock -- Capital Equipment This account is used to record the cost of new capital personal property procured Through B/A code 7D by material distribution centers and Headquarters for stock at MDCs and subsequent transfer to requisitioning organizations. It does not include used personal property or equipment stored in area warehouses by manufacturers or in commercial warehouses. Personal property in inventory is not depreciated. Depreciation begins after the cost is capitalized upon transfer to user organizations. Cost is based on average unit price. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value plus additions minus transfers and disposals. 2. Debit entries include the cost of equipment accepted and received by material distribution centers (credit contra account 1623X 1643X or 1653X). 3. Credit entries include transfers by material distribution centers to requisitioning organizations (debit contra account 17201 17401 or 17501) and obsolete property written off (debit contra account 54620).
14361	042	CAP.EQUIP. IN STOCK@SPLY.CTR.(RECEIPTS) ---------- Primary Account: Supply Center Stock -- Capital Equipment This account is used to record the cost of new capital personal property procured Through B/A code 7D by material distribution centers and Headquarters for stock at MDCs and subsequent transfer to requisitioning organizations. It does not include used personal property or equipment stored in area warehouses by manufacturers or in commercial warehouses. Personal property in inventory is not depreciated. Depreciation begins after the cost is capitalized upon transfer to user organizations. Cost is based on average unit price. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value plus additions minus transfers and disposals. 2. Debit entries include the cost of equipment accepted and received by material distribution centers (credit contra account 1623X 1643X or 1653X). 3. Credit entries include transfers by material distribution centers to requisitioning organizations (debit contra account 17201 17401 or 17501) and obsolete property written off (debit contra account 54620). Subaccount Usage: Receipts/Additions Purchased
14361	044	CAP.EQUIP. IN STOCK@SPLY.CTR.(INV. ADJ.) ---------- Primary Account: Supply Center Stock -- Capital Equipment This account is used to record the cost of new capital personal property procured Through B/A code 7D by material distribution centers and Headquarters for stock at MDCs and subsequent transfer to requisitioning organizations. It does not include used personal property or equipment stored in area warehouses by manufacturers or in commercial warehouses. Personal property in inventory is not depreciated. Depreciation begins after the cost is capitalized upon transfer to user organizations. Cost is based on average unit price. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value plus additions minus transfers and disposals. 2. Debit entries include the cost of equipment accepted and received by material distribution centers (credit contra account 1623X 1643X or 1653X). 3. Credit entries include transfers by material distribution centers to requisitioning organizations (debit contra account 17201 17401 or 17501) and obsolete property written off (debit contra account 54620). Subaccount Usage: Inventory Adjustments

Asset Accounts

Account Number	Sub account	Account Description
14361	045	CAP EQUIP IN STOCK & SUPPLY CTR-REVALUATION ---------- Primary Account: Supply Center Stock -- Capital Equipment This account is used to record the cost of new capital personal property procured Through B/A code 7D by material distribution centers and Headquarters for stock at MDCs and subsequent transfer to requisitioning organizations. It does not include used personal property or equipment stored in area warehouses by manufacturers or in commercial warehouses. Personal property in inventory is not depreciated. Depreciation begins after the cost is capitalized upon transfer to user organizations. Cost is based on average unit price. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value plus additions minus transfers and disposals. 2. Debit entries include the cost of equipment accepted and received by material distribution centers (credit contra account 1623X 1643X or 1653X). 3. Credit entries include transfers by material distribution centers to requisitioning organizations (debit contra account 17201 17401 or 17501) and obsolete property written off (debit contra account 54620). Subaccount Usage: Revaluation
14361	061	CAP.EQUIP. IN STOCK@SPLY.CTR.(ADD/TR.CONST.) ---------- Primary Account: Supply Center Stock -- Capital Equipment This account is used to record the cost of new capital personal property procured Through B/A code 7D by material distribution centers and Headquarters for stock at MDCs and subsequent transfer to requisitioning organizations. It does not include used personal property or equipment stored in area warehouses by manufacturers or in commercial warehouses. Personal property in inventory is not depreciated. Depreciation begins after the cost is capitalized upon transfer to user organizations. Cost is based on average unit price. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value plus additions minus transfers and disposals. 2. Debit entries include the cost of equipment accepted and received by material distribution centers (credit contra account 1623X 1643X or 1653X). 3. Credit entries include transfers by material distribution centers to requisitioning organizations (debit contra account 17201 17401 or 17501) and obsolete property written off (debit contra account 54620).
14361	063	CAP.EQUIP. IN STOCK@SPLY.CTR.(TR.FR.USPSLOC.) ---------- Primary Account: Supply Center Stock -- Capital Equipment This account is used to record the cost of new capital personal property procured Through B/A code 7D by material distribution centers and Headquarters for stock at MDCs and subsequent transfer to requisitioning organizations. It does not include used personal property or equipment stored in area warehouses by manufacturers or in commercial warehouses. Personal property in inventory is not depreciated. Depreciation begins after the cost is capitalized upon transfer to user organizations. Cost is based on average unit price. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value plus additions minus transfers and disposals. 2. Debit entries include the cost of equipment accepted and received by material distribution centers (credit contra account 1623X 1643X or 1653X). 3. Credit entries include transfers by material distribution centers to requisitioning organizations (debit contra account 17201 17401 or 17501) and obsolete property written off (debit contra account 54620). Subaccount Usage: Transfers From Other Postal Service Locations
14361	064	CAP.EQUIP. IN STOCK@SPLY.CTR.(TR.TO USPSLOC.) ---------- Primary Account: Supply Center Stock -- Capital Equipment This account is used to record the cost of new capital personal property procured Through B/A code 7D by material distribution centers and Headquarters for stock at MDCs and subsequent transfer to requisitioning organizations. It does not include used personal property or equipment stored in area warehouses by manufacturers or in commercial warehouses. Personal property in inventory is not depreciated. Depreciation begins after the cost is capitalized upon transfer to user organizations. Cost is based on average unit price. The fiscal year-end balance is based on an annual physical inventory. Restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning value plus additions minus transfers and disposals. 2. Debit entries include the cost of equipment accepted and received by material distribution centers (credit contra account 1623X 1643X or 1653X). 3. Credit entries include transfers by material distribution centers to requisitioning organizations (debit contra account 17201 17401 or 17501) and obsolete property written off (debit contra account 54620). Subaccount Usage: Transfers To Other Postal Service Locations

Asset Accounts

Account Number	Sub account	Account Description
14365	001	INV-RESERVE FOR OBSOLETE INVENTORY-BAL BEG YR ---------- Primary Account: Reserve for Obsolete Inventory This account is used to record the estimated value of obsolete inventory at the material distribution centers (MDCs). 1. Balance (credit) represents the cumulative value of obsolete inventory year-to-date. 2. Debit entries include adjustments in the reserve for obsolete inventory. (Credit contra account 52220 obsolete inventories written off.) 3. Credit entries include the increase in the reserve for obsolete inventory. (Debit contra account 52220 obsolete inventories written off.) Subaccount Usage: Balance Beginning of Year
14365	047	INV-RESRV FOR OBSOLETE INV-OBS INV/W-OFF ---------- Primary Account: Reserve for Obsolete Inventory This account is used to record the estimated value of obsolete inventory at the material distribution centers (MDCs). 1. Balance (credit) represents the cumulative value of obsolete inventory year-to-date. 2. Debit entries include adjustments in the reserve for obsolete inventory. (Credit contra account 52220 obsolete inventories written off.) 3. Credit entries include the increase in the reserve for obsolete inventory. (Debit contra account 52220 obsolete inventories written off.) Subaccount Usage: Obsolete Inventory Written Off
14371	001	REPAIR PARTS POSTAL MECH. SYS(BAL. BEG. YEAR) ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Balance Beginning of Year
14371	040	REPAIR PARTS POSTAL MECH. SYS(SALES) ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Sales/Issues

Asset Accounts

Account Number	Sub account	Account Description
14371	041	INV-SPLY MATL & ESCS-REPAIR PRT I/T USPS ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210).
14371	042	REPAIR PARTS POSTAL MECH. SYS(RECEIPTS) ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Receipts/Additions Purchased
14371	044	REPAIR PARTS POSTAL MECH. SYS(INV. ADJ.) ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Inventory Adjustments
14371	045	REPAIR PARTS POSTAL MECH SYS-REVALUATION ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Revaluation

Asset Accounts

Account Number	Sub account	Account Description
14371	047	REPAIR PARTS POSTAL MECH. SYS(OBS.INV./W-OFF) ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Obsolete Inventory Written Off
14371	049	REPAIR PARTS POSTAL MECH. SYS(REPAIR/RETURN) ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Repaired and Returned to Stock
14371	060	REPAIR PARTS POSTAL MECH.SYS.(CZ.R&E/MES.PTS) ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Capitalization of Research and Engineering Projects
14371	063	REPAIR PARTS POSTAL MECH.SYS (TR.FR.USPS LOC) ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Transfers From Other Postal Service Locations

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Account Number	Sub account	Account Description
14371	064	REPAIR PARTS POSTAL MECH.SYS (TR.TO USPS LOC) ---------- Primary Account: Repair Parts This account is used to record the cost of major mechanization repair parts acquired by the material distribution centers and Headquarters organization Through Budget Authorization (B/A) Code 7D and stocked at the Topeka material distribution center. It also includes the value of repairable parts returned by postal organizations repaired and returned to inventory for subsequent reissue. Pricing is based on average unit cost. The fiscal year-end value is based on an annual physical inventory. This account is restricted to use by San Mateo ISC. 1. Balance (debit) represents the A/P beginning inventory value plus additions minus issues and disposals. 2. Debit entries include the cost of parts received and accepted by the Topeka material distribution center (credit contra account 23433) repaired parts returned to inventory (credit contra account 52230) and inventory adjustments (credit contra account 52210). 3. Credit entries include charges to requisitioning offices based on average unit cost (debit contra account 52120) obsolete inventories written off (debit contra account 52220) and inventory adjustments (debit contra account 52210). Subaccount Usage: Transfers To Other Postal Service Locations
14391	001	INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments. Subaccount Usage: Balance Beginning of Year
14391	040	INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments. Subaccount Usage: Sales/Issues
14391	041	INV-SPLY MATL EQUP-EXPD EQUP-MDC I/T USPS ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments.

Asset Accounts

Account Number	Sub account	Account Description
14391	042	INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments. Subaccount Usage: Receipts/Additions Purchased
14391	044	INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments. Subaccount Usage: Inventory Adjustments
14391	045	INV-EXPENDABLE EQUIPT-MAT DISTR CTRS-REVAL ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments. Subaccount Usage: Revaluation
14391	047	INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments. Subaccount Usage: Obsolete Inventory Written Off

Asset Accounts

Account Number	Sub account	Account Description
14391	049	INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments. Subaccount Usage: Repaired and Returned to Stock
14391	060	INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments. Subaccount Usage: Capitalization of Research and Engineering Projects
14391	063	INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments. Subaccount Usage: Transfers From Other Postal Service Locations
14391	064	INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: Material Distribution Centers This account is used to record the value of expendable equipment inventories maintained under financial control at material distribution centers. Acquisitions are funded Through B/A code 7D by material distribution centers (MDCs) and Headquarters organizations. Inventories are priced based on average unit costs. 1. Balance (debit) represents the A/P beginning inventory value plus acquisitions minus issues and disposal. 2. Debit entries include the cost of inventories received and accepted by MDCs (credit contra account 23433) and inventory adjustments (credit contra account 52210). 3. Credit entries include issues charged to requisitioning offices based on average unit cost (debit contra account 52120) issues from MDCs inventories written off and (debit contra account 52210) inventory adjustments. Subaccount Usage: Transfers To Other Postal Service Locations

Asset Accounts

Account Number	Sub account	Account Description
15115	000	US GOVERNMENT AGENCIES-ADVANCES ---------- Primary Account: U.S. Government Agencies This account is used to record funds advanced to U.S. government agencies for items to be purchased or services to be rendered. This account will also be used for payments to General Services Administration (GSA) when it is necessary to pay an invoice in advance of receipt of a receiving report. Detail records will be maintained to show the amount advanced to each agency. 1. Balance (debit) represents funds advanced and prepaid invoices to other U.S. government agencies. 2. Debit entries include contracts on Form 789 requesting advance payment prior to delivery of goods or services. 3. Credit entries represent goods or services that have been completed and moved to construction in progress (16_ _ _ series) accounts.
15130	000	EMPLOYEE TRAVEL ADVANCES ---------- Primary Account: Employee Travel Advances This account is used to record outstanding cash advances to employees for travel or for shipment of household effects. 1. Balance (debit) represents outstanding cash advances. 2. Debit entries include cash advances made to employees. 3. Credit entries include travel vouchers certified for payment and reimbursements by employees. Note: Detailed records will be maintained by name of employees within the organizational unit.
15140	000	INSPECTION SERVICE-CONFIDENTIAL INFORMATION ---------- Primary Account: Inspection Service -- Confidential Information This account is used to record unexpended amounts held by postal inspectors advanced for the purpose of obtaining confidential information. 1. Balance (debit) represents cash disbursements to postal inspectors for obtaining confidential information. 2. Debit entries include cash disbursements made to postal inspectors. 3. Credit entries include amounts expended and debited to account 56409 - confidential information. Note: Subsidiary records showing unexpended amounts held by individual postal inspectors will be maintained by Inspection Service and verified with the general ledger balance on a quarterly basis. The Inspection Service will report to Accounting Headquarters the total amount thus expended during the accounting period.
15150	000	ADVANCES & PREPAYMENTS US INT'L AIR CARRIERS ---------- Primary Account: U.S. International Air Carriers This account is used to record funds advanced to U.S. international air carriers for carrying foreign mail into the United States. Advances are limited to the amount of the fund established by the U.S. Congress. 1. Balance (debit) represents payments to United States air carriers based on their claims against foreign countries for transportation of mail. 2. Debit entries include payments to United States air carriers. 3. Credit entries include collections from foreign countries based on summarized carriers' invoices. Note: Subsidiary records will be maintained for advances outstanding for each U.S. air carrier by foreign countries.
15152	000	ADVANCES-ADJ INT'L AIR CARRIER ---------- Primary Account: Adjustments International Air Carriers This account is used to record adjustments due from international air carriers. The corresponding debit or credit goes to account 15150. 1. Balance (debit/credit) represents year-to-date adjustments due from/to international air carriers. 2. Debit entries include current and prior period adjustments due from international air carriers. 3. Credit entries include current and prior period adjustments due to international air carriers. Note: Use of this account is restricted to the international account center (IAC) and for maintaining information on the balance is the IAC's responsibility.

Asset Accounts

Account Number	Sub account	Account Description
15160	000	PROVISIONAL PAYMENTS - FOREIGN ADM. ---------- Primary Account: Provisional Payments -- Foreign Administrations This account is used to record provisional payments to foreign administrations (i.e. the amount of payment in excess of accrued expenses). 1. Balance (debit) represents payments to foreign administrations for transportation of mail. 2. Debit entries include payments to foreign administrations. 3. Credit entries include adjustments.
15161	000	PROVISIONAL PAYMENTS - FOREIGN ADMINISTRATION ---------- PROVISIONAL PAYMENTS - FOREIGN ADMINISTRATION
15170	000	ANNUAL LEAVE ADVANCES ---------- Primary Account: Annual Leave Advances This account is used to record annual leave taken but not yet earned. 1. Balance (debit) represents annual leave taken but not yet earned. 2. Debit entries include annual leave taken by employees in advance. 3. Credit entries include adjustments to the advance leave that has been earned. Note: Entries to this account are made at the direction of National Accounting Headquarters.
15189	000	ADVANCES & PREPAYMTS-OTR ADVANCES-INSPEC SERV ---------- Primary Account: Inspection Service This account is used to record funds issued to Inspection Service personnel for investigative purposes; for example test money. At the end of the period/activity for which the funds are issued the funds are returned to the Postal Service. 1. Balance (debit) represents the amount outstanding (still in the possession of Inspection Service personnel). 2. Debit entries include funds issued. 3. Credit entries include repayment of funds and adjustments
15190	000	OTHER ADVANCES ---------- Primary Account: Other Advances This account is used to record outstanding advances which cannot be classified under other accounts beginning with 151_ _. 1. Balance (debit) represents outstanding advances. 2. Debit entries include advances made. 3. Credit entries include receipt of goods or services and reimbursements. Note: Subsidiary records will be maintained by name of U.S. carriers.
15231	001	DEF.CHARGE-REAL ESTATE&BUILD.(BAL. BEG. YEAR) ---------- Primary Account: Real Estate and Buildings This account is used to record the unamortized capitalized amount allocated to Capital Sustaining Task Orders. 1. Balance (debit) represents the unamortized amounts. 2. Debit entries include adjustments. 3. Credit entries to account 1523069 include amortization of the Capitalized Amount Orders. (Debit contra account 56120.) Subaccount Usage: Balance Beginning of Year
15231	069	DEF.CHARGE-REAL ESTATE&BUILD.(W/OFF AS EXP.) ---------- Primary Account: Real Estate and Buildings This account is used to record the unamortized capitalized amount allocated to Capital Sustaining Task Orders. 1. Balance (debit) represents the unamortized amounts. 2. Debit entries include adjustments. 3. Credit entries to account 1523069 include amortization of the Capitalized Amount Orders. (Debit contra account 56120.) Subaccount Usage: Written Off as Expense

Asset Accounts

Account Number	Sub account	Account Description
15241	000	DEFERRED RETIREMENT COSTS ---------- Primary Account: Deferred Retirement Costs This account is used to record deferred retirement amounts which will be amortized over 30 years and charged to future operations relating to Postal Service pay increases from 7/1/71. 1. Balance (debit) represents deferred retirement charges to be amortized. 2. Debit entries include charges resulting from increases in the unfunded Office of Personnel Management liability due to Postal Service pay increases as computed by OPM. (Credit contra account 2621.) 3. Credit entries include amortization of deferred retirement costs. (Debit contra account 5664.) Note: Entries to this account will be made at the direction of Accounting Headquarters.
15244	000	PRE-PAY DEF CHARGES - DEF RET COSTS-COLA-RET ---------- Primary Account: Deferred Retirement Costs -- COLA -- Retirees This account is used to record deferred COLA amounts for retirees which will be amortized over 30 years and charged to future operations relating to Postal Service retirees. 1. Balance (debit) represents deferred COLA charges for retirees to be amortized. 2. Debit entries include charges resulting from increases in the unfunded Office of Personnel Management liability due to an increase in Postal Service retirees COLA as computed by OPM. (Credit contra account 26213.) 3. Credit entries include amortization of deferred retirement costs. (Debit contra account 56644.)
15301	001	LEASEHOLD IMPROVEMENTS (BAL. BEG. YEAR) ---------- Primary Account: Leasehold Improvements This account is used to record the cost of improvements to leased property. These costs are amortized over either the remaining life of the lease or the life of the improvement whichever is shorter. 1. Balance (debit) represents the unamortized cost of improvements to leased property. 2. Debit entries to 15300.62 include the cost of leasehold improvements. 3. Credit entries to 15300.69 include amortization of leasehold improvements. (Debit contra account 54350.) Subaccount Usage: Balance Beginning of Year
15301	061	LEASEHOLD IMPROVEMENTS (ADD/TR CONST) ---------- Primary Account: Leasehold Improvements This account is used to record the cost of improvements to leased property. These costs are amortized over either the remaining life of the lease or the life of the improvement whichever is shorter. 1. Balance (debit) represents the unamortized cost of improvements to leased property. 2. Debit entries to 15300.62 include the cost of leasehold improvements. 3. Credit entries to 15300.69 include amortization of leasehold improvements. (Debit contra account 54350.) Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
15301	069	LEASEHOLD IMPROVEMENTS (ACCUMULATED AMORTIZA ---------- Primary Account: Leasehold Improvements This account is used to record the cost of improvements to leased property. These costs are amortized over either the remaining life of the lease or the life of the improvement whichever is shorter. 1. Balance (debit) represents the unamortized cost of improvements to leased property. 2. Debit entries to 15300.62 include the cost of leasehold improvements. 3. Credit entries to 15300.69 include amortization of leasehold improvements. (Debit contra account 54350.) Subaccount Usage: Written Off as Expense
15305	000	CAPITAL LEASES

Asset Accounts

Account Number	Sub account	Account Description
15305	001	ADV & PREPAY-OTHER ASSETS-CAP-LEASES ---------- Primary Account: Capital Leases This account is used to record the cost of capital leases (initial present value of minimum lease payments). These costs are amortized over the lease term or the useful life of a postal building (40 years) depending on certain capitalization criteria. 1. Balance (debit) represents the unamortized cost of capital leases. 2. Debit entries to 15305.062 include the cost of capital leases. 3. Credit entries to 15305.069 include amortization of leasehold improvements. (Debit account 54360.) Subaccount Usage: Balance Beginning of Year
15305	044	ADV & PREPYMTS-INVENTORY ADJ-CAPITAL LEASES ---------- Primary Account: Capital Leases This account is used to record the cost of capital leases (initial present value of minimum lease payments). These costs are amortized over the lease term or the useful life of a postal building (40 years) depending on certain capitalization criteria. 1. Balance (debit) represents the unamortized cost of capital leases. 2. Debit entries to 15305.062 include the cost of capital leases. 3. Credit entries to 15305.069 include amortization of leasehold improvements. (Debit account 54360.) Subaccount Usage: Inventory Adjustment
15305	062	ADV & PREPAY-OTHER ASSETS-CAP-LEASES ---------- Primary Account: Capital Leases This account is used to record the cost of capital leases (initial present value of minimum lease payments). These costs are amortized over the lease term or the useful life of a postal building (40 years) depending on certain capitalization criteria. 1. Balance (debit) represents the unamortized cost of capital leases. 2. Debit entries to 15305.062 include the cost of capital leases. 3. Credit entries to 15305.069 include amortization of leasehold improvements. (Debit account 54360.) Subaccount Usage: Additions Purchased/Depreciation Accrual
15305	069	ADV & PREPAY-OTHER ASSETS-CAP-LEASES - ACCUM ---------- Primary Account: Capital Leases This account is used to record the cost of capital leases (initial present value of minimum lease payments). These costs are amortized over the lease term or the useful life of a postal building (40 years) depending on certain capitalization criteria. 1. Balance (debit) represents the unamortized cost of capital leases. 2. Debit entries to 15305.062 include the cost of capital leases. 3. Credit entries to 15305.069 include amortization of leasehold improvements. (Debit account 54360.) Subaccount Usage: Written Off as Expense
15306	000	AMORTIZATION ---------- AMORTIZATION
16111	001	USPS CONSTRUCTION-LAND (BAL. BEG. YEAR) ---------- Primary Account: Land -- Postal Service Construction This account is used to record all costs associated with the purchase of land for construction of a new postal-owned building. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the accumulated costs related to land acquisition. 2. Debit entries include the accumulated costs related to the land acquisition accepted by the Postal Service. (Credit contra accounts 23441 86111 and debit account 80600.) 3. Credit entries include the costs of land transferred to plant and equipment in service. (Debit account 17111 or to expense account 54260 if the project is canceled and land is not acquired.) Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
16111	061	USPS CONSTRUCTION-LAND (ADD/TR.CONST.) ---------- Primary Account: Land -- Postal Service Construction This account is used to record all costs associated with the purchase of land for construction of a new postal-owned building. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the accumulated costs related to land acquisition. 2. Debit entries include the accumulated costs related to the land acquisition accepted by the Postal Service. (Credit contra accounts 23441 86111 and debit account 80600.) 3. Credit entries include the costs of land transferred to plant and equipment in service. (Debit account 17111 or to expense account 54260 if the project is canceled and land is not acquired.) Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16111	062	USPS CONSTRUCTION-LAND (ADD/PURCHASES) ---------- Primary Account: Land -- Postal Service Construction This account is used to record all costs associated with the purchase of land for construction of a new postal-owned building. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the accumulated costs related to land acquisition. 2. Debit entries include the accumulated costs related to the land acquisition accepted by the Postal Service. (Credit contra accounts 23441 86111 and debit account 80600.) 3. Credit entries include the costs of land transferred to plant and equipment in service. (Debit account 17111 or to expense account 54260 if the project is canceled and land is not acquired.) Subaccount Usage: Additions Purchased/Depreciation Accrual
16111	069	USPS CONSTRUCTION-LAND (W/OFF AS EXP.) ---------- Primary Account: Land -- Postal Service Construction This account is used to record all costs associated with the purchase of land for construction of a new postal-owned building. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the accumulated costs related to land acquisition. 2. Debit entries include the accumulated costs related to the land acquisition accepted by the Postal Service. (Credit contra accounts 23441 86111 and debit account 80600.) 3. Credit entries include the costs of land transferred to plant and equipment in service. (Debit account 17111 or to expense account 54260 if the project is canceled and land is not acquired.) Subaccount Usage: Written Off as Expense
16112	001	LAND LEASE CONST.(RESALE) (BAL. BEG. YEAR) ---------- Primary Account: Land -- Lease Construction This account is used to record all costs related to land acquired for construction of a postal building to be occupied under a lease/rental agreement. Restricted to use by the St. Louis ISC only. 1. Balance (debit) represents all costs related to the land acquisition. 2. Debit entries include the cost of the land accepted by Postal Service. (Credit contra accounts 23441 86112 and debit account 80600.) 3. Credit entries represent the amount of the reimbursement from the lessor for the land cost or the amount to be written off to expense account 54260 if project is canceled and land is not acquired. Subaccount Usage: Balance Beginning of Year
16112	061	LAND LEASE CONST - RESALE-ADD/TR CONST ---------- Primary Account: Land -- Lease Construction This account is used to record all costs related to land acquired for construction of a postal building to be occupied under a lease/rental agreement. Restricted to use by the St. Louis ISC only. 1. Balance (debit) represents all costs related to the land acquisition. 2. Debit entries include the cost of the land accepted by Postal Service. (Credit contra accounts 23441 86112 and debit account 80600.) 3. Credit entries represent the amount of the reimbursement from the lessor for the land cost or the amount to be written off to expense account 54260 if project is canceled and land is not acquired. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service

Asset Accounts

Account Number	Sub account	Account Description
16112	062	LAND LEASE CONST.(RESALE) (ADD/PURCHASES) ---------- Primary Account: Land -- Lease Construction This account is used to record all costs related to land acquired for construction of a postal building to be occupied under a lease/rental agreement. Restricted to use by the St. Louis ISC only. 1. Balance (debit) represents all costs related to the land acquisition. 2. Debit entries include the cost of the land accepted by Postal Service. (Credit contra accounts 23441 86112 and debit account 80600.) 3. Credit entries represent the amount of the reimbursement from the lessor for the land cost or the amount to be written off to expense account 54260 if project is canceled and land is not acquired. Subaccount Usage: Additions Purchased/Depreciation Accrual
16112	069	LAND LEASE CONST.(RESALE) (W/OFF AS EXP.) ---------- Primary Account: Land -- Lease Construction This account is used to record all costs related to land acquired for construction of a postal building to be occupied under a lease/rental agreement. Restricted to use by the St. Louis ISC only. 1. Balance (debit) represents all costs related to the land acquisition. 2. Debit entries include the cost of the land accepted by Postal Service. (Credit contra accounts 23441 86112 and debit account 80600.) 3. Credit entries represent the amount of the reimbursement from the lessor for the land cost or the amount to be written off to expense account 54260 if project is canceled and land is not acquired. Subaccount Usage: Written Off as Expense
16113	001	LAND-BUILDING PURCHASE (BAL. BEG. YEAR) ---------- Primary Account: Land -- Building Purchase This account is used to record costs of purchasing land and buildings. Restricted to use by the St. Louis ISC only. 1. Balance (debit) represents all costs for land on which the building is sited. 2. Debit entries include the costs related to the land on which the building is sited. (Credit contra accounts 23441 86113 and debit account 80600.) 3. Credit entries represent the total cost of the land transferred to plant and equipment in service account 17111 or the amount to be written off to expense 54260 if project is canceled. Subaccount Usage: Balance Beginning of Year
16113	061	LAND-BUILDING PURCHASE (ADD/TR.CONST.) ---------- Primary Account: Land -- Building Purchase This account is used to record costs of purchasing land and buildings. Restricted to use by the St. Louis ISC only. 1. Balance (debit) represents all costs for land on which the building is sited. 2. Debit entries include the costs related to the land on which the building is sited. (Credit contra accounts 23441 86113 and debit account 80600.) 3. Credit entries represent the total cost of the land transferred to plant and equipment in service account 17111 or the amount to be written off to expense 54260 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16113	062	LAND-BUILDING PURCHASE (ADD/PURCHASES) ---------- Primary Account: Land -- Building Purchase This account is used to record costs of purchasing land and buildings. Restricted to use by the St. Louis ISC only. 1. Balance (debit) represents all costs for land on which the building is sited. 2. Debit entries include the costs related to the land on which the building is sited. (Credit contra accounts 23441 86113 and debit account 80600.) 3. Credit entries represent the total cost of the land transferred to plant and equipment in service account 17111 or the amount to be written off to expense 54260 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
16113	069	LAND-BUILDING PURCHASE (WOFF AS EXPSE) ---------- Primary Account: Land -- Building Purchase This account is used to record costs of purchasing land and buildings. Restricted to use by the St. Louis ISC only. 1. Balance (debit) represents all costs for land on which the building is sited. 2. Debit entries include the costs related to the land on which the building is sited. (Credit contra accounts 23441 86113 and debit account 80600.) 3. Credit entries represent the total cost of the land transferred to plant and equipment in service account 17111 or the amount to be written off to expense 54260 if project is canceled. Subaccount Usage: Written Off as Expense
16115	001	LAND-BLDG IMPROVEMENTS-CAPITAL BAL BEG YEAR ---------- Primary Account: Land -- Purchase Building Improvements This account is used to record the cost of purchasing land adjoining Postal Service-owned sites for expansion of buildings parking and maneuvering areas. It is also used to record the cost of purchasing land which is not adjacent to Postal Service-owned sites for parking purposes. 1. Balance (debit) represents all cost-related to land acquisition. 2. Debit entries represent the total cost of land accepted by the Postal Service. (Credit contra accounts 23441 86115 and debit 80600.) 3. Credit entries represent the land transferred to Plant and Equipment in Service account 17111 or the amount to be expensed account 54260 if project is canceled. Subaccount Usage: Balance Beginning of Year
16115	061	LAND-BLDG IMPROVEMENTS-CAPITAL ADD / TR CONST ---------- Primary Account: Land -- Purchase Building Improvements This account is used to record the cost of purchasing land adjoining Postal Service-owned sites for expansion of buildings parking and maneuvering areas. It is also used to record the cost of purchasing land which is not adjacent to Postal Service-owned sites for parking purposes. 1. Balance (debit) represents all cost-related to land acquisition. 2. Debit entries represent the total cost of land accepted by the Postal Service. (Credit contra accounts 23441 86115 and debit 80600.) 3. Credit entries represent the land transferred to Plant and Equipment in Service account 17111 or the amount to be expensed account 54260 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16115	062	LAND-BLDG IMPROVEMENTS-CAPITAL ADD/PURCHASES ---------- Primary Account: Land -- Purchase Building Improvements This account is used to record the cost of purchasing land adjoining Postal Service-owned sites for expansion of buildings parking and maneuvering areas. It is also used to record the cost of purchasing land which is not adjacent to Postal Service-owned sites for parking purposes. 1. Balance (debit) represents all cost-related to land acquisition. 2. Debit entries represent the total cost of land accepted by the Postal Service. (Credit contra accounts 23441 86115 and debit 80600.) 3. Credit entries represent the land transferred to Plant and Equipment in Service account 17111 or the amount to be expensed account 54260 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16115	069	LAND-BLDG IMPROVEMENTS-CAPITAL W/OFF AS EXP ---------- Primary Account: Land -- Purchase Building Improvements This account is used to record the cost of purchasing land adjoining Postal Service-owned sites for expansion of buildings parking and maneuvering areas. It is also used to record the cost of purchasing land which is not adjacent to Postal Service-owned sites for parking purposes. 1. Balance (debit) represents all cost-related to land acquisition. 2. Debit entries represent the total cost of land accepted by the Postal Service. (Credit contra accounts 23441 86115 and debit 80600.) 3. Credit entries represent the land transferred to Plant and Equipment in Service account 17111 or the amount to be expensed account 54260 if project is canceled. Subaccount Usage: Written Off as Expense

Asset Accounts

Account Number	Sub account	Account Description
16116	001	LAND DEL/RETAIL ADMIN BLDG EXPANSION ---------- Primary Account: Land Cost -- Delivery/Retail or Administrative Building Expansion This account is used to record the purchase of land for the expansion of existing delivery/retail or administrative postal facilities maneuvering and parking areas. 1. Balance (debit) represents the cost of land for expansion of existing mail processing postal facilities. 2. Debit entries include the cost of land for the expansion of existing postal facilities. (Credit contra accounts 23455 and 86116 and debit account 80600.) 3. Credit entries represent the acquisition cost of the land transferred to account 17111 or the amount to be expensed account 54260 if the project is canceled. Subaccount Usage: Balance Beginning of Year
16116	044	PLANT & EQUIP-FACILITIES-LAND COST ---------- Primary Account: Land Cost -- Delivery/Retail or Administrative Building Expansion This account is used to record the purchase of land for the expansion of existing delivery/retail or administrative postal facilities maneuvering and parking areas. 1. Balance (debit) represents the cost of land for expansion of existing mail processing postal facilities. 2. Debit entries include the cost of land for the expansion of existing postal facilities. (Credit contra accounts 23455 and 86116 and debit account 80600.) 3. Credit entries represent the acquisition cost of the land transferred to account 17111 or the amount to be expensed account 54260 if the project is canceled. Subaccount Usage: Inventory Adjustment
16116	061	LAND DEL/RETAIL ADMIN BLDG EXPANSION ---------- Primary Account: Land Cost -- Delivery/Retail or Administrative Building Expansion This account is used to record the purchase of land for the expansion of existing delivery/retail or administrative postal facilities maneuvering and parking areas. 1. Balance (debit) represents the cost of land for expansion of existing mail processing postal facilities. 2. Debit entries include the cost of land for the expansion of existing postal facilities. (Credit contra accounts 23455 and 86116 and debit account 80600.) 3. Credit entries represent the acquisition cost of the land transferred to account 17111 or the amount to be expensed account 54260 if the project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16116	062	LAND DEL/RETAIL ADMIN BLDG EXPANSION ---------- Primary Account: Land Cost -- Delivery/Retail or Administrative Building Expansion This account is used to record the purchase of land for the expansion of existing delivery/retail or administrative postal facilities maneuvering and parking areas. 1. Balance (debit) represents the cost of land for expansion of existing mail processing postal facilities. 2. Debit entries include the cost of land for the expansion of existing postal facilities. (Credit contra accounts 23455 and 86116 and debit account 80600.) 3. Credit entries represent the acquisition cost of the land transferred to account 17111 or the amount to be expensed account 54260 if the project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16116	069	LAND DEL/RETAIL ADMIN BLDG EXPANSION ---------- Primary Account: Land Cost -- Delivery/Retail or Administrative Building Expansion This account is used to record the purchase of land for the expansion of existing delivery/retail or administrative postal facilities maneuvering and parking areas. 1. Balance (debit) represents the cost of land for expansion of existing mail processing postal facilities. 2. Debit entries include the cost of land for the expansion of existing postal facilities. (Credit contra accounts 23455 and 86116 and debit account 80600.) 3. Credit entries represent the acquisition cost of the land transferred to account 17111 or the amount to be expensed account 54260 if the project is canceled. Subaccount Usage: Written Off as Expense

Asset Accounts

Account Number	Sub account	Account Description
16121	001	USPS CONSTRUCTION-BLDGS. (BAL. BEG. YEAR) ---------- Primary Account: Buildings -- Postal-Owned Construction This account is used to record the cost associated with the construction of postal-owned buildings including design and support services. 1. Balance (debit) represents contractual service for buildings to be constructed. 2. Debit entries include the total dollar value of the construction design and support services delivered by the contractors and accepted by the Postal Service. (Credit contra accounts 23441 86121 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 17121 or the cost charged to expense account 54260 if project is canceled. Subaccount Usage: Balance Beginning of Year
16121	044	USPS CONSTRUCTION-BLDGS. (INV. ADJ.) ---------- Primary Account: Buildings -- Postal-Owned Construction This account is used to record the cost associated with the construction of postal-owned buildings including design and support services. 1. Balance (debit) represents contractual service for buildings to be constructed. 2. Debit entries include the total dollar value of the construction design and support services delivered by the contractors and accepted by the Postal Service. (Credit contra accounts 23441 86121 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 17121 or the cost charged to expense account 54260 if project is canceled. Subaccount Usage: Inventory Adjustment
16121	061	USPS CONSTRUCTION-BLDGS. (ADD/TR.CONST.) ---------- Primary Account: Buildings -- Postal-Owned Construction This account is used to record the cost associated with the construction of postal-owned buildings including design and support services. 1. Balance (debit) represents contractual service for buildings to be constructed. 2. Debit entries include the total dollar value of the construction design and support services delivered by the contractors and accepted by the Postal Service. (Credit contra accounts 23441 86121 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 17121 or the cost charged to expense account 54260 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16121	062	USPS CONSTRUCTION-BLDGS. (ADD/PURCHASES) ---------- Primary Account: Buildings -- Postal-Owned Construction This account is used to record the cost associated with the construction of postal-owned buildings including design and support services. 1. Balance (debit) represents contractual service for buildings to be constructed. 2. Debit entries include the total dollar value of the construction design and support services delivered by the contractors and accepted by the Postal Service. (Credit contra accounts 23441 86121 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 17121 or the cost charged to expense account 54260 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16121	069	USPS CONSTRUCTION-BLDGS. (W/OFF AS EXP.) ---------- Primary Account: Buildings -- Postal-Owned Construction This account is used to record the cost associated with the construction of postal-owned buildings including design and support services. 1. Balance (debit) represents contractual service for buildings to be constructed. 2. Debit entries include the total dollar value of the construction design and support services delivered by the contractors and accepted by the Postal Service. (Credit contra accounts 23441 86121 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 17121 or the cost charged to expense account 54260 if project is canceled. Subaccount Usage: Written Off as Expense

Asset Accounts

Account Number	Sub account	Account Description
16122	001	BLDGS-LEASE DESIGN COSTS (BAL. BEG. YEAR) ---------- Primary Account: Buildings -- Design Cost Lease Construction This account is used to record all cost for design services associated with the construction of a post office building which will be occupied under a lease/rental agreement. 1. Balance (debit) represents the cost for the design service. 2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Services. (Credit accounts 23441 86122 and debit 80600.) 3. Credit entries include the reimbursement from the successful lessor for the cost of the design services or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Balance Beginning of Year
16122	061	BLDGS-LEASE DESIGN COSTS (ADD/TR.CONST.) ---------- Primary Account: Buildings -- Design Cost Lease Construction This account is used to record all cost for design services associated with the construction of a post office building which will be occupied under a lease/rental agreement. 1. Balance (debit) represents the cost for the design service. 2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Services. (Credit accounts 23441 86122 and debit 80600.) 3. Credit entries include the reimbursement from the successful lessor for the cost of the design services or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16122	062	BLDGS-LEASE DESIGN COSTS (ADD/PURCHASES) ---------- Primary Account: Buildings -- Design Cost Lease Construction This account is used to record all cost for design services associated with the construction of a post office building which will be occupied under a lease/rental agreement. 1. Balance (debit) represents the cost for the design service. 2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Services. (Credit accounts 23441 86122 and debit 80600.) 3. Credit entries include the reimbursement from the successful lessor for the cost of the design services or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16122	069	BLDG-LEASE DESIGN COSTS (W/OFF AS EXP.) ---------- Primary Account: Buildings -- Design Cost Lease Construction This account is used to record all cost for design services associated with the construction of a post office building which will be occupied under a lease/rental agreement. 1. Balance (debit) represents the cost for the design service. 2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Services. (Credit accounts 23441 86122 and debit 80600.) 3. Credit entries include the reimbursement from the successful lessor for the cost of the design services or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Written Off as Expense
16123	001	BLDGS-BUILDING PURCHASE (BAL. BEG. YEAR) ---------- Primary Account: Buildings -- Building Purchase This account is used to record the cost of the building purchase for postal ownership including costs for improvements necessary to perform postal operations. 1. Balance (debit) represents the cost of the building purchase/ improvement. 2. Debit entries include all costs related to the building accepted by the Postal Service. (Credit contra accounts 23441 86123 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 17121 or the costs expensed in account 54260 if project is canceled. Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
16123	061	BLDGS-BUILDING PURCHASE (ADD/TR.CONST.) ---------- Primary Account: Buildings -- Building Purchase This account is used to record the cost of the building purchase for postal ownership including costs for improvements necessary to perform postal operations. 1. Balance (debit) represents the cost of the building purchase/ improvement. 2. Debit entries include all costs related to the building accepted by the Postal Service. (Credit contra accounts 23441 86123 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 17121 or the costs expensed in account 54260 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16123	062	BLDGS-BUILDING PURCHASE (ADD/PURCHASES) ---------- Primary Account: Buildings -- Building Purchase This account is used to record the cost of the building purchase for postal ownership including costs for improvements necessary to perform postal operations. 1. Balance (debit) represents the cost of the building purchase/ improvement. 2. Debit entries include all costs related to the building accepted by the Postal Service. (Credit contra accounts 23441 86123 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 17121 or the costs expensed in account 54260 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16123	069	BLDG-BUILDING PURCHASE (W/OFF AS EXP.) ---------- Primary Account: Buildings -- Building Purchase This account is used to record the cost of the building purchase for postal ownership including costs for improvements necessary to perform postal operations. 1. Balance (debit) represents the cost of the building purchase/ improvement. 2. Debit entries include all costs related to the building accepted by the Postal Service. (Credit contra accounts 23441 86123 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 17121 or the costs expensed in account 54260 if project is canceled. Subaccount Usage: Written Off as Expense
16125	001	BLDG-BLDG IMPROVEMENTS-CAPITAL BAL BEG YEAR ---------- Primary Account: Buildings -- Improvements This account is used to record the cost of design construction and support services related to building improvement projects or improvements to purchased land to make it suitable for parking vehicles. 1. Balance (debit) represents the design cost construction and support service related to building improvements. 2. Debit entries include the cost of the improvements accepted by the Postal Service. (Credit contra accounts 23441 86125 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 17121 or costs expensed in account 54260 if project is canceled. Subaccount Usage: Balance Beginning of Year
16125	044	BLDG-BLDG INPROVEMENT-CAP. (INV. ADJ.) ---------- Primary Account: Buildings -- Improvements This account is used to record the cost of design construction and support services related to building improvement projects or improvements to purchased land to make it suitable for parking vehicles. 1. Balance (debit) represents the design cost construction and support service related to building improvements. 2. Debit entries include the cost of the improvements accepted by the Postal Service. (Credit contra accounts 23441 86125 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 17121 or costs expensed in account 54260 if project is canceled. Subaccount Usage: Inventory Adjustment

Asset Accounts

Account Number	Sub account	Account Description
16125	061	BLDG-BLDG IMPROVEMENTS-CAPITAL ADD/TR CONST ---------- Primary Account: Buildings -- Improvements This account is used to record the cost of design construction and support services related to building improvement projects or improvements to purchased land to make it suitable for parking vehicles. 1. Balance (debit) represents the design cost construction and support service related to building improvements. 2. Debit entries include the cost of the improvements accepted by the Postal Service. (Credit contra accounts 23441 86125 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 17121 or costs expensed in account 54260 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16125	062	BLDG-BLDG IMPROVEMENTS-CAPITAL ADD/PURCHASES ---------- Primary Account: Buildings -- Improvements This account is used to record the cost of design construction and support services related to building improvement projects or improvements to purchased land to make it suitable for parking vehicles. 1. Balance (debit) represents the design cost construction and support service related to building improvements. 2. Debit entries include the cost of the improvements accepted by the Postal Service. (Credit contra accounts 23441 86125 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 17121 or costs expensed in account 54260 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16125	069	BLDG-BLDG IMPROVEMENTS-CAPITAL W/OFFS AS EXP ---------- Primary Account: Buildings -- Improvements This account is used to record the cost of design construction and support services related to building improvement projects or improvements to purchased land to make it suitable for parking vehicles. 1. Balance (debit) represents the design cost construction and support service related to building improvements. 2. Debit entries include the cost of the improvements accepted by the Postal Service. (Credit contra accounts 23441 86125 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 17121 or costs expensed in account 54260 if project is canceled. Subaccount Usage: Written Off as Expense
16127	001	BLDG CONSTR DEL/RETAIL ADMIN BLDG EXPAN ---------- Primary Account: Buildings -- Delivery/Retail or Administrative Building Expansion This account is used to record the costs for expansion 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 the costs for expansion of existing leased or postal-owned delivery/retail or administrative facilities. 2. Debit entries include costs associated with expansion to existing leased or postal-owned delivery/retail or administrative facilities. (Credit contra accounts 23455 and 86127 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
16127	044	PLANT & EQUIP-FACILITIES-BLDG CONSTUCTION ---------- Primary Account: Buildings -- Delivery/Retail or Administrative Building Expansion This account is used to record the costs for expansion 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 the costs for expansion of existing leased or postal-owned delivery/retail or administrative facilities. 2. Debit entries include costs associated with expansion to existing leased or postal-owned delivery/retail or administrative facilities. (Credit contra accounts 23455 and 86127 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Inventory Adjustment
16127	061	BLDG CONSTR DEL/RETAIL ADMIN BLDG EXPAN ---------- Primary Account: Buildings -- Delivery/Retail or Administrative Building Expansion This account is used to record the costs for expansion 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 the costs for expansion of existing leased or postal-owned delivery/retail or administrative facilities. 2. Debit entries include costs associated with expansion to existing leased or postal-owned delivery/retail or administrative facilities. (Credit contra accounts 23455 and 86127 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16127	062	BLDG CONSTR DEL/RETAIL ADMIN BLDG EXPAN ---------- Primary Account: Buildings -- Delivery/Retail or Administrative Building Expansion This account is used to record the costs for expansion 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 the costs for expansion of existing leased or postal-owned delivery/retail or administrative facilities. 2. Debit entries include costs associated with expansion to existing leased or postal-owned delivery/retail or administrative facilities. (Credit contra accounts 23455 and 86127 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16127	069	BLDG CONSTR DEL/RETAIL ADMIN BLDG EXPAN ---------- Primary Account: Buildings -- Delivery/Retail or Administrative Building Expansion This account is used to record the costs for expansion 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 the costs for expansion of existing leased or postal-owned delivery/retail or administrative facilities. 2. Debit entries include costs associated with expansion to existing leased or postal-owned delivery/retail or administrative facilities. (Credit contra accounts 23455 and 86127 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Written Off as Expense

Asset Accounts

Account Number	Sub account	Account Description
16231	000	MECH MATERIAL HANDL SYSTMS ---------- Primary Account: Mechanized Material Handling Systems This account is used to record the costs of new fixed mechanized systems installed in postal buildings or modifications to existing systems delivered and accepted by the Postal Service. 1. Balance (debit) represents costs related to fixed mechanization systems. 2. Debit entries include the cost of the system including the design support fabrication and installation costs. (Credit contra accounts 23442 86231 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 1720
16231	001	MECH MATERIAL HANDL SYSTMS (BAL. BEG. YEAR) ---------- Primary Account: Mechanized Material Handling Systems This account is used to record the costs of new fixed mechanized systems installed in postal buildings or modifications to existing systems delivered and accepted by the Postal Service. 1. Balance (debit) represents costs related to fixed mechanization systems. 2. Debit entries include the cost of the system including the design support fabrication and installation costs. (Credit contra accounts 23442 86231 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 1720 Subaccount Usage: Balance Beginning of Year
16231	044	MECH MATERIAL HANDL SYSTEMS (INV. ADJ.) ---------- Primary Account: Mechanized Material Handling Systems This account is used to record the costs of new fixed mechanized systems installed in postal buildings or modifications to existing systems delivered and accepted by the Postal Service. 1. Balance (debit) represents costs related to fixed mechanization systems. 2. Debit entries include the cost of the system including the design support fabrication and installation costs. (Credit contra accounts 23442 86231 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 1720 Subaccount Usage: Inventory Adjustment
16231	061	MECH MATERIAL HANDL SYSTEMS (ADD/TR.CONST.) ---------- Primary Account: Mechanized Material Handling Systems This account is used to record the costs of new fixed mechanized systems installed in postal buildings or modifications to existing systems delivered and accepted by the Postal Service. 1. Balance (debit) represents costs related to fixed mechanization systems. 2. Debit entries include the cost of the system including the design support fabrication and installation costs. (Credit contra accounts 23442 86231 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 1720 Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16231	062	MECH MATERIAL HANDL SYSTEMS (ADD/PURCHASES) ---------- Primary Account: Mechanized Material Handling Systems This account is used to record the costs of new fixed mechanized systems installed in postal buildings or modifications to existing systems delivered and accepted by the Postal Service. 1. Balance (debit) represents costs related to fixed mechanization systems. 2. Debit entries include the cost of the system including the design support fabrication and installation costs. (Credit contra accounts 23442 86231 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 1720 Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
16231	069	MECH MATERIAL HANDL SYSTEMS (W/OFF AS EXP.) ---------- Primary Account: Mechanized Material Handling Systems This account is used to record the costs of new fixed mechanized systems installed in postal buildings or modifications to existing systems delivered and accepted by the Postal Service. 1. Balance (debit) represents costs related to fixed mechanization systems. 2. Debit entries include the cost of the system including the design support fabrication and installation costs. (Credit contra accounts 23442 86231 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment account 1720 Subaccount Usage: Written Off as Expense
16232	000	NON-FIXED MECHANIZED SYSTEMS ---------- Primary Account: Nonfixed Mechanized Equipment This account is used to record the cost of mail processing equipment classified as nonfixed mechanized equipment delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of nonfixed mechanized equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86232 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720.
16232	001	NON-FIXED MECHANIZED SYSTEMS (BAL. BEG. YEAR) ---------- Primary Account: Nonfixed Mechanized Equipment This account is used to record the cost of mail processing equipment classified as nonfixed mechanized equipment delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of nonfixed mechanized equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86232 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Balance Beginning of Year
16232	061	NON-FIXED MECHANIZED SYSTEMS (ADD/TR.CONST.) ---------- Primary Account: Nonfixed Mechanized Equipment This account is used to record the cost of mail processing equipment classified as nonfixed mechanized equipment delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of nonfixed mechanized equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86232 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16232	062	NON-FIXED MECHANIZED SYSTEMS (ADD/PURCHASES) ---------- Primary Account: Nonfixed Mechanized Equipment This account is used to record the cost of mail processing equipment classified as nonfixed mechanized equipment delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of nonfixed mechanized equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86232 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
		NON FIXED MECHANIZED SYSTEMS (W/OFF AS EXP.) ----------
16232	**069**	Primary Account: Nonfixed Mechanized Equipment This account is used to record the cost of mail processing equipment classified as nonfixed mechanized equipment delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of nonfixed mechanized equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86232 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Written Off as Expense
		OTHER MAIL HANDLING EQUIPMENT ----------
16233	**000**	Primary Account: Other Mail Handling Equipment This account is used to record the accumulated cost of mail processing equipment classified as other mail handling equipment delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86233 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720.
		OTHER MAIL HANDLING EQUIPMENT(BAL. BEG. YEAR) ----------
16233	**001**	Primary Account: Other Mail Handling Equipment This account is used to record the accumulated cost of mail processing equipment classified as other mail handling equipment delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86233 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Balance Beginning of Year
		OTHER MAIL HANDLING EQUIPMENT(ADD/TR.CONST.) ----------
16233	**061**	Primary Account: Other Mail Handling Equipment This account is used to record the accumulated cost of mail processing equipment classified as other mail handling equipment delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86233 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
		OTHER MAIL HANDLING EQUIPMENT(ADD/PURCHASES) ----------
16233	**062**	Primary Account: Other Mail Handling Equipment This account is used to record the accumulated cost of mail processing equipment classified as other mail handling equipment delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86233 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
16233	069	OTHER MAIL HANDLING EQUIPMENT(W/OFF AS EXP.) ---------- Primary Account: Other Mail Handling Equipment This account is used to record the accumulated cost of mail processing equipment classified as other mail handling equipment delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86233 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Written Off as Expense
16234	001	PROPERTY PROGRESS PAYMENT (BAL BEG YEAR) ---------- Primary Account: Nonfixed Equipment Progress Payments This account is used to record progress payments on contracts for mail processing equipment classified as nonfixed Mechanization. Restricted for use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents accumulated in-progress payments made. 2. Debit entries include the accumulated progress payments made to contractors. (Credit contra accounts 23442 86234 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Balance Beginning of Year
16234	061	PROPERTY PROGRESS PAYMENT (ADD/TR CONST) ---------- Primary Account: Nonfixed Equipment Progress Payments This account is used to record progress payments on contracts for mail processing equipment classified as nonfixed Mechanization. Restricted for use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents accumulated in-progress payments made. 2. Debit entries include the accumulated progress payments made to contractors. (Credit contra accounts 23442 86234 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16234	062	PROPERTY PROGRESS PAYMENT (ADD/PURCHASES) ---------- Primary Account: Nonfixed Equipment Progress Payments This account is used to record progress payments on contracts for mail processing equipment classified as nonfixed Mechanization. Restricted for use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents accumulated in-progress payments made. 2. Debit entries include the accumulated progress payments made to contractors. (Credit contra accounts 23442 86234 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Additions Purchased/Depreciation Accrual
16234	063	PROPERTY PROGRESS PAYMENT (TR FR USPS LOC) ---------- Primary Account: Nonfixed Equipment Progress Payments This account is used to record progress payments on contracts for mail processing equipment classified as nonfixed Mechanization. Restricted for use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents accumulated in-progress payments made. 2. Debit entries include the accumulated progress payments made to contractors. (Credit contra accounts 23442 86234 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Transfers From Other Postal Service Locations

Asset Accounts

Account Number	Sub account	Account Description
16234	064	PROPERTY PROGRESS PAYMENT (TR TO USPS LOC) ---------- Primary Account: Nonfixed Equipment Progress Payments This account is used to record progress payments on contracts for mail processing equipment classified as nonfixed Mechanization. Restricted for use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents accumulated in-progress payments made. 2. Debit entries include the accumulated progress payments made to contractors. (Credit contra accounts 23442 86234 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Transfers To Other Postal Service Locations
16234	069	PROPERTY PROGRESS PAYMENT (W/OFF AS EXP) ---------- Primary Account: Nonfixed Equipment Progress Payments This account is used to record progress payments on contracts for mail processing equipment classified as nonfixed Mechanization. Restricted for use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents accumulated in-progress payments made. 2. Debit entries include the accumulated progress payments made to contractors. (Credit contra accounts 23442 86234 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Written Off as Expense
16235	000	AUTOMATION EQUIPMENT ---------- Primary Account: Automation Equipment This account is used to record the cost of mail processing devices classified as new automation equipment delivered by a contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of mail processing devices classified as new automation equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86235 and 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720.
16235	001	AUTOMATION EQUIPMENT (BAL BEG YR) ---------- Primary Account: Automation Equipment This account is used to record the cost of mail processing devices classified as new automation equipment delivered by a contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of mail processing devices classified as new automation equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86235 and 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Balance Beginning of Year
16235	061	AUTOMATION EQUIPMENT (ADD/TR CONST) ---------- Primary Account: Automation Equipment This account is used to record the cost of mail processing devices classified as new automation equipment delivered by a contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of mail processing devices classified as new automation equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86235 and 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service

Asset Accounts

Account Number	Sub account	Account Description
		AUTOMATION EQUIPMENT (ADD/PURCHASES) ----------
16235	**062**	Primary Account: Automation Equipment This account is used to record the cost of mail processing devices classified as new automation equipment delivered by a contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of mail processing devices classified as new automation equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86235 and 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Additions Purchased/Depreciation Accrual
		AUTOMATION EQUIPMENT (W/OFF AS EXP) ----------
16235	**069**	Primary Account: Automation Equipment This account is used to record the cost of mail processing devices classified as new automation equipment delivered by a contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of mail processing devices classified as new automation equipment delivered. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23442 86235 and 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1720. Subaccount Usage: Written Off as Expense
		CARRIER MOTORIZATION VEHICLE (BAL. BEG. YEAR) ----------
16331	**001**	Primary Account: Carrier Motorization Vehicles This account is used to record the cost of motor vehicles classified as carrier motorization which have been delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the accumulated cost of vehicles delivered and accepted by the Postal Service. (Credit contra accounts 23443 86331 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Balance Beginning of Year
		CARRIER MOTORIZATION VEHICLE (ADD/TR.CONST.) ----------
16331	**061**	Primary Account: Carrier Motorization Vehicles This account is used to record the cost of motor vehicles classified as carrier motorization which have been delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the accumulated cost of vehicles delivered and accepted by the Postal Service. (Credit contra accounts 23443 86331 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
		CARRIER MOTORIZATION VEHICLE (ADD/PURCHASES) ----------
16331	**062**	Primary Account: Carrier Motorization Vehicles This account is used to record the cost of motor vehicles classified as carrier motorization which have been delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the accumulated cost of vehicles delivered and accepted by the Postal Service. (Credit contra accounts 23443 86331 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
16331	069	CARRIER MOTORIZATION VEHICLE (W/OFF AS EXP.) ---------- Primary Account: Carrier Motorization Vehicles This account is used to record the cost of motor vehicles classified as carrier motorization which have been delivered by the contractor and accepted by the Postal Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the accumulated cost of vehicles delivered and accepted by the Postal Service. (Credit contra accounts 23443 86331 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Written Off as Expense
16332	001	BULK TRANSFER VEHICLES (BAL. BEG. YEAR) ---------- Primary Account: Bulk Transfer Vehicles This account is used to record the cost of bulk mail vehicles delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the accumulated cost of bulk mail vehicles delivered and accepted. (Credit contra accounts 23443 86332 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Balance Beginning of Year
16332	061	BULK TRANSFER VEHICLES (ADD/TR.CONST.) ---------- Primary Account: Bulk Transfer Vehicles This account is used to record the cost of bulk mail vehicles delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the accumulated cost of bulk mail vehicles delivered and accepted. (Credit contra accounts 23443 86332 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16332	062	BULK TRANSFER VEHICLES (ADD/PURCHASES) ---------- Primary Account: Bulk Transfer Vehicles This account is used to record the cost of bulk mail vehicles delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the accumulated cost of bulk mail vehicles delivered and accepted. (Credit contra accounts 23443 86332 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Purchased/Depreciation Accrual
16332	067	BULK TRANSFER VEHICLES (RETIREMENT) ---------- Primary Account: Bulk Transfer Vehicles This account is used to record the cost of bulk mail vehicles delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the accumulated cost of bulk mail vehicles delivered and accepted. (Credit contra accounts 23443 86332 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Retirements/Sales/Trade-In
16332	069	BULK TRANSFER VEHICLES (W/OFF AS EXP.) ---------- Primary Account: Bulk Transfer Vehicles This account is used to record the cost of bulk mail vehicles delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the accumulated cost of bulk mail vehicles delivered and accepted. (Credit contra accounts 23443 86332 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Written Off as Expense

Asset Accounts

Account Number	Sub account	Account Description
16333	001	LAW ENFORCEMENT VEHICLES (BAL. BEG. YEAR) ---------- Primary Account: Law Enforcement Vehicles This account is used to record the cost of law enforcement vehicles delivered and accepted for use by the Inspection Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443 86333 and debit 80600.) 3. Credit entries include the capitalized amount of law enforcement vehicles transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Balance Beginning of Year
16333	061	LAW ENFORCEMENT VEHICLES (ADD/TR.CONST.) ---------- Primary Account: Law Enforcement Vehicles This account is used to record the cost of law enforcement vehicles delivered and accepted for use by the Inspection Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443 86333 and debit 80600.) 3. Credit entries include the capitalized amount of law enforcement vehicles transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16333	062	LAW ENFORCEMENT VEHICLES (ADD/PURCHASES) ---------- Primary Account: Law Enforcement Vehicles This account is used to record the cost of law enforcement vehicles delivered and accepted for use by the Inspection Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443 86333 and debit 80600.) 3. Credit entries include the capitalized amount of law enforcement vehicles transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Purchased/Depreciation Accrual
16333	069	LAW ENFORCEMENT VEHICLES (W/OFF AS EXP.) ---------- Primary Account: Law Enforcement Vehicles This account is used to record the cost of law enforcement vehicles delivered and accepted for use by the Inspection Service. 1. Balance (debit) represents the cost of vehicles delivered and accepted. 2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443 86333 and debit 80600.) 3. Credit entries include the capitalized amount of law enforcement vehicles transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Written Off as Expense
16334	001	OTHER VEHICLES (BAL. BEG. YEAR) ---------- Primary Account: Other Vehicles This account is used to record the cost of vehicles other than mail hauling and law enforcement vehicles purchased by areas and Headquarters organizations which have been delivered and accepted. 1. Balance (debit) represents the cost of other vehicles delivered and accepted. 2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443 86334 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
		OTHER VEHICLES (ADD/TR.CONST.) ----------
16334	**061**	Primary Account: Other Vehicles This account is used to record the cost of vehicles other than mail hauling and law enforcement vehicles purchased by areas and Headquarters organizations which have been delivered and accepted. 1. Balance (debit) represents the cost of other vehicles delivered and accepted. 2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443 86334 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
		OTHER VEHICLES (ADD/PURCHASES) ----------
16334	**062**	Primary Account: Other Vehicles This account is used to record the cost of vehicles other than mail hauling and law enforcement vehicles purchased by areas and Headquarters organizations which have been delivered and accepted. 1. Balance (debit) represents the cost of other vehicles delivered and accepted. 2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443 86334 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Purchased/Depreciation Accrual
		OTHER VEHICLES (RETIREMENT) ----------
16334	**067**	Primary Account: Other Vehicles This account is used to record the cost of vehicles other than mail hauling and law enforcement vehicles purchased by areas and Headquarters organizations which have been delivered and accepted. 1. Balance (debit) represents the cost of other vehicles delivered and accepted. 2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443 86334 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Retirements/Sales/Trade-In
		OTHER VEHICLES (W/OFF AS EXP.) ----------
16334	**069**	Primary Account: Other Vehicles This account is used to record the cost of vehicles other than mail hauling and law enforcement vehicles purchased by areas and Headquarters organizations which have been delivered and accepted. 1. Balance (debit) represents the cost of other vehicles delivered and accepted. 2. Debit entries include the cost of vehicles delivered and accepted for use. (Credit contra accounts 23443 86334 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Written Off as Expense
		VEHICLE AUXILIARY EQUIPMENT (BAL. BEG. YEAR) ----------
16335	**001**	Primary Account: Vehicle Auxiliary Equipment This account is used to record the cost of vehicle auxiliary equipment such as power tailgates snowplows for attachment to vehicles trailer couplers etc. delivered and accepted for use by the Postal Service. 1. Balance (debit) represents the cost of vehicle auxiliary equipment delivered and accepted. 2. Debit entries include the cost vehicle auxiliary equipment delivered and accepted for use. (Credit contra account 23443 86335 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
16335	061	VEHICLE AUXILIARY EQUIPMENT (ADD/TR.CONST.) ---------- Primary Account: Vehicle Auxiliary Equipment This account is used to record the cost of vehicle auxiliary equipment such as power tailgates snowplows for attachment to vehicles trailer couplers etc. delivered and accepted for use by the Postal Service. 1. Balance (debit) represents the cost of vehicle auxiliary equipment delivered and accepted. 2. Debit entries include the cost vehicle auxiliary equipment delivered and accepted for use. (Credit contra account 23443 86335 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16335	062	VEHICLE AUXILIARY EQUIPMENT (ADD/PURCHASES) ---------- Primary Account: Vehicle Auxiliary Equipment This account is used to record the cost of vehicle auxiliary equipment such as power tailgates snowplows for attachment to vehicles trailer couplers etc. delivered and accepted for use by the Postal Service. 1. Balance (debit) represents the cost of vehicle auxiliary equipment delivered and accepted. 2. Debit entries include the cost vehicle auxiliary equipment delivered and accepted for use. (Credit contra account 23443 86335 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Purchased/Depreciation Accrual
16335	069	VEHICLE AUXILIARY EQUIPMENT (W/OFF AS EXP.) ---------- Primary Account: Vehicle Auxiliary Equipment This account is used to record the cost of vehicle auxiliary equipment such as power tailgates snowplows for attachment to vehicles trailer couplers etc. delivered and accepted for use by the Postal Service. 1. Balance (debit) represents the cost of vehicle auxiliary equipment delivered and accepted. 2. Debit entries include the cost vehicle auxiliary equipment delivered and accepted for use. (Credit contra account 23443 86335 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Written Off as Expense
16339	001	FREIGT MOTOR VEHICLES - BAL BEG UEAR ---------- Primary Account: Freight Cost This account is used to record the cost of freight incurred for the shipment of mail hauling vehicles. 1. Balance (debit) represents the cost of freight. 2. Debit entries include the cost of vehicles shipped and received by the Postal Service. (Credit contra accounts 23443 86339 and debit 80600.) 3. Credit entries include payments made capitalized and transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Balance Beginning of Year
16339	061	FREIGHT MOTOR VEHICLE ADD/TR CONSTR ---------- Primary Account: Freight Cost This account is used to record the cost of freight incurred for the shipment of mail hauling vehicles. 1. Balance (debit) represents the cost of freight. 2. Debit entries include the cost of vehicles shipped and received by the Postal Service. (Credit contra accounts 23443 86339 and debit 80600.) 3. Credit entries include payments made capitalized and transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16339	062	FREIGHT-MOTOR VEHICLES (ADD/PURCHASES) ---------- Primary Account: Freight Cost This account is used to record the cost of freight incurred for the shipment of mail hauling vehicles. 1. Balance (debit) represents the cost of freight. 2. Debit entries include the cost of vehicles shipped and received by the Postal Service. (Credit contra accounts 23443 86339 and debit 80600.) 3. Credit entries include payments made capitalized and transferred to Plant and Equipment in Service account 1730. Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
16431	000	LOBBY EQUIPMENT ---------- Primary Account: Lobby Equipment This account is used to record the cost of lobby equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of lobby equipment delivered and accepted. 2. Debit entries include cash received by disbursing officers. 3. Credit entries include cash forwarded by disbursing officers to the Federal Reserve Bank.
16431	001	LOBBY EQUIPMENT (BAL. BEG. YEAR) ---------- Primary Account: Lobby Equipment This account is used to record the cost of lobby equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of lobby equipment delivered and accepted. 2. Debit entries include cash received by disbursing officers. 3. Credit entries include cash forwarded by disbursing officers to the Federal Reserve Bank. Subaccount Usage: Balance Beginning of Year
16431	061	LOBBY EQUIPMENT (ADD/TR.CONST.) ---------- Primary Account: Lobby Equipment This account is used to record the cost of lobby equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of lobby equipment delivered and accepted. 2. Debit entries include cash received by disbursing officers. 3. Credit entries include cash forwarded by disbursing officers to the Federal Reserve Bank. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16431	062	LOBBY EQUIPMENT (ADD/PURCHASES) ---------- Primary Account: Lobby Equipment This account is used to record the cost of lobby equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of lobby equipment delivered and accepted. 2. Debit entries include cash received by disbursing officers. 3. Credit entries include cash forwarded by disbursing officers to the Federal Reserve Bank. Subaccount Usage: Additions Purchased/Depreciation Accrual
16431	069	LOBBY EQUIPMENT (W/OFF AS EXP.) ---------- Primary Account: Lobby Equipment This account is used to record the cost of lobby equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of lobby equipment delivered and accepted. 2. Debit entries include cash received by disbursing officers. 3. Credit entries include cash forwarded by disbursing officers to the Federal Reserve Bank. Subaccount Usage: Written Off as Expense
16432	000	WINDOW SERVICE EQUIPMENT ---------- Primary Account: Window Service Equipment This account is used to record the cost of window service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of window service equipment delivered and accepted. 2. Debit entries include the cost of window service equipment delivered and accepted. (Credit contra accounts 23444 86432 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740.

Asset Accounts

Account Number	Sub account	Account Description
16432	001	WINDOW SERVICE EQUIPMENT (BAL. BEG. YEAR) ---------- Primary Account: Window Service Equipment This account is used to record the cost of window service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of window service equipment delivered and accepted. 2. Debit entries include the cost of window service equipment delivered and accepted. (Credit contra accounts 23444 86432 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740. Subaccount Usage: Balance Beginning of Year
16432	061	WINDOW SERVICE EQUIPMENT (ADD/TR.CONST.) ---------- Primary Account: Window Service Equipment This account is used to record the cost of window service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of window service equipment delivered and accepted. 2. Debit entries include the cost of window service equipment delivered and accepted. (Credit contra accounts 23444 86432 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16432	062	WINDOW SERVICE EQUIPMENT (ADD/PURCHASES) ---------- Primary Account: Window Service Equipment This account is used to record the cost of window service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of window service equipment delivered and accepted. 2. Debit entries include the cost of window service equipment delivered and accepted. (Credit contra accounts 23444 86432 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740.
16432	069	WINDOW SERVICE EQUIPMENT (W/OFF AS EXP.) ---------- Primary Account: Window Service Equipment This account is used to record the cost of window service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of window service equipment delivered and accepted. 2. Debit entries include the cost of window service equipment delivered and accepted. (Credit contra accounts 23444 86432 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740. Subaccount Usage: Written Off as Expense
16433	000	SELF-SERVICE EQUIPMENT ---------- Primary Account: Self-Service Equipment This account is used to record the cost of self-service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of self-service equipment delivered and accepted. 2. Debit entries include the cost of self-service equipment delivered and accepted. (Credit contra accounts 23444 86433 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740.
16433	001	SELF-SERVICE EQUIPMENT (BAL. BEG. YEAR) ---------- Primary Account: Self-Service Equipment This account is used to record the cost of self-service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of self-service equipment delivered and accepted. 2. Debit entries include the cost of self-service equipment delivered and accepted. (Credit contra accounts 23444 86433 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740. Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
16433	061	SELF-SERVICE EQUIPMENT (ADD/TR.CONST.) ---------- Primary Account: Self-Service Equipment This account is used to record the cost of self-service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of self-service equipment delivered and accepted. 2. Debit entries include the cost of self-service equipment delivered and accepted. (Credit contra accounts 23444 86433 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16433	062	SELF-SERVICE EQUIPMENT (ADD/PURCHASES) ---------- Primary Account: Self-Service Equipment This account is used to record the cost of self-service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of self-service equipment delivered and accepted. 2. Debit entries include the cost of self-service equipment delivered and accepted. (Credit contra accounts 23444 86433 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740. Subaccount Usage: Additions Purchased/Depreciation Accrual
16433	063	SELF-SERVICE EQUIPMENT (TR.FR.USPSLOC.) ---------- Primary Account: Self-Service Equipment This account is used to record the cost of self-service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of self-service equipment delivered and accepted. 2. Debit entries include the cost of self-service equipment delivered and accepted. (Credit contra accounts 23444 86433 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740. Subaccount Usage: Transfers From Other Postal Service Locations
16433	064	SELF-SERVICE EQUIPMENT (TR.TO USPSLOC.) ---------- Primary Account: Self-Service Equipment This account is used to record the cost of self-service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of self-service equipment delivered and accepted. 2. Debit entries include the cost of self-service equipment delivered and accepted. (Credit contra accounts 23444 86433 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740. Subaccount Usage: Transfers To Other Postal Service Locations
16433	069	SELF SERVICE EQUIPMENT (W/OFF AS EXP.) ---------- Primary Account: Self-Service Equipment This account is used to record the cost of self-service equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of self-service equipment delivered and accepted. 2. Debit entries include the cost of self-service equipment delivered and accepted. (Credit contra accounts 23444 86433 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1740. Subaccount Usage: Written Off as Expense

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Account Number	Sub account	Account Description
16531	000	ADM/GEN SUPPORT EQUIPMENT ---------- PRIMARY ACCOUNT: ADMINISTRATIVE AND GENERAL SUPPORT EQUIPMENT. THIS ACCOUNT IS USED TO RECORD THE COST OF ADMINISTRATIVE AND GENERAL SUPPORT EQUIPMENT DELIVERED AND ACCEPTED BY THE POSTAL SERVICE. 1. BALANCE (DEBIT) REPRESENTS THE COST OF ADMINISTRATIVE AND GENERAL SUPPORT EQUIPMENT. 2. DEBIT ENTRIES INCLUDE THE COST OF THE EQUIPMENT DELIVERED AND ACCEPTED (CREDIT CONTRA ACCOUNT 23445 86531 AND DEBIT 80600). 3. CREDIT ENTRIES INCLUDE THE CAPITALIZED AMOUNT TRANSFERRED TO PLANT AND EQUIPMENT IN SERVICE ACCOUNT 1750.
16531	001	ADM/GEN. SUPPORT EQUIPMENT (BAL. BEG. YEAR) ---------- Primary Account: Administrative and General Support This account is used to record the cost of administrative and general support equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of administrative and general support equipment. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445 86531 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Balance Beginning of Year
16531	061	ADM/GEN. SUPPORT EQUIPMENT (ADD/TR.CONST.) ---------- Primary Account: Administrative and General Support This account is used to record the cost of administrative and general support equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of administrative and general support equipment. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445 86531 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16531	062	ADM/GEN. SUPPORT EQUIPMENT (ADD/PURCHASES) ---------- Primary Account: Administrative and General Support This account is used to record the cost of administrative and general support equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of administrative and general support equipment. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445 86531 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Additions Purchased/Depreciation Accrual
16531	069	ADM/GEN.SUPPORT EQUIPMENT (W/OFF AS EXP.) ---------- Primary Account: Administrative and General Support This account is used to record the cost of administrative and general support equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of administrative and general support equipment. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445 86531 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Written Off as Expense

Asset Accounts

Account Number	Sub account	Account Description
16532	000	MAINTENANCE EQUIPMENT ---------- Primary Account: Maintenance Equipment This account is used to record the cost of maintenance equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of maintenance equipment delivered and accepted. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445 86532 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750.
16532	001	MAINTENANCE EQUIPMENT (BAL. BEG. YEAR) ---------- Primary Account: Maintenance Equipment This account is used to record the cost of maintenance equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of maintenance equipment delivered and accepted. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445 86532 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Balance Beginning of Year
16532	061	MAINTENANCE EQUIPMENT (ADD/TR.CONST.) ---------- Primary Account: Maintenance Equipment This account is used to record the cost of maintenance equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of maintenance equipment delivered and accepted. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445 86532 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16532	062	MAINTENANCE EQUIPMENT (ADD/PURCHASES) ---------- Primary Account: Maintenance Equipment This account is used to record the cost of maintenance equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of maintenance equipment delivered and accepted. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445 86532 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Additions Purchased/Depreciation Accrual
16532	069	MAINTENCE EQUIPMENT (W/OFF AS EXP.) ---------- Primary Account: Maintenance Equipment This account is used to record the cost of maintenance equipment delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of maintenance equipment delivered and accepted. 2. Debit entries include the cost of the equipment delivered and accepted. (Credit contra accounts 23445 86532 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Written Off as Expense
16533	000	AUTO. DATA PROCESS EQUIP. ---------- Primary Account: Automatic Data Processing This account is used to record the cost of automatic data processing equipment (ADP) delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of ADP equipment delivered and accepted. 2. Debit entries include the cost of ADP equipment delivered and accepted. (Credit contra accounts 23445 86533 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750.

Asset Accounts

Account Number	Sub account	Account Description
16533	001	AUTO. DATA PROCESS EQUIP. (BAL. BEG. YEAR) ---------- Primary Account: Automatic Data Processing This account is used to record the cost of automatic data processing equipment (ADP) delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of ADP equipment delivered and accepted. 2. Debit entries include the cost of ADP equipment delivered and accepted. (Credit contra accounts 23445 86533 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Balance Beginning of Year
16533	061	AUTO. DATA PROCESS EQUIP. (ADD/TR.CONST.) ---------- Primary Account: Automatic Data Processing This account is used to record the cost of automatic data processing equipment (ADP) delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of ADP equipment delivered and accepted. 2. Debit entries include the cost of ADP equipment delivered and accepted. (Credit contra accounts 23445 86533 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16533	062	AUTO. DATA PROCESS EQUIP. (ADD/PURCHASES) ---------- Primary Account: Automatic Data Processing This account is used to record the cost of automatic data processing equipment (ADP) delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of ADP equipment delivered and accepted. 2. Debit entries include the cost of ADP equipment delivered and accepted. (Credit contra accounts 23445 86533 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Additions Purchased/Depreciation Accrual
16533	069	AUTO.DATA PROCESS EQUIP. (W/OFF AS EXP.) ---------- Primary Account: Automatic Data Processing This account is used to record the cost of automatic data processing equipment (ADP) delivered and accepted by the Postal Service. 1. Balance (debit) represents the cost of ADP equipment delivered and accepted. 2. Debit entries include the cost of ADP equipment delivered and accepted. (Credit contra accounts 23445 86533 and debit 80600.) 3. Credit entries include the capitalized amount transferred to Plant and Equipment in Service account 1750. Subaccount Usage: Written Off as Expense
16611	001	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Mail Processing Facility This account is used to record costs (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 costs associated with the acquisition of land for the construction of a new postal building for a mail processing facility. 2. Debit entries include costs associated with the purchase of land for construction of a new postal building. (Credit contra accounts 23455 and 86611 and debit account 80620.) 3. Credit entries include the amounts transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
16611	044	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Mail Processing Facility This account is used to record costs (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 costs associated with the acquisition of land for the construction of a new postal building for a mail processing facility. 2. Debit entries include costs associated with the purchase of land for construction of a new postal building. (Credit contra accounts 23455 and 86611 and debit account 80620.) 3. Credit entries include the amounts transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Inventory Adjustment
16611	061	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Mail Processing Facility This account is used to record costs (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 costs associated with the acquisition of land for the construction of a new postal building for a mail processing facility. 2. Debit entries include costs associated with the purchase of land for construction of a new postal building. (Credit contra accounts 23455 and 86611 and debit account 80620.) 3. Credit entries include the amounts transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16611	062	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Mail Processing Facility This account is used to record costs (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 costs associated with the acquisition of land for the construction of a new postal building for a mail processing facility. 2. Debit entries include costs associated with the purchase of land for construction of a new postal building. (Credit contra accounts 23455 and 86611 and debit account 80620.) 3. Credit entries include the amounts transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16611	069	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Mail Processing Facility This account is used to record costs (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 costs associated with the acquisition of land for the construction of a new postal building for a mail processing facility. 2. Debit entries include costs associated with the purchase of land for construction of a new postal building. (Credit contra accounts 23455 and 86611 and debit account 80620.) 3. Credit entries include the amounts transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Written Off as Expense

Asset Accounts

Account Number	Sub account	Account Description
16612	001	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Lease Construction -- Mail Processing Facility This account is used to record costs 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 costs associated with the purchase of land for construction of mail processing postal buildings occupied under a lease/rental agreement. 2. Debit entries include costs associated with purchasing land for construction of mail processing postal buildings occupied under a lease/rental agreement. (Credit contra accounts 23455 and 86612 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Balance Beginning of Year
16612	044	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Lease Construction -- Mail Processing Facility This account is used to record costs 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 costs associated with the purchase of land for construction of mail processing postal buildings occupied under a lease/rental agreement. 2. Debit entries include costs associated with purchasing land for construction of mail processing postal buildings occupied under a lease/rental agreement. (Credit contra accounts 23455 and 86612 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Inventory Adjustment
16612	061	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Lease Construction -- Mail Processing Facility This account is used to record costs 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 costs associated with the purchase of land for construction of mail processing postal buildings occupied under a lease/rental agreement. 2. Debit entries include costs associated with purchasing land for construction of mail processing postal buildings occupied under a lease/rental agreement. (Credit contra accounts 23455 and 86612 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16612	062	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Lease Construction -- Mail Processing Facility This account is used to record costs 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 costs associated with the purchase of land for construction of mail processing postal buildings occupied under a lease/rental agreement. 2. Debit entries include costs associated with purchasing land for construction of mail processing postal buildings occupied under a lease/rental agreement. (Credit contra accounts 23455 and 86612 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
16612	069	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Lease Construction -- Mail Processing Facility This account is used to record costs 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 costs associated with the purchase of land for construction of mail processing postal buildings occupied under a lease/rental agreement. 2. Debit entries include costs associated with purchasing land for construction of mail processing postal buildings occupied under a lease/rental agreement. (Credit contra accounts 23455 and 86612 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Written Off as Expense
16613	001	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Building Purchase -- Mail Processing Facility This account is used to record costs representing the land value associated with a mail processing building purchase project. 1. Balance (debit) represents the costs associated with the land value of a mail processing facility building purchase. 2. Debit entries include costs associated with the land value of a mail processing facility building purchase. (Credit contra accounts 23455 and 86613 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Balance Beginning of Year
16613	044	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Building Purchase -- Mail Processing Facility This account is used to record costs representing the land value associated with a mail processing building purchase project. 1. Balance (debit) represents the costs associated with the land value of a mail processing facility building purchase. 2. Debit entries include costs associated with the land value of a mail processing facility building purchase. (Credit contra accounts 23455 and 86613 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Inventory Adjustment
16613	061	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Building Purchase -- Mail Processing Facility This account is used to record costs representing the land value associated with a mail processing building purchase project. 1. Balance (debit) represents the costs associated with the land value of a mail processing facility building purchase. 2. Debit entries include costs associated with the land value of a mail processing facility building purchase. (Credit contra accounts 23455 and 86613 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16613	062	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Building Purchase -- Mail Processing Facility This account is used to record costs representing the land value associated with a mail processing building purchase project. 1. Balance (debit) represents the costs associated with the land value of a mail processing facility building purchase. 2. Debit entries include costs associated with the land value of a mail processing facility building purchase. (Credit contra accounts 23455 and 86613 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
16613	069	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Building Purchase -- Mail Processing Facility This account is used to record costs representing the land value associated with a mail processing building purchase project. 1. Balance (debit) represents the costs associated with the land value of a mail processing facility building purchase. 2. Debit entries include costs associated with the land value of a mail processing facility building purchase. (Credit contra accounts 23455 and 86613 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Written Off as Expense
16616	001	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Mail Processing Building Expansion This account is used to record the purchase of land for the expansion of existing mail processing postal facilities maneuvering and parking areas. 1. Balance (debit) represents the costs associated with the purchase of land for the expansion of existing mail processing postal facilities. 2. Debit entries include entries associated with the purchase of land for the expansion of existing mail processing facilities. (Credit contra accounts 23455 and 86616 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Balance Beginning of Year
16616	044	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Mail Processing Building Expansion This account is used to record the purchase of land for the expansion of existing mail processing postal facilities maneuvering and parking areas. 1. Balance (debit) represents the costs associated with the purchase of land for the expansion of existing mail processing postal facilities. 2. Debit entries include entries associated with the purchase of land for the expansion of existing mail processing facilities. (Credit contra accounts 23455 and 86616 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Inventory Adjustment
16616	061	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Mail Processing Building Expansion This account is used to record the purchase of land for the expansion of existing mail processing postal facilities maneuvering and parking areas. 1. Balance (debit) represents the costs associated with the purchase of land for the expansion of existing mail processing postal facilities. 2. Debit entries include entries associated with the purchase of land for the expansion of existing mail processing facilities. (Credit contra accounts 23455 and 86616 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16616	062	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Mail Processing Building Expansion This account is used to record the purchase of land for the expansion of existing mail processing postal facilities maneuvering and parking areas. 1. Balance (debit) represents the costs associated with the purchase of land for the expansion of existing mail processing postal facilities. 2. Debit entries include entries associated with the purchase of land for the expansion of existing mail processing facilities. (Credit contra accounts 23455 and 86616 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
16616	069	MAIL PROCESSING FACILITY - LAND ---------- Primary Account: Mail Processing Building Expansion This account is used to record the purchase of land for the expansion of existing mail processing postal facilities maneuvering and parking areas. 1. Balance (debit) represents the costs associated with the purchase of land for the expansion of existing mail processing postal facilities. 2. Debit entries include entries associated with the purchase of land for the expansion of existing mail processing facilities. (Credit contra accounts 23455 and 86616 and debit account 80620.) 3. Credit entries include the amount transferred to account 17111 or the amount written off as expense account 54260 if project is canceled. Subaccount Usage: Written Off as Expense
16621	001	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: USPS-Owned Building This account is used to record costs associated with the construction of a postal-owned mail processing facility (design and construction including all related support costs). 1. Balance (debit) represents costs associated with the construction of a postal-owned mail processing facility. 2. Debit entries include costs associated with the construction of a postal-owned facility. (Credit contra accounts 23455 and 86621 and debit account 80620.) 3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense account 54270 if the project is canceled. Subaccount Usage: Balance Beginning of Year
16621	044	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: USPS-Owned Building This account is used to record costs associated with the construction of a postal-owned mail processing facility (design and construction including all related support costs). 1. Balance (debit) represents costs associated with the construction of a postal-owned mail processing facility. 2. Debit entries include costs associated with the construction of a postal-owned facility. (Credit contra accounts 23455 and 86621 and debit account 80620.) 3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense account 54270 if the project is canceled. Subaccount Usage: Inventory Adjustment
16621	061	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: USPS-Owned Building This account is used to record costs associated with the construction of a postal-owned mail processing facility (design and construction including all related support costs). 1. Balance (debit) represents costs associated with the construction of a postal-owned mail processing facility. 2. Debit entries include costs associated with the construction of a postal-owned facility. (Credit contra accounts 23455 and 86621 and debit account 80620.) 3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense account 54270 if the project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16621	062	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: USPS-Owned Building This account is used to record costs associated with the construction of a postal-owned mail processing facility (design and construction including all related support costs). 1. Balance (debit) represents costs associated with the construction of a postal-owned mail processing facility. 2. Debit entries include costs associated with the construction of a postal-owned facility. (Credit contra accounts 23455 and 86621 and debit account 80620.) 3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense account 54270 if the project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
16621	069	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: USPS-Owned Building This account is used to record costs associated with the construction of a postal-owned mail processing facility (design and construction including all related support costs). 1. Balance (debit) represents costs associated with the construction of a postal-owned mail processing facility. 2. Debit entries include costs associated with the construction of a postal-owned facility. (Credit contra accounts 23455 and 86621 and debit account 80620.) 3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense account 54270 if the project is canceled. Subaccount Usage: Written Off as Expense
16622	001	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Lease Design Costs Construction -- Mail Processing Facility This account is used to record costs 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 preparation of plan and specifications for construction of mail processing buildings occupied by the Postal Service under lease/rental agreements. 2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Service. (Credit contra accounts 23455 and 86622 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Balance Beginning of Year
16622	044	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Lease Design Costs Construction -- Mail Processing Facility This account is used to record costs 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 preparation of plan and specifications for construction of mail processing buildings occupied by the Postal Service under lease/rental agreements. 2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Service. (Credit contra accounts 23455 and 86622 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Inventory Adjustment
16622	061	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Lease Design Costs Construction -- Mail Processing Facility This account is used to record costs 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 preparation of plan and specifications for construction of mail processing buildings occupied by the Postal Service under lease/rental agreements. 2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Service. (Credit contra accounts 23455 and 86622 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service

Asset Accounts

Account Number	Sub account	Account Description
16622	062	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Lease Design Costs Construction -- Mail Processing Facility This account is used to record costs 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 preparation of plan and specifications for construction of mail processing buildings occupied by the Postal Service under lease/rental agreements. 2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Service. (Credit contra accounts 23455 and 86622 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16622	069	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Lease Design Costs Construction -- Mail Processing Facility This account is used to record costs 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 preparation of plan and specifications for construction of mail processing buildings occupied by the Postal Service under lease/rental agreements. 2. Debit entries include the cost of the design services delivered by the contractor and accepted by the Postal Service. (Credit contra accounts 23455 and 86622 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Written Off as Expense
16623	001	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Building Purchase -- Mail Processing Facility 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 16613. 1. Balance (debit) represents the building value of a mail processing building purchase and building improvements. 2. Debit entries include mail processing building purchases and building improvements. (Credit contra accounts 23455 and 86623 and debit account 80620.) 3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Balance Beginning of Year
16623	044	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Building Purchase -- Mail Processing Facility 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 16613. 1. Balance (debit) represents the building value of a mail processing building purchase and building improvements. 2. Debit entries include mail processing building purchases and building improvements. (Credit contra accounts 23455 and 86623 and debit account 80620.) 3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Inventory Adjustment

Asset Accounts

Account Number	Sub account	Account Description
16623	061	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Building Purchase -- Mail Processing Facility 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 16613. 1. Balance (debit) represents the building value of a mail processing building purchase and building improvements. 2. Debit entries include mail processing building purchases and building improvements. (Credit contra accounts 23455 and 86623 and debit account 80620.) 3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16623	062	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Building Purchase -- Mail Processing Facility 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 16613. 1. Balance (debit) represents the building value of a mail processing building purchase and building improvements. 2. Debit entries include mail processing building purchases and building improvements. (Credit contra accounts 23455 and 86623 and debit account 80620.) 3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16623	069	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Building Purchase -- Mail Processing Facility 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 16613. 1. Balance (debit) represents the building value of a mail processing building purchase and building improvements. 2. Debit entries include mail processing building purchases and building improvements. (Credit contra accounts 23455 and 86623 and debit account 80620.) 3. Credit entries include the capitalized amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Written Off as Expense
16629	001	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Building Construction -- Mail Processing Building Expansion This account is used to record the costs for expansions 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 costs associated with expansion to existing leased or postal-owned mail processing facilities. 2. Debit entries include costs associated with expansion to leased or postal-owned mail processing facilities. (Credit contra accounts 23455 and 86629 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
16629	044	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Building Construction -- Mail Processing Building Expansion This account is used to record the costs for expansions 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 costs associated with expansion to existing leased or postal-owned mail processing facilities. 2. Debit entries include costs associated with expansion to leased or postal-owned mail processing facilities. (Credit contra accounts 23455 and 86629 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Inventory Adjustment
16629	061	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Building Construction -- Mail Processing Building Expansion This account is used to record the costs for expansions 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 costs associated with expansion to existing leased or postal-owned mail processing facilities. 2. Debit entries include costs associated with expansion to leased or postal-owned mail processing facilities. (Credit contra accounts 23455 and 86629 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
16629	062	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Building Construction -- Mail Processing Building Expansion This account is used to record the costs for expansions 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 costs associated with expansion to existing leased or postal-owned mail processing facilities. 2. Debit entries include costs associated with expansion to leased or postal-owned mail processing facilities. (Credit contra accounts 23455 and 86629 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Additions Purchased/Depreciation Accrual
16629	069	MAIL PROCESSING FACILITY - BUILDING ---------- Primary Account: Building Construction -- Mail Processing Building Expansion This account is used to record the costs for expansions 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 costs associated with expansion to existing leased or postal-owned mail processing facilities. 2. Debit entries include costs associated with expansion to leased or postal-owned mail processing facilities. (Credit contra accounts 23455 and 86629 and debit account 80620.) 3. Credit entries include the amount transferred to account 17121 or the amount written off as expense account 54270 if project is canceled. Subaccount Usage: Written Off as Expense
16801	000	PROJECT AUTHORIZATION APPROVED ---------- Primary Account: Approved

Asset Accounts

Account Number	Sub account	Account Description
16802	000	PROJECT AUTHORIZATION UNCOMMITTED BALANCE ---------- Primary Account: Uncommitted
16803	000	PROJECT AUTHORIZATION COMMITTED ---------- Primary Account: Committed
17111	001	USPS OWNED-LAND (BAL. BEG. YEAR) ---------- Primary Account: Land This account is used to record the acquisition cost of land purchased by the Postal Service. Restricted to St. Louis ISC. 1. Balance (debit) represents the acquisition cost of land owned by the Postal Service. 2. Debit entries include the cost of new land acquisitions. (Credit contra account 16111 16112 16113 or 16115.) 3. Credit entries include the acquisition cost or land sold traded of otherwise disposed of. (Debit contra account 54610.) Subaccount Usage: Balance Beginning of Year
17111	044	USPS OWNED-LAND (INV. ADJ.) ---------- Primary Account: Land This account is used to record the acquisition cost of land purchased by the Postal Service. Restricted to St. Louis ISC. 1. Balance (debit) represents the acquisition cost of land owned by the Postal Service. 2. Debit entries include the cost of new land acquisitions. (Credit contra account 16111 16112 16113 or 16115.) 3. Credit entries include the acquisition cost or land sold traded of otherwise disposed of. (Debit contra account 54610.) Subaccount Usage: Inventory Adjustment
17111	061	USPS OWNED-LAND (ADD/TR.CONST.) ---------- Primary Account: Land This account is used to record the acquisition cost of land purchased by the Postal Service. Restricted to St. Louis ISC. 1. Balance (debit) represents the acquisition cost of land owned by the Postal Service. 2. Debit entries include the cost of new land acquisitions. (Credit contra account 16111 16112 16113 or 16115.) 3. Credit entries include the acquisition cost or land sold traded of otherwise disposed of. (Debit contra account 54610.) Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
17111	062	USPS OWNED-LAND (ADD/PURCHASES) ---------- Primary Account: Land This account is used to record the acquisition cost of land purchased by the Postal Service. Restricted to St. Louis ISC. 1. Balance (debit) represents the acquisition cost of land owned by the Postal Service. 2. Debit entries include the cost of new land acquisitions. (Credit contra account 16111 16112 16113 or 16115.) 3. Credit entries include the acquisition cost or land sold traded of otherwise disposed of. (Debit contra account 54610.) Subaccount Usage: Additions Purchased/Depreciation Accrual
17111	067	USPS OWNED-LAND (RETIREMENT) ---------- Primary Account: Land This account is used to record the acquisition cost of land purchased by the Postal Service. Restricted to St. Louis ISC. 1. Balance (debit) represents the acquisition cost of land owned by the Postal Service. 2. Debit entries include the cost of new land acquisitions. (Credit contra account 16111 16112 16113 or 16115.) 3. Credit entries include the acquisition cost or land sold traded of otherwise disposed of. (Debit contra account 54610.) Subaccount Usage: Retirements/Sales/Trade-In

Asset Accounts

Account Number	Sub account	Account Description
17121	001	USPS OWNED-BUILDINGS (BAL. BEG. YEAR) ---------- Primary Account: Postal Service-Owned Buildings This account is used to record the acquisition cost of purchased or constructed buildings and improvement or modification costs which meet capitalization criteria. Also included are costs such as grading landscaping fences walks and paved areas related to the building. This account does not include either the cost of mail mechanization equipment e.g. conveyor system even though attached to the building. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the cost of buildings and improvements. 2. Debit entries include the cost of new acquisitions construction and improvements. (Credit contra account 16121 16123 or 16125.) 3. Credit entries include the acquisition cost of buildings and improvements sold traded or otherwise retired from service. (Debit contra account 54620.) Subaccount Usage: Balance Beginning of Year
17121	044	USPS OWNED-BUILDINGS (INV. ADJ.) ---------- Primary Account: Postal Service-Owned Buildings This account is used to record the acquisition cost of purchased or constructed buildings and improvement or modification costs which meet capitalization criteria. Also included are costs such as grading landscaping fences walks and paved areas related to the building. This account does not include either the cost of mail mechanization equipment e.g. conveyor system even though attached to the building. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the cost of buildings and improvements. 2. Debit entries include the cost of new acquisitions construction and improvements. (Credit contra account 16121 16123 or 16125.) 3. Credit entries include the acquisition cost of buildings and improvements sold traded or otherwise retired from service. (Debit contra account 54620.) Subaccount Usage: Inventory Adjustment
17121	061	USPS OWNED-BUILDINGS (ADD/TR.CONST.) ---------- Primary Account: Postal Service-Owned Buildings This account is used to record the acquisition cost of purchased or constructed buildings and improvement or modification costs which meet capitalization criteria. Also included are costs such as grading landscaping fences walks and paved areas related to the building. This account does not include either the cost of mail mechanization equipment e.g. conveyor system even though attached to the building. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the cost of buildings and improvements. 2. Debit entries include the cost of new acquisitions construction and improvements. (Credit contra account 16121 16123 or 16125.) 3. Credit entries include the acquisition cost of buildings and improvements sold traded or otherwise retired from service. (Debit contra account 54620.) Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
17121	062	USPS OWNED-BUILDINGS (ADD/PURCHASES) ---------- Primary Account: Postal Service-Owned Buildings This account is used to record the acquisition cost of purchased or constructed buildings and improvement or modification costs which meet capitalization criteria. Also included are costs such as grading landscaping fences walks and paved areas related to the building. This account does not include either the cost of mail mechanization equipment e.g. conveyor system even though attached to the building. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the cost of buildings and improvements. 2. Debit entries include the cost of new acquisitions construction and improvements. (Credit contra account 16121 16123 or 16125.) 3. Credit entries include the acquisition cost of buildings and improvements sold traded or otherwise retired from service. (Debit contra account 54620.) Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
17121	067	USPS OWNED-BUILDINGS (RETIREMENT) ---------- Primary Account: Postal Service-Owned Buildings This account is used to record the acquisition cost of purchased or constructed buildings and improvement or modification costs which meet capitalization criteria. Also included are costs such as grading landscaping fences walks and paved areas related to the building. This account does not include either the cost of mail mechanization equipment e.g. conveyor system even though attached to the building. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the cost of buildings and improvements. 2. Debit entries include the cost of new acquisitions construction and improvements. (Credit contra account 16121 16123 or 16125.) 3. Credit entries include the acquisition cost of buildings and improvements sold traded or otherwise retired from service. (Debit contra account 54620.) Subaccount Usage: Retirements/Sales/Trade-In
17201	000	MAIL PROCESSING EQUIPMENT ---------- Primary Account: Mail Processing Equipment. This account is used to record the acquisition cost of all fixed and non-fixed mail processing equipment and mail handling systems including mechanization support equipment mail handling support equipment mail transport equipment and city deliver service equipment. Also included are modification improvement and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of mail processing equipment and capital modifications or improvement and installation cost less acquisition cost of equipment sold traded or disposed of. 2. Debit entries include the cost of new acquisitions improvements modification and installation costs (credit contra account 16231 16232 or 16233). 3. Credit entries include the acquisition cost of equipment sold traded or disposed of.
17201	001	MAIL PROCESS EQUIPMENT (BAL. BEG. YEAR) ---------- Primary Account: Mail Processing Equipment -- Identified This account is used to record the cost of all fixed and nonfixed mail processing equipment and mail handling systems including mechanization support equipment mail handling support equipment mail transport equipment and city delivery service equipment. Also included are modification improvement and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of mail processing equipment and capital modification or improvement and installation cost. 2. Debit entries include the cost of new acquisitions improvements modification and installation costs (credit contra account 16231 16232 or 16233). 3. Credit entries include the acquisition cost of equipment sold traded or disposed. Subaccount Usage: Balance Beginning of Year
17201	044	MAIL PROCESS EQUIPMENT (INV. ADJ.) ---------- Primary Account: Mail Processing Equipment -- Identified This account is used to record the cost of all fixed and nonfixed mail processing equipment and mail handling systems including mechanization support equipment mail handling support equipment mail transport equipment and city delivery service equipment. Also included are modification improvement and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of mail processing equipment and capital modification or improvement and installation cost. 2. Debit entries include the cost of new acquisitions improvements modification and installation costs (credit contra account 16231 16232 or 16233). 3. Credit entries include the acquisition cost of equipment sold traded or disposed. Subaccount Usage: Inventory Adjustment

Asset Accounts

Account Number	Sub account	Account Description
17201	061	MAIL PROCESS EQUIPMENT (ADD/TR.CONST.) ---------- Primary Account: Mail Processing Equipment -- Identified This account is used to record the cost of all fixed and nonfixed mail processing equipment and mail handling systems including mechanization support equipment mail handling support equipment mail transport equipment and city delivery service equipment. Also included are modification improvement and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of mail processing equipment and capital modification or improvement and installation cost. 2. Debit entries include the cost of new acquisitions improvements modification and installation costs (credit contra account 16231 16232 or 16233). 3. Credit entries include the acquisition cost of equipment sold traded or disposed. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
17201	062	MAIL PROCESS EQUIPMENT (ADD/PURCHASES) ---------- Primary Account: Mail Processing Equipment -- Identified This account is used to record the cost of all fixed and nonfixed mail processing equipment and mail handling systems including mechanization support equipment mail handling support equipment mail transport equipment and city delivery service equipment. Also included are modification improvement and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of mail processing equipment and capital modification or improvement and installation cost. 2. Debit entries include the cost of new acquisitions improvements modification and installation costs (credit contra account 16231 16232 or 16233). 3. Credit entries include the acquisition cost of equipment sold traded or disposed. Subaccount Usage: Additions Purchased/Depreciation Accrual
17201	063	MAIL PROCESS EQUIPMENT (TR.FR.USPSLOC.) ---------- Primary Account: Mail Processing Equipment -- Identified This account is used to record the cost of all fixed and nonfixed mail processing equipment and mail handling systems including mechanization support equipment mail handling support equipment mail transport equipment and city delivery service equipment. Also included are modification improvement and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of mail processing equipment and capital modification or improvement and installation cost. 2. Debit entries include the cost of new acquisitions improvements modification and installation costs (credit contra account 16231 16232 or 16233). 3. Credit entries include the acquisition cost of equipment sold traded or disposed. Subaccount Usage: Transfers From Other Postal Service Locations
17201	064	MAIL PROCESS EQUIPMENT (TR.TO USPSLOC.) ---------- Primary Account: Mail Processing Equipment -- Identified This account is used to record the cost of all fixed and nonfixed mail processing equipment and mail handling systems including mechanization support equipment mail handling support equipment mail transport equipment and city delivery service equipment. Also included are modification improvement and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of mail processing equipment and capital modification or improvement and installation cost. 2. Debit entries include the cost of new acquisitions improvements modification and installation costs (credit contra account 16231 16232 or 16233). 3. Credit entries include the acquisition cost of equipment sold traded or disposed. Subaccount Usage: Transfers To Other Postal Service Locations

Asset Accounts

Account Number	Sub account	Account Description
17201	065	MAIL PROCESS EQUIPMENT (TR.TO GOVT.AG.) ---------- Primary Account: Mail Processing Equipment -- Identified This account is used to record the cost of all fixed and nonfixed mail processing equipment and mail handling systems including mechanization support equipment mail handling support equipment mail transport equipment and city delivery service equipment. Also included are modification improvement and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of mail processing equipment and capital modification or improvement and installation cost. 2. Debit entries include the cost of new acquisitions improvements modification and installation costs (credit contra account 16231 16232 or 16233). 3. Credit entries include the acquisition cost of equipment sold traded or disposed. Subaccount Usage: Transfers To Government Agencies
17201	067	MAIL PROCESS EQUIPMENT (RETIREMENT) ---------- Primary Account: Mail Processing Equipment -- Identified This account is used to record the cost of all fixed and nonfixed mail processing equipment and mail handling systems including mechanization support equipment mail handling support equipment mail transport equipment and city delivery service equipment. Also included are modification improvement and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of mail processing equipment and capital modification or improvement and installation cost. 2. Debit entries include the cost of new acquisitions improvements modification and installation costs (credit contra account 16231 16232 or 16233). 3. Credit entries include the acquisition cost of equipment sold traded or disposed. Subaccount Usage: Retirements/Sales/Trade-In
17201	069	MAIL PROCESS EQUIPMENT (W/OFF AS EXP.) ---------- Primary Account: Mail Processing Equipment -- Identified This account is used to record the cost of all fixed and nonfixed mail processing equipment and mail handling systems including mechanization support equipment mail handling support equipment mail transport equipment and city delivery service equipment. Also included are modification improvement and installation costs which meet the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of mail processing equipment and capital modification or improvement and installation cost. 2. Debit entries include the cost of new acquisitions improvements modification and installation costs (credit contra account 16231 16232 or 16233). 3. Credit entries include the acquisition cost of equipment sold traded or disposed. Subaccount Usage: Written Off as Expense
17202	001	MAIL PROCESS EQUIP UNIDENT FXD(BAL.BEG.YEAR) ---------- Primary Account: Mail Processing Equipment -- Unidentified Fixed This account is used to record the cost of all unidentified mail processing equipment acquired as a part of a building construction contract until the Project Completion Report (Form 1233) identifies the property to a specific property code number. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the cost of mail processing equipment pending specific identification. 2. Debit entries include the cost of new mail processing equipment pending identification. (Credit contra account 16231 16232 or 16233.) 3. Credit entries include the cost of identified mail processing equipment. (Debit appropriate account.) Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
17202	044	MAIL PROCESS EQUIP UNIDENT FXD (INV.ADJ.) ---------- Primary Account: Mail Processing Equipment -- Unidentified Fixed This account is used to record the cost of all unidentified mail processing equipment acquired as a part of a building construction contract until the Project Completion Report (Form 1233) identifies the property to a specific property code number. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the cost of mail processing equipment pending specific identification. 2. Debit entries include the cost of new mail processing equipment pending identification. (Credit contra account 16231 16232 or 16233.) 3. Credit entries include the cost of identified mail processing equipment. (Debit appropriate account.)
17202	061	MAIL PROCESS EQUIP UNIDENT FXD(ADD/TR.CONST.) ---------- Primary Account: Mail Processing Equipment -- Unidentified Fixed This account is used to record the cost of all unidentified mail processing equipment acquired as a part of a building construction contract until the Project Completion Report (Form 1233) identifies the property to a specific property code number. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the cost of mail processing equipment pending specific identification. 2. Debit entries include the cost of new mail processing equipment pending identification. (Credit contra account 16231 16232 or 16233.) 3. Credit entries include the cost of identified mail processing equipment. (Debit appropriate account.) Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
17203	001	ML PRO EQ-RES FOR DISPLS OR WRTE DWNS-BEG BAL ---------- Primary Account: Reserve for Mail Processing Equipment Disposals or Write- Downs This account is used to record the estimated cost of mail processing equipment to be written off or down. Restricted to use by the St. Louis ISC. 1. Balance (credit) represents the estimated amount of mail processing equipment to be written off within the next year. 2. Debit entries include decreases in the estimated write offs. (Credit contra account 54640 Equipment Valuation Adjustments.) 3. Credit entries include increases to the estimated write offs. (Debit contra account 54640.) Subaccount Usage: Balance Beginning of Year
17203	044	ML PRO EQ-RES FOR DISP OR WRTE DWN(INV ADJ) ---------- Primary Account: Reserve for Mail Processing Equipment Disposals or Write- Downs This account is used to record the estimated cost of mail processing equipment to be written off or down. Restricted to use by the St. Louis ISC. 1. Balance (credit) represents the estimated amount of mail processing equipment to be written off within the next year. 2. Debit entries include decreases in the estimated write offs. (Credit contra account 54640 Equipment Valuation Adjustments.) 3. Credit entries include increases to the estimated write offs. (Debit contra account 54640.) Subaccount Usage: Inventory Adjustment
17203	062	MPE-RES FOR DISPL OR WRTE DWN (ADD/PURCH) ---------- Primary Account: Reserve for Mail Processing Equipment Disposals or Write- Downs This account is used to record the estimated cost of mail processing equipment to be written off or down. Restricted to use by the St. Louis ISC. 1. Balance (credit) represents the estimated amount of mail processing equipment to be written off within the next year. 2. Debit entries include decreases in the estimated write offs. (Credit contra account 54640 Equipment Valuation Adjustments.) 3. Credit entries include increases to the estimated write offs. (Debit contra account 54640.) Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
		MPE-RES FOR DISPLS OR WRTE DWNS (W/OFF AS EXP ----------
17203	**069**	Primary Account: Reserve for Mail Processing Equipment Disposals or Write- Downs This account is used to record the estimated cost of mail processing equipment to be written off or down. Restricted to use by the St. Louis ISC. 1. Balance (credit) represents the estimated amount of mail processing equipment to be written off within the next year. 2. Debit entries include decreases in the estimated write offs. (Credit contra account 54640 Equipment Valuation Adjustments.) 3. Credit entries include increases to the estimated write offs. (Debit contra account 54640.) Subaccount Usage: Written Off as Expense
		MOTOR VEHICLE (BAL. BEG. YEAR) ----------
17301	**001**	Primary Account: Motor Vehicles This account is used to record the acquisition cost of motor vehicles including passenger cars trailers trucks and tractors. It also includes vehicle auxiliary equipment costs. 1. Balance (debit) represents the acquisition cost of motor vehicles and auxiliary equipment. 2. Debit entries includes the cost of new acquisitions auxiliary equipment and freight. (Credit contra account 16331 16332 16333 16334 16335 or 16339.) 3. Credit entries include the cost of vehicles retired from service and written off. (Debit contra account 54630.) Subaccount Usage: Balance Beginning of Year
		MOTOR VEHICLE (INV. ADJ.) ----------
17301	**044**	Primary Account: Motor Vehicles This account is used to record the acquisition cost of motor vehicles including passenger cars trailers trucks and tractors. It also includes vehicle auxiliary equipment costs. 1. Balance (debit) represents the acquisition cost of motor vehicles and auxiliary equipment. 2. Debit entries includes the cost of new acquisitions auxiliary equipment and freight. (Credit contra account 16331 16332 16333 16334 16335 or 16339.) 3. Credit entries include the cost of vehicles retired from service and written off. (Debit contra account 54630.) Subaccount Usage: Inventory Adjustment
		MOTOR VEHICLE (ADD/TR.CONST.) ----------
17301	**061**	Primary Account: Motor Vehicles This account is used to record the acquisition cost of motor vehicles including passenger cars trailers trucks and tractors. It also includes vehicle auxiliary equipment costs. 1. Balance (debit) represents the acquisition cost of motor vehicles and auxiliary equipment. 2. Debit entries includes the cost of new acquisitions auxiliary equipment and freight. (Credit contra account 16331 16332 16333 16334 16335 or 16339.) 3. Credit entries include the cost of vehicles retired from service and written off. (Debit contra account 54630.) Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
		MOTOR VEHICLE (ADD/PURCHASES) ----------
17301	**062**	Primary Account: Motor Vehicles This account is used to record the acquisition cost of motor vehicles including passenger cars trailers trucks and tractors. It also includes vehicle auxiliary equipment costs. 1. Balance (debit) represents the acquisition cost of motor vehicles and auxiliary equipment. 2. Debit entries includes the cost of new acquisitions auxiliary equipment and freight. (Credit contra account 16331 16332 16333 16334 16335 or 16339.) 3. Credit entries include the cost of vehicles retired from service and written off. (Debit contra account 54630.) Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
17301	066	MOTOR VEHICLE (TR.FR.GOVT.AG.) ---------- Primary Account: Motor Vehicles This account is used to record the acquisition cost of motor vehicles including passenger cars trailers trucks and tractors. It also includes vehicle auxiliary equipment costs. 1. Balance (debit) represents the acquisition cost of motor vehicles and auxiliary equipment. 2. Debit entries includes the cost of new acquisitions auxiliary equipment and freight. (Credit contra account 16331 16332 16333 16334 16335 or 16339.) 3. Credit entries include the cost of vehicles retired from service and written off. (Debit contra account 54630.) Subaccount Usage: Transfers From Government Agencies
17301	067	MOTOR VEHICLE (RETIREMENT) ---------- Primary Account: Motor Vehicles This account is used to record the acquisition cost of motor vehicles including passenger cars trailers trucks and tractors. It also includes vehicle auxiliary equipment costs. 1. Balance (debit) represents the acquisition cost of motor vehicles and auxiliary equipment. 2. Debit entries includes the cost of new acquisitions auxiliary equipment and freight. (Credit contra account 16331 16332 16333 16334 16335 or 16339.) 3. Credit entries include the cost of vehicles retired from service and written off. (Debit contra account 54630.) Subaccount Usage: Retirements/Sales/Trade-In
17301	069	MOTOR VEHICLE (W/OFF AS EXP.) ---------- Primary Account: Motor Vehicles This account is used to record the acquisition cost of motor vehicles including passenger cars trailers trucks and tractors. It also includes vehicle auxiliary equipment costs. 1. Balance (debit) represents the acquisition cost of motor vehicles and auxiliary equipment. 2. Debit entries includes the cost of new acquisitions auxiliary equipment and freight. (Credit contra account 16331 16332 16333 16334 16335 or 16339.) 3. Credit entries include the cost of vehicles retired from service and written off. (Debit contra account 54630.) Subaccount Usage: Written Off as Expense
17401	000	RETAIL EQUIPMENT ---------- Primary Account: Retail Equipment This account is used to record the acquisition of window service and self-service equipment and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of customer support equipment. 2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431 16432 or 16433.) 3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.)
17401	001	RETAIL EQUIPMENT (BAL. BEG. YEAR) ---------- Primary Account: Retail Equipment This account is used to record the acquisition of window service and self-service equipment and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of customer support equipment. 2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431 16432 or 16433.) 3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.) Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
17401	044	RETAIL EQUIPMENT (INV. ADJ.) ---------- Primary Account: Retail Equipment This account is used to record the acquisition of window service and self-service equipment and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of customer support equipment. 2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431 16432 or 16433.) 3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.) Subaccount Usage: Inventory Adjustment
17401	061	RETAIL EQUIPMENT (ADD/TR.CONST.) ---------- Primary Account: Retail Equipment This account is used to record the acquisition of window service and self-service equipment and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of customer support equipment. 2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431 16432 or 16433.) 3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.) Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
17401	062	RETAIL EQUIPMENT (ADD/PURCHASES) ---------- Primary Account: Retail Equipment This account is used to record the acquisition of window service and self-service equipment and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of customer support equipment. 2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431 16432 or 16433.) 3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.) Subaccount Usage: Additions Purchased/Depreciation Accrual
17401	063	RETAIL EQUIPMENT (TR.FR.USPSLOC.) ---------- Primary Account: Retail Equipment This account is used to record the acquisition of window service and self-service equipment and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of customer support equipment. 2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431 16432 or 16433.) 3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.) Subaccount Usage: Transfers From Other Postal Service Locations
17401	064	RETAIL EQUIPMENT (TR.TO USPSLOC.) ---------- Primary Account: Retail Equipment This account is used to record the acquisition of window service and self-service equipment and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of customer support equipment. 2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431 16432 or 16433.) 3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.) Subaccount Usage: Transfers To Other Postal Service Locations

Asset Accounts

Account Number	Sub account	Account Description
17401	065	RETAIL EQUIPMENT (TR.TO GOVT.AG.) ---------- Primary Account: Retail Equipment This account is used to record the acquisition of window service and self-service equipment and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of customer support equipment. 2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431 16432 or 16433.) 3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.) Subaccount Usage: Transfers To Government Agencies
17401	067	RETAIL EQUIPMENT (RETIREMENT) ---------- Primary Account: Retail Equipment This account is used to record the acquisition of window service and self-service equipment and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of customer support equipment. 2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431 16432 or 16433.) 3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.) Subaccount Usage: Retirements/Sales/Trade-In
17401	069	RETAIL EQUIPMENT (WOFF AS EXP) ---------- Primary Account: Retail Equipment This account is used to record the acquisition of window service and self-service equipment and any modifications or improvements which meet the capitalization criteria. It also includes any associated transportation and installation costs. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of customer support equipment. 2. Debit entries include the cost of new acquisitions and modification or improvement costs. (Credit contra account 16431 16432 or 16433.) 3. Credit entries include the acquisition cost of customer support equipment sold or disposed. (Debit contra account 54620.) Subaccount Usage: Written Off as Expense
17501	000	POSTAL SUPPORT EQUIPMENT ---------- Primary Account: Postal Support Equipment. This account is used to record the acquisition cost of administrative and general support equipment maintenance equipment and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing equipment or customer service equipment or motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications. 2. Debit entries include the acquisition cost of postal support equipment procured and modifications or improvements. (credit contra account 16531 16532 or 16533). 3. Credit entries include the acquisition cost of equipment sold traded or otherwise disposed of. (Debit contra account 54320.)

Asset Accounts

Account Number	Sub account	Account Description
17501	001	POST. SUP. EQUIP. (BAL. BEG. YEAR) ---------- Primary Account: Postal Support Equipment This account is used to record the acquisition cost of administrative and general support equipment maintenance equipment and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing or customer service equipment or a motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications. 2. Debit entries include the acquisition costs of postal support equipment procured and modifications or improvements. (Credit contra account 16531 16532 or 16533.) 3. Credit entries include the acquisition cost of equipment sold traded or otherwise disposed. (Debit contra account 54620.) Subaccount Usage: Balance Beginning of Year
17501	044	POST. SUP. EQUIP. (INV. ADJ.) ---------- Primary Account: Postal Support Equipment This account is used to record the acquisition cost of administrative and general support equipment maintenance equipment and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing or customer service equipment or a motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications. 2. Debit entries include the acquisition costs of postal support equipment procured and modifications or improvements. (Credit contra account 16531 16532 or 16533.) 3. Credit entries include the acquisition cost of equipment sold traded or otherwise disposed. (Debit contra account 54620.) Subaccount Usage: Inventory Adjustment
17501	061	POST. SUP. EQUIP. (ADD/TR.CONST.) ---------- Primary Account: Postal Support Equipment This account is used to record the acquisition cost of administrative and general support equipment maintenance equipment and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing or customer service equipment or a motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications. 2. Debit entries include the acquisition costs of postal support equipment procured and modifications or improvements. (Credit contra account 16531 16532 or 16533.) 3. Credit entries include the acquisition cost of equipment sold traded or otherwise disposed. (Debit contra account 54620.) Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service
17501	062	POST. SUP. EQUIP. (ADD/PURCHASES) ---------- Primary Account: Postal Support Equipment This account is used to record the acquisition cost of administrative and general support equipment maintenance equipment and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing or customer service equipment or a motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications. 2. Debit entries include the acquisition costs of postal support equipment procured and modifications or improvements. (Credit contra account 16531 16532 or 16533.) 3. Credit entries include the acquisition cost of equipment sold traded or otherwise disposed. (Debit contra account 54620.) Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
17501	063	POST. SUP. EQUIP. (TR.FR.USPSLOC.) ---------- Primary Account: Postal Support Equipment This account is used to record the acquisition cost of administrative and general support equipment maintenance equipment and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing or customer service equipment or a motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications. 2. Debit entries include the acquisition costs of postal support equipment procured and modifications or improvements. (Credit contra account 16531 16532 or 16533.) 3. Credit entries include the acquisition cost of equipment sold traded or otherwise disposed. (Debit contra account 54620.) Subaccount Usage: Transfers From Other Postal Service Locations
17501	064	POST. SUP. EQUIP. (TR.TO USPSLOC.) ---------- Primary Account: Postal Support Equipment This account is used to record the acquisition cost of administrative and general support equipment maintenance equipment and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing or customer service equipment or a motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications. 2. Debit entries include the acquisition costs of postal support equipment procured and modifications or improvements. (Credit contra account 16531 16532 or 16533.) 3. Credit entries include the acquisition cost of equipment sold traded or otherwise disposed. (Debit contra account 54620.) Subaccount Usage: Transfers To Other Postal Service Locations
17501	065	POST. SUP. EQUIP. (TR.TO GOVT.AG.) ---------- Primary Account: Postal Support Equipment This account is used to record the acquisition cost of administrative and general support equipment maintenance equipment and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing or customer service equipment or a motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications. 2. Debit entries include the acquisition costs of postal support equipment procured and modifications or improvements. (Credit contra account 16531 16532 or 16533.) 3. Credit entries include the acquisition cost of equipment sold traded or otherwise disposed. (Debit contra account 54620.) Subaccount Usage: Transfers To Government Agencies
17501	067	POST. SUP. EQUIP. (RETIREMENT) ---------- Primary Account: Postal Support Equipment This account is used to record the acquisition cost of administrative and general support equipment maintenance equipment and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing or customer service equipment or a motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications. 2. Debit entries include the acquisition costs of postal support equipment procured and modifications or improvements. (Credit contra account 16531 16532 or 16533.) 3. Credit entries include the acquisition cost of equipment sold traded or otherwise disposed. (Debit contra account 54620.) Subaccount Usage: Retirements/Sales/Trade-In

Asset Accounts

Account Number	Sub account	Account Description
17501	069	POST SUP EQUIP (W/OFF AS EXP) ---------- Primary Account: Postal Support Equipment This account is used to record the acquisition cost of administrative and general support equipment maintenance equipment and automatic data processing equipment (other than PSDS). Generally this category includes all property that is not mail processing or customer service equipment or a motor vehicle. It also includes any modification or improvement cost which meets the capitalization criteria. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the acquisition cost of postal support equipment and improvements or modifications. 2. Debit entries include the acquisition costs of postal support equipment procured and modifications or improvements. (Credit contra account 16531 16532 or 16533.) 3. Credit entries include the acquisition cost of equipment sold traded or otherwise disposed. (Debit contra account 54620.) Subaccount Usage: Written Off as Expense
17802	001	PROP PLANT EQUIP-CAP PUR GSA CR (BAL BEG YR) ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Balance Beginning of Year
17802	044	PROP PLANT EQUIP-CAP PUR GSA CR (INV. ADJ.) ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Inventory Adjustment
17802	060	PROP PLANT EQUIP-CAP PUR GSA CR (CAP R&E PROJ ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Capitalization of Research and Engineering Projects
17802	061	PROP PLANT EQUIP-CAP PUR GSA CR (ADD/TR CONST ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Additions Transferred From Construction in Progress and To Plant in Service

Asset Accounts

Account Number	Sub account	Account Description
17802	062	PROP PLANT EQUIP-CAP PUR GSA CR (ADD/PURC) ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Additions Purchased/Depreciation Accrual
17802	063	PROP PLANT EQUIP-CAP PURCH GSA CR(TR FR USPS) ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Transfers From Other Postal Service Locations
17802	064	PROP PLANT EQUIP-CAP PUR GSA CR (TR TO USPSLO ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Transfers To Other Postal Service Locations
17802	065	PROP PLANT EQUIP-CAP PUR GSA CR (TR TO GOV AG ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Transfers To Government Agencies
17802	066	PROP PLANT EQUIP-CAP PUR GSA CR (TR FR GOV AG ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Transfers From Government Agencies

Asset Accounts

Account Number	Sub account	Account Description
17802	067	PROP PLANT EQUIP-CAP PUR GSA CR (RETIREMENT) ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Retirements/Sales/Trade-In
17802	068	PROP PLANT EQUIP-CAP PUR GSA CR (LOST/DAMAGE) ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Lost or Damaged in Transit
17802	069	PROP PLANT EQUIP-CAP PUR GSA CR (W/O AS EXP) ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Credit entries represent offsets to the account when the capital equipment is recorded in the property system against the appropriate asset account. 3. Credit entries include adjustments. Subaccount Usage: Written Off as Expense
17910	001	DEPRECIATION-FACILITIES (BAL. BEG. YEAR) ---------- Primary Account: Facilities This account is used to record accumulated depreciation for Postal Service-owned buildings building improvements and associated land improvements. 1. Balance (credit) represents accumulated depreciation on Postal Service-owned buildings and building improvements. 2. Debit entries include accumulated depreciation written off to determine gain or loss when the building is sold or otherwise disposed of. (Credit contra account 17121.) 3. Credit entries include additional accounting period depreciation (debit contra account 54310 -- land improvements and 54320 -- buildings and improvements). Subaccount Usage: Balance Beginning of Year
17910	044	DEPRECIATION-FACILITIES (INV.ADJ.) ---------- Primary Account: Facilities This account is used to record accumulated depreciation for Postal Service-owned buildings building improvements and associated land improvements. 1. Balance (credit) represents accumulated depreciation on Postal Service-owned buildings and building improvements. 2. Debit entries include accumulated depreciation written off to determine gain or loss when the building is sold or otherwise disposed of. (Credit contra account 17121.) 3. Credit entries include additional accounting period depreciation (debit contra account 54310 -- land improvements and 54320 -- buildings and improvements). Subaccount Usage: Inventory Adjustment

Asset Accounts

Account Number	Sub account	Account Description
		DEPRECIATION-FACILITIES (ADD/PURCHASES) ----------
17910	**062**	Primary Account: Facilities This account is used to record accumulated depreciation for Postal Service-owned buildings building improvements and associated land improvements. 1. Balance (credit) represents accumulated depreciation on Postal Service-owned buildings and building improvements. 2. Debit entries include accumulated depreciation written off to determine gain or loss when the building is sold or otherwise disposed of. (Credit contra account 17121.) 3. Credit entries include additional accounting period depreciation (debit contra account 54310 -- land improvements and 54320 -- buildings and improvements). Subaccount Usage: Additions Purchased/Depreciation Accrual
		DEPRECIATION-FACILITIES (TR.TO GOVT.AG.) ----------
17910	**065**	Primary Account: Facilities This account is used to record accumulated depreciation for Postal Service-owned buildings building improvements and associated land improvements. 1. Balance (credit) represents accumulated depreciation on Postal Service-owned buildings and building improvements. 2. Debit entries include accumulated depreciation written off to determine gain or loss when the building is sold or otherwise disposed of. (Credit contra account 17121.) 3. Credit entries include additional accounting period depreciation (debit contra account 54310 -- land improvements and 54320 -- buildings and improvements). Subaccount Usage: Transfers To Government Agencies
		DEPRECIATION-FACILITIES (TR.FR.GOVT.AG.) ----------
17910	**066**	Primary Account: Facilities This account is used to record accumulated depreciation for Postal Service-owned buildings building improvements and associated land improvements. 1. Balance (credit) represents accumulated depreciation on Postal Service-owned buildings and building improvements. 2. Debit entries include accumulated depreciation written off to determine gain or loss when the building is sold or otherwise disposed of. (Credit contra account 17121.) 3. Credit entries include additional accounting period depreciation (debit contra account 54310 -- land improvements and 54320 -- buildings and improvements). Subaccount Usage: Transfers From Government Agencies
		DEPRECIATION-FACILITIES (RETIREMENT) ----------
17910	**067**	Primary Account: Facilities This account is used to record accumulated depreciation for Postal Service-owned buildings building improvements and associated land improvements. 1. Balance (credit) represents accumulated depreciation on Postal Service-owned buildings and building improvements. 2. Debit entries include accumulated depreciation written off to determine gain or loss when the building is sold or otherwise disposed of. (Credit contra account 17121.) 3. Credit entries include additional accounting period depreciation (debit contra account 54310 -- land improvements and 54320 -- buildings and improvements). Subaccount Usage: Retirements/Sales/Trade-In
		DEPRECIATION-FACILITIES (W/OFF AS EXP.) ----------
17910	**069**	Primary Account: Facilities This account is used to record accumulated depreciation for Postal Service-owned buildings building improvements and associated land improvements. 1. Balance (credit) represents accumulated depreciation on Postal Service-owned buildings and building improvements. 2. Debit entries include accumulated depreciation written off to determine gain or loss when the building is sold or otherwise disposed of. (Credit contra account 17121.) 3. Credit entries include additional accounting period depreciation (debit contra account 54310 -- land improvements and 54320 -- buildings and improvements). Subaccount Usage: Written Off as Expense

Asset Accounts

Account Number	Sub account	Account Description
17920	000	DEPREC MAIL PROCESS EQUIP ---------- PRIMARY ACCOUNT: MAIL PROCESSING EQUIPMENT. THIS ACCOUNT IS USED TO RECORD ACCUMULATED DEPRECIATION ON MAIL PROCESSING EQUIPMENT AND EQUIPMENT MODIFICATIONS OR IMPROVEMENTS. 1. BALANCE (CREDIT) REPRESENTS ACCUMULATED DEPRECIATION ON MAIL PROCESSING EQUIPMENT AND MODIFICATIONS. 2. DEBIT ENTRIES INCLUDE ACCUMULATED DEPRECIATION WRITTEN OFF TO DETERMINE GAIN OR LOSS WHEN EQUIPMENT IS SOLD OR OTHERWISE DISPOSED OF (CREDIT CONTRA ACCOUNT 17201). 3. CREDIT ENTRIES INCLUDE ADDITIONAL ACCOUNTING PERIOD DEPRECIATION (DEBIT CONTRA ACCOUNT 54330)
17920	001	DEPREC.-MAIL PROCESS EQUIP. (BAL. BEG. YEAR) ---------- Primary Account: Mail Processing Equipment This account is used to record accumulated depreciation on mail processing equipment and equipment modifications or improvements. 1. Balance (credit) represents accumulated depreciation on mail processing equipment and modifications. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold or otherwise disposed of. (Credit contra account 17201.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Balance Beginning of Year
17920	044	DEPREC.-MAIL PROCESS EQUIP. (INV.ADJ.) ---------- Primary Account: Mail Processing Equipment This account is used to record accumulated depreciation on mail processing equipment and equipment modifications or improvements. 1. Balance (credit) represents accumulated depreciation on mail processing equipment and modifications. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold or otherwise disposed of. (Credit contra account 17201.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Inventory Adjustment
17920	062	DEPREC.-MAIL PROCESS EQUIP. (ADD/PURCHASES) ---------- Primary Account: Mail Processing Equipment This account is used to record accumulated depreciation on mail processing equipment and equipment modifications or improvements. 1. Balance (credit) represents accumulated depreciation on mail processing equipment and modifications. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold or otherwise disposed of. (Credit contra account 17201.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Additions Purchased/Depreciation Accrual
17920	065	DEPREC.-MAIL PROCESS EQUIP. (TR.TO GOVT.AG.) ---------- Primary Account: Mail Processing Equipment This account is used to record accumulated depreciation on mail processing equipment and equipment modifications or improvements. 1. Balance (credit) represents accumulated depreciation on mail processing equipment and modifications. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold or otherwise disposed of. (Credit contra account 17201.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Transfers To Government Agencies

Asset Accounts

Account Number	Sub account	Account Description
17920	066	DEPREC.-MAIL PROCESS EQUIP. (TR.FR.GOVT.AG.) ---------- Primary Account: Mail Processing Equipment This account is used to record accumulated depreciation on mail processing equipment and equipment modifications or improvements. 1. Balance (credit) represents accumulated depreciation on mail processing equipment and modifications. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold or otherwise disposed of. (Credit contra account 17201.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Transfers From Government Agencies
17920	067	DEPREC.-MAIL PROCESS EQUIP. (RETIREMENT) ---------- Primary Account: Mail Processing Equipment This account is used to record accumulated depreciation on mail processing equipment and equipment modifications or improvements. 1. Balance (credit) represents accumulated depreciation on mail processing equipment and modifications. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold or otherwise disposed of. (Credit contra account 17201.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Retirements/Sales/Trade-In
17930	001	DEPREC.-MOTOR VEHICLE (BAL. BEG. YEAR) ---------- Primary Account: Motor Vehicles This account is used to record accumulated depreciation on Postal Service-owned motor vehicles and auxiliary equipment. 1. Balance (credit) represents accumulated depreciation on motor vehicles and auxiliary equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when vehicles are sold traded or otherwise disposed of. (Credit contra account 17301.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54340.) Subaccount Usage: Balance Beginning of Year
17930	044	DEPREC.-MOTOR VEHICLE (INV.ADJ.) ---------- Primary Account: Motor Vehicles This account is used to record accumulated depreciation on Postal Service-owned motor vehicles and auxiliary equipment. 1. Balance (credit) represents accumulated depreciation on motor vehicles and auxiliary equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when vehicles are sold traded or otherwise disposed of. (Credit contra account 17301.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54340.) Subaccount Usage: Inventory Adjustment
17930	062	DEPREC.-MOTOR VEHICLE (ADD/PURCHASES) ---------- Primary Account: Motor Vehicles This account is used to record accumulated depreciation on Postal Service-owned motor vehicles and auxiliary equipment. 1. Balance (credit) represents accumulated depreciation on motor vehicles and auxiliary equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when vehicles are sold traded or otherwise disposed of. (Credit contra account 17301.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54340.) Subaccount Usage: Additions Purchased/Depreciation Accrual

Asset Accounts

Account Number	Sub account	Account Description
17930	063	DEPREC.-MOTOR VEHICLE (TR.FR.USPSLOC.) ---------- Primary Account: Motor Vehicles This account is used to record accumulated depreciation on Postal Service-owned motor vehicles and auxiliary equipment. 1. Balance (credit) represents accumulated depreciation on motor vehicles and auxiliary equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when vehicles are sold traded or otherwise disposed of. (Credit contra account 17301.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54340.) Subaccount Usage: Transfers From Other Postal Service Locations
17930	064	DEPREC.-MOTOR VEHICLE (TR.TO USPSLOC.) ---------- Primary Account: Motor Vehicles This account is used to record accumulated depreciation on Postal Service-owned motor vehicles and auxiliary equipment. 1. Balance (credit) represents accumulated depreciation on motor vehicles and auxiliary equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when vehicles are sold traded or otherwise disposed of. (Credit contra account 17301.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54340.) Subaccount Usage: Transfers To Other Postal Service Locations
17930	065	DEPREC.-MOTOR VEHICLE (TR.TO GOVT.AG.) ---------- Primary Account: Motor Vehicles This account is used to record accumulated depreciation on Postal Service-owned motor vehicles and auxiliary equipment. 1. Balance (credit) represents accumulated depreciation on motor vehicles and auxiliary equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when vehicles are sold traded or otherwise disposed of. (Credit contra account 17301.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54340.) Subaccount Usage: Transfers To Government Agencies
17930	066	DEPREC.-MOTOR VEHICLE (TR.FR.GOVT.AG.) ---------- Primary Account: Motor Vehicles This account is used to record accumulated depreciation on Postal Service-owned motor vehicles and auxiliary equipment. 1. Balance (credit) represents accumulated depreciation on motor vehicles and auxiliary equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when vehicles are sold traded or otherwise disposed of. (Credit contra account 17301.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54340.) Subaccount Usage: Transfers From Government Agencies
17930	067	DEPREC.-MOTOR VEHICLE (RETIREMENT) ---------- Primary Account: Motor Vehicles This account is used to record accumulated depreciation on Postal Service-owned motor vehicles and auxiliary equipment. 1. Balance (credit) represents accumulated depreciation on motor vehicles and auxiliary equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when vehicles are sold traded or otherwise disposed of. (Credit contra account 17301.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54340.) Subaccount Usage: Retirements/Sales/Trade-In

Asset Accounts

Account Number	Sub account	Account Description
17940	000	DEPREC RETAIL EQUIP ---------- PRIMARY ACCOUNT: RETAIL EQUIPMENT. THIS ACCOUNT IS USED TO RECORD ACCUMULATED DEPRECIATION ON RETAIL EQUIPMENT AND MODIFICATION COSTS. 1. BALANCE (CREDIT) REPRESENTS ACCUMULATED DEPRECIATION ON RETAIL EQUIPMENT AND MODIFICATION COST. 2. DEBIT ENTRIES INCLUDE ACCUMULATED DEPRECIATION WRITTEN OFF TO DETERMINE GAIN OR LOSS WHEN EQUIPMENT IS SOLD TRADED OR OTHERWISE DISPOSED OF (CREDIT CONTRA ACCOUNT 17401). 3. CREDIT ENTRIES INCLUDE ADDITIONAL ACCOUNTING PERIOD DEPRECIATION (DEBIT CONTRA ACCOUNT 54330).
17940	001	DEPREC RETAIL EQUIP (BAL. BEG. YEAR) ---------- Primary Account: Retail Equipment This account is used to record accumulated depreciation on retail equipment and modification costs. 1. Balance (credit) represents accumulated depreciation on retail equipment and modification costs. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of (credit contra account 17401). 3. Credit entries include additional accounting period depreciation (debit contra account 54330). Subaccount Usage: Balance Beginning of Year
17940	044	DEPREC RETAIL EQUIP (INV.ADJ.) ---------- Primary Account: Retail Equipment This account is used to record accumulated depreciation on retail equipment and modification costs. 1. Balance (credit) represents accumulated depreciation on retail equipment and modification costs. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of (credit contra account 17401). 3. Credit entries include additional accounting period depreciation (debit contra account 54330). Subaccount Usage: Inventory Adjustment
17940	062	DEPREC RETAIL EQUIP (ADD/PURCHASES) ---------- Primary Account: Retail Equipment This account is used to record accumulated depreciation on retail equipment and modification costs. 1. Balance (credit) represents accumulated depreciation on retail equipment and modification costs. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of (credit contra account 17401). 3. Credit entries include additional accounting period depreciation (debit contra account 54330). Subaccount Usage: Additions Purchased/Depreciation Accrual
17940	063	DEPREC RETAIL EQUIP (TR.FR.USPS.LOC.) ---------- Primary Account: Retail Equipment This account is used to record accumulated depreciation on retail equipment and modification costs. 1. Balance (credit) represents accumulated depreciation on retail equipment and modification costs. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of (credit contra account 17401). 3. Credit entries include additional accounting period depreciation (debit contra account 54330). Subaccount Usage: Transfers From Other Postal Service Locations
17940	064	DEPREC RETAIL EQUIP (TR.TO.USPS.LOC.) ---------- Primary Account: Retail Equipment This account is used to record accumulated depreciation on retail equipment and modification costs. 1. Balance (credit) represents accumulated depreciation on retail equipment and modification costs. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of (credit contra account 17401). 3. Credit entries include additional accounting period depreciation (debit contra account 54330). Subaccount Usage: Transfers To Other Postal Service Locations

Asset Accounts

Account Number	Sub account	Account Description
17940	065	DEPREC RFETAIL EQUIP (TR.TO GOVT.AG.) ---------- Primary Account: Retail Equipment This account is used to record accumulated depreciation on retail equipment and modification costs. 1. Balance (credit) represents accumulated depreciation on retail equipment and modification costs. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of (credit contra account 17401). 3. Credit entries include additional accounting period depreciation (debit contra account 54330). Subaccount Usage: Transfers To Government Agencies
17940	066	DEPREC RETAIL EQUIP (TR.FR.GOVT.AG.) ---------- Primary Account: Retail Equipment This account is used to record accumulated depreciation on retail equipment and modification costs. 1. Balance (credit) represents accumulated depreciation on retail equipment and modification costs. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of (credit contra account 17401). 3. Credit entries include additional accounting period depreciation (debit contra account 54330). Subaccount Usage: Transfers From Government Agencies
17940	067	DEPREC RETAIL EQUIP (RETIREMENT) ---------- Primary Account: Retail Equipment This account is used to record accumulated depreciation on retail equipment and modification costs. 1. Balance (credit) represents accumulated depreciation on retail equipment and modification costs. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of (credit contra account 17401). 3. Credit entries include additional accounting period depreciation (debit contra account 54330). Subaccount Usage: Retirements/Sales/Trade-In
17950	000	DEPREC POST SUP EQUIP ---------- PRIMARY ACCOUNT: POSTAL SUPPORT EQUIPMENT. THIS ACCOUNT IS USED TO RECORD ACCUMULATED DEPRECIATION ON POSTAL SUPPORT EQUIPMENT I.E. ADP EQUIPMENT OFFICE MACHINES AND OFFICE FURNITURE. 1. BALANCE (CREDIT) REPRESENTS ACCUMULATED DEPRECIATION ON POSTAL SUPPORT EQUIPMENT. 2. DEBIT ENTRIES INCLUDE ACCUMULATED DEPRECIATION WRITTEN OFF TO DETERMINE GAIN OR LOSS WHEN EQUIPMENT IS SOLD TRADED OR OTHERWISE DISPOSED OF (CREDIT CONTRA ACCOUNT 17501). 3. CREDIT ENTRIES INCLUDE ADDITIONAL ACCOUNTING PERIOD DEPRECIATION (DEBIT CONTRA ACCOUNT 54330).
17950	001	DEPREC.-POST. SUP. EQUIP. (BAL. BEG. YEAR) ---------- Primary Account: Postal Support Equipment This account is used to record accumulated depreciation on postal support equipment i.e. ADP equipment office machines and office furniture. 1. Balance (credit) represents accumulated depreciation on postal support equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of. (Credit contra account 17501.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Balance Beginning of Year

Asset Accounts

Account Number	Sub account	Account Description
17950	044	DEPREC.-POST.SUP. EQUIP. (INV.ADJ.) ---------- Primary Account: Postal Support Equipment This account is used to record accumulated depreciation on postal support equipment i.e. ADP equipment office machines and office furniture. 1. Balance (credit) represents accumulated depreciation on postal support equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of. (Credit contra account 17501.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Inventory Adjustment
17950	062	DEPREC.-POST. SUP. EQUIP. (ADD/PURCHASES) ---------- Primary Account: Postal Support Equipment This account is used to record accumulated depreciation on postal support equipment i.e. ADP equipment office machines and office furniture. 1. Balance (credit) represents accumulated depreciation on postal support equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of. (Credit contra account 17501.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Additions Purchased/Depreciation Accrual
17950	063	DEPREC.-POST. SUP. EQUIP. (TR.FR.USPS.LOC.) ---------- Primary Account: Postal Support Equipment This account is used to record accumulated depreciation on postal support equipment i.e. ADP equipment office machines and office furniture. 1. Balance (credit) represents accumulated depreciation on postal support equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of. (Credit contra account 17501.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Transfers From Other Postal Service Locations
17950	064	DEPREC.-POST. SUP. EQUIP. (TR.TO.USPS.LOC) ---------- Primary Account: Postal Support Equipment This account is used to record accumulated depreciation on postal support equipment i.e. ADP equipment office machines and office furniture. 1. Balance (credit) represents accumulated depreciation on postal support equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of. (Credit contra account 17501.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Transfers To Other Postal Service Locations
17950	065	DEPREC.-POST. SUP. EQUIP. (TR.TO GOVT.AG.) ---------- Primary Account: Postal Support Equipment This account is used to record accumulated depreciation on postal support equipment i.e. ADP equipment office machines and office furniture. 1. Balance (credit) represents accumulated depreciation on postal support equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of. (Credit contra account 17501.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Transfers To Government Agencies

Asset Accounts

Account Number	Sub account	Account Description
		DEPREC.-POST. SUP. EQUIP. (TR.FR.GOVT.AG.) ----------
17950	**066**	Primary Account: Postal Support Equipment This account is used to record accumulated depreciation on postal support equipment i.e. ADP equipment office machines and office furniture. 1. Balance (credit) represents accumulated depreciation on postal support equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of. (Credit contra account 17501.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Transfers From Government Agencies
		DEPREC.-POST. SUP. EQUIP. (RETIREMENT) ----------
17950	**067**	Primary Account: Postal Support Equipment This account is used to record accumulated depreciation on postal support equipment i.e. ADP equipment office machines and office furniture. 1. Balance (credit) represents accumulated depreciation on postal support equipment. 2. Debit entries include accumulated depreciation written off to determine gain or loss when equipment is sold traded or otherwise disposed of. (Credit contra account 17501.) 3. Credit entries include additional accounting period depreciation. (Debit contra account 54330.) Subaccount Usage: Retirements/Sales/Trade-In

Liability Accounts

Account Number	Sub account	Account Description
21111	000	REPORTED ISSUES-OTH. THAN APOS & NPOS-DOM. ---------- Primary Account: Reported Issues -- Other Than APOs and FPOs This account is used to record data for domestic Money Orders issued other than APOs and FPOs. 1. Balance (a) Information Service Centers (credit) represent Money Orders issued by post offices other than APOs and FPOs during the current fiscal year that have not been transferred to the Money Order Division. (b) Money Order Division (credit) represents money order issue accountability transferred from ISCs pending processing of reports of tolerance and issues for which no vouchers were reflected on initial reports of tolerance. 2. Credit entries include: (a) Information Service Centers -- Postings made from summaries of postmaster's statements of account. (b) Money Order Division -- Postings made from money order accountability transfer advices received from information service centers. 3. Debits entries include: (a) Information Service Centers -- Postings made from money order accountability transfer advices to Money Order Division. (b) Money Order Division -- Postings made from reports of tolerances and PMA difference listings.
21111	641	REPLACEMENT MONEY ORDER ISSUED ---------- Primary Account: Reported Issues -- Other Than APOs and FPOs This account is used to record data for domestic Money Orders issued other than APOs and FPOs. 1. Balance (a) Information Service Centers (credit) represent Money Orders issued by post offices other than APOs and FPOs during the current fiscal year that have not been transferred to the Money Order Division. (b) Money Order Division (credit) represents money order issue accountability transferred from ISCs pending processing of reports of tolerance and issues for which no vouchers were reflected on initial reports of tolerance. 2. Credit entries include: (a) Information Service Centers -- Postings made from summaries of postmaster's statements of account. (b) Money Order Division -- Postings made from money order accountability transfer advices received from information service centers. 3. Debits entries include: (a) Information Service Centers -- Postings made from money order accountability transfer advices to Money Order Division. (b) Money Order Division -- Postings made from reports of tolerances and PMA difference listings.
21112	000	DOM.M.O.REPORTED ISSUES-APO'S AND NPO'S ---------- Primary Account: Reported Issues -- APOs and FPOs This account is used to record Money Orders issued by army post offices (APOs) or fleet post offices (FPOs) reconciled with reported issues (Form 6019) and vouchers processed. 1. Balance (credit) represents Money Orders issued by army post offices (APOs) or fleet post offices (FPOs) reconciled with reported issues (Form 6019) and vouchers processed. 2. Debit entries include postings made from reports from purge matched items. 3. Credit entries include postings made from summaries or reports of money order business (Form 6019 Military Post Office Report of Money Order Business) from military post offices.
21113	000	VOUCHERS PROCESSED-HOLDING FILE-DOMESTIC ---------- Primary Account: Vouchers Processed -- Holding File This account is used to record amounts from vouchers processed pending reconciliation with accountability with Money Orders issued. 1. Balance (credit) represents the voucher copy of Money Orders issued by post offices and the Money Order Division and recorded on magnetic tape pending reconciliation with accountability for Money Orders issued. 2. Credit entries include postings made from reports produced by the OCR/CRT program and the reconciliation and updating programs. 3. Debit entries include postings made from (1) reports produced by the reconciliation and updating programs; (2) accountability reports prepared by Money Order Division for duplicates issued; and (3) periodic journal vouchers to close issued and paid Money Orders.

Liability Accounts

Account Number	Sub account	Account Description
21114	000	PAID ORDERS PENDING RECONCILIATION-DOMESTIC ---------- Primary Account: Paid Orders Pending Reconciliation This account is used to record charges for domestic and semi-Domestic Money Orders shown on Forms 1901 received from Federal Reserve Banks which have not been reconciled with paid orders. 1. Balance (debit) represents charges for domestic and semi-domestic Money Orders shown on Form 1901 Advice of Classification for Postal Money Order received from Federal Reserve Banks which have not been reconciled with the paid orders. 2. Debit entries include postings made from a summary of Forms 1901 received from Federal Reserve Banks. (Credit contra account 11113.) 3. Credit entries include postings made from the summary of daily paid Money Orders prepared after the paid orders have been reconciled with Forms 1901. (Debit contra account 21115.)
21115	000	PAID ORDERS RECONCILED-HOLDING FILE-DOMESTIC ---------- Primary Account: Paid Orders Reconciled -- Holding File This account is used to record paid Money Orders reconciled. 1. Balance (debit) represents paid Money Orders accepted from Federal Reserve Banks and semi-domestic countries and recorded on history file pending the purge of matched items (issued and paid). 2. Debit entries include postings made from (1) Summary of Daily Paid Money Orders which represents paid orders accepted from Federal Reserve Banks and semi-domestic countries (domestic Money Orders redeemed in semi-domestic countries); and (2) Form 6885 List of Repaid or Invalid Orders which represents repayments to customers in other countries. 3. Credit entries include postings made from (1) periodic journal vouchers which record the purge of matched items (issued and paid); and (2) receivables established for double payments (source JV 741 Form 1903DZ Invoice and Statement).
21116	000	OUTS POSTAL MOS-DOMESTIC-OUTS AT FRB'S ---------- OUTS POSTAL MOS-DOMESTIC-OUTS AT FRB'S
21118	000	DOM.M.O.OUTSTANDING AUDITED ---------- Primary Account: Outstanding Audited This account is used to record unpaid outstanding regular issue card type Money Orders. 1. Balance (credit) represents the unpaid outstanding regular issue card type Money Orders remaining after comparison of issued and paid Money Orders. 2. Credit entries include postings made from reports of reconciliation of postmasters' accountability for Money Orders issued. 3. Debit entries include postings made from reports of outstanding orders paid in current quarter.
21125	000	OUTSTANDING POSTAL M.O.-DOM DUPL ISSUED ---------- Primary Account: Duplicate Issued This account is used to record duplicate Money Orders issued. 1. Balance (debit) represents duplicate Money Orders issued by the Money Order Division pending reconciliation with issue accountability reports. 2. Debit entries include postings made from reports of vouchers processed from OCR/CRT program. 3. Credit entries include postings made from issue accountability reports.
21128	000	UNCLASSIFIED MONEY ORDERS AT FRB - DOMESTIC ---------- Primary Account: Unclassified Outstanding at Federal Reserve Bank This account is used to record unclassified Money Orders outstanding at the Federal Reserve Banks. 1. Balance (debit) represents unclassified Money Orders outstanding at the Federal Reserve Banks. 2. Debit entries include postings made from Forms SF 5515 received daily from the Federal Reserve Banks for unclassified Money Orders. (Credit contra account 11113.) 3. Credit entries include postings (unclassified) made from Forms SF 215 Deposit Tickets received from the Federal Reserve Banks to adjust previously submitted Forms SF 5515. (Debit contra account 11110.) 4. Credit entries include postings (classified) made from PS 1901 Advice of Classification for Postal Money Order. (Debit contra account 21114.)

Liability Accounts

Account Number	Sub account	Account Description
21141	000	UNRECONCILED DIFFERENCES WITH FRB-DOMESTIC ---------- Primary Account: Unreconciled Differences With Federal Reserve Banks This account is used to record unreconciled differences with the Federal Reserve Bank. 1. Balance (debit or credit) represents the net over or under charge shown on Forms 1901 for paid Money Orders as developed during their reconciliation with the totals of the forms. 2. Debit entries include postings made from reports of over charges on Forms 1901 as developed during reconciliation with paid orders. (Credit contra account 21114.) 3. Credit entries include postings made from reports of under charges on Forms 1901 as developed during reconciliation with paid orders. (Debit contra account 21114.)
21151	000	DOM.M.O.SHORT AND OVER REPTD BY APO'S AND NPO ---------- Primary Account: Shortages and Overages Reported by APOs and FPOs This account is used to record shortages and overages reported by APOs and FPOs. 1. Balance (debit or credit) represents shortages or overages on remittances received from military post offices as compared with reported Money Orders issued. 2. Debit entries include shortages of value reported by military post offices or as audited by the Money Order Division. 3. Credit entries include overages of value reported by military post offices or as audited by the Money Order Division.
21160	000	TOL.DIFFS.-FRB-DOM. ---------- Primary Account: Federal Reserve Bank
21162	000	TOL.DIFFS.-POSTMASTER MO'S-DOM. ---------- Primary Account: Postmasters -- Money Order
21166	000	TOL.DIFFS.-CUSTOMERS-DOM. ---------- Primary Account: Customers
21201	000	ACCOUNTS PAYABLE-MONEY ORDER TRANSACTS-INT'L. ---------- Primary Account: Accounts Payable -- Money Order Transactions This account is used to record amounts payable to foreign countries for money order transactions. 1. Balance (credit) represents amount payable to foreign countries for (a) international Money Orders -- United States issued which have been certified by Money Order Division for payment in foreign countries; (b) domestic -- international Money Orders issued in the United States and paid in foreign countries; and (c) other payables to foreign countries arising from money order transactions. 2. Credit entries include amounts payable to foreign countries for money order transactions. 3. Debit entries include adjustments.
21211	000	REPORTED ISSUES-INT'L. ---------- Primary Account: Reported Issues This account is used to record U. S.-issued Money Orders which have not yet been issued and certified for payment in other countries. 1. Balance (credit) represents the value of authorization forms issued by post offices for which the Money Order Division has not yet (a) issued and certified for payment in other countries the applicable international Money Orders or (b) refunded the amounts to customers. 2. Credit entries include (a) value of authorization forms issued by postmasters; (b) establishment of outstanding money order amounts to be issued by the Money Order Division; and (c) accountability and other adjustments developed through audit. 3. Debit entries include (a) comparison by Money Order Division between authorization issued and vouchers processed (debit account 21211 and credit account 21213) and (b) accountability and other adjustments developed through audit.

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Account Number	Sub account	Account Description
21213	000	VOUCHERS PROCESSED-HOLDING FILE-INTERNATIONAL ---------- Primary Account: Vouchers Processed -- Holding File This account is used to record vouchers processed to issue international Money Orders. 1. Balance (credit) represents the voucher copies of authorizations to issue international Money Orders which are recorded on magnetic tape pending reconciliation with accountability for Money Orders issued. 2. Credit entries include postings made from reports produced by the OCR/CRT program and the reconciliation and updating programs. 3. Debit entries include postings made from (a) reports produced by the reconciliation and updating programs and (b) periodic journal vouchers to close issued and paid and established outstanding.
21214	000	INTL MONEY ORDERS-PAID MONEY ORDERS ---------- Primary Account: Paid Money Orders This account is used to record paid international Money Orders. 1. Balance (debit) represents paid international Money Orders. 2. Debit entries include paid amounts extracted from the history file on an A/P basis that pertain to international Money Orders. (Contra account 21215.) 3. Credit entries include adjustments.
21218	000	INTL-PAID DIRECT SVC MONEY ORDERS ---------- Primary Account: Paid Direct Service Money Orders This account is used to record paid international direct service Money Orders. 1. Balance (debit) represents paid international direct service Money Orders. 2. Debit entries include paid amounts extracted from the history file on an A/P basis that pertain to direct service Money Orders. 3. Credit entries include adjustments. (Contra account 21215.)
21220	000	CERTIFIED FOR PAYMENT-INT'L. ---------- Primary Account: Certified for Payment This account is used to record international Money Orders (domestic issue) that have been certified for payment in other countries. 1. Balance (debit) represents: (1) the amount of international Money Orders (domestic issue) that have been certified by Money Order Division for payment in other countries but which have not been compared with issued or outstanding orders as shown by accounts 21211 and 21213 and (2) the amount refunded to customers by Money Order Division for international domestic issue Money Orders prior to certification to other countries. 2. Debit entries include international Money Orders certified for payment in other countries and amounts refunded to customers prior to certification. 3. Credit entries include adjustments.
21251	000	INTERNATIONAL MONEY ORDERS PENDING REISSUE ---------- Primary Account: Reissued Money Orders This account is used to record the accountability for international Money Orders (foreign issued) which have been reissued by the Money Order Division. 1. Balance (credit) represents the accountability for international Money Orders (foreign issue) which have been reissued by Money Order Division in the form of domestic Money Orders and repayment of international Money Orders issued in the United States in error (Fraud/No Business). 2. Credit entries include (a) postings made from reissued international money order accountability reports produced from international exchange lists received from foreign countries (Debit contra account 13210); and (b) postings made from fraud -- no-business lists (Postal Service-issued international Money Orders refunded to customers by Money Order Division prior to certification to foreign countries). (Debit contra accounts 21220 and 43316.) 3. Debit entries include postings made from lists of Money Orders reissued by Money Order Division which have reached their validity period of one year. Postings represent authorization to refund foreign countries (contra credit accounts 21201 and 44040) and postings made from reports of purged matched items. (Credit contra account 21115.)

Liability Accounts

Account Number	Sub account	Account Description
22100	000	PAYROLL PAYABLE-PRESENT EMPLOYEES ---------- Primary Account: Payable -- Present Employees This account is used to record the net amount of salaries wages and other items of compensation due employees of the Postal Service. 1. Balance (credit) represents the net amount of salaries wages and other compensation due employees of the Postal Service for the pay period ending on the last day of the accounting period. 2. Credit entries include the net amount of salaries wages and other compensation due employees at the end of each biweekly- weekly pay period. Entries may also include any terminal leave that is first recorded in the liability account from biweekly- weekly payrolls. Appropriate payroll withholding liability accounts are credited for any amounts deducted for taxes retirement bonds and insurance. Contra account debits will be to salary expense accounts in the 51_ _ _ series of accounts and other related amounts such as: Leave replacement -- CAG L Rental allowance -- CAG L -- Postmasters -- (contra a/c 54127) Equipment maintenance allowance -- Rural Carriers (contra a/c 52462) 3. Debit entries include the net amount of payroll checks drawn and issued by the Disbursing Officer -- Information Service Center.
22101	000	PAYROLL ACCRUAL LIABILITY - MONTHLY ---------- PAYROLL ACCRUAL LIABILITY - MONTHLY
22120	000	PAYROLL PAYABLE-FORMER EMPLOYEES ---------- Primary Account: Payable -- Former Employees This account is used to record the amount of terminal leave and other payroll items that are payable to former employees of the Postal Service. However when the liability for terminal leave is first established from a biweekly-weekly payroll it may be included in account 22100. 1. Balance (credit) represents the amount of terminal leave and other payroll items that are payable to former employees. 2. Credit entries include the gross amount of terminal leave due employees at time of separation. (Debit terminal leave salary contra accounts 5114.XXX.) 3. Debit entries include deductions withheld for Taxes and net terminal leave payments. (Credit appropriate payroll withholding liability contra accounts in the 22_ _ _ series.)
22126	000	APP ANNUITANTS BEN. - LIFE INS. ---------- Primary Account: Annuitant Protection Program -- Annuitant Life Insurance This account is used to record the net amount payable to survivors for the net difference in life insurance between base salary and Cost of Living Allowance (COLA). 1. Balance (Credit) represents the net amount of life insurance benefits payable to the survivors of deceased employees. 2. Credit entries include the gross payable amount accrued. (Debit contra account 51286.) 3. Debit entries include the net payments certified and processed through the Accounts Payable System and offset amounts of insurance premiums. (Credit contra payable account 22100 and contra expense offset account 51287.)
22128	000	APP ANNUITANT BENEFITS ---------- Primary Account: Annuity Protection Program -- Annuitant Benefits This account is used to record the net amount payable to eligible annuitants for periodic benefits accrued under the APP. 1. Balance (credit) represents the net amount of periodic APP benefits payable to eligible annuitants. 2. Credit entries include the gross payable amounts accrued. (Debit contra expense account 51281.) 3. Debit entries include the net payments certified and processed through the Accounts Payable Payment System and offset amounts representing the percentage charged in lieu of normal retirement deductions. (Credit contra payable account 23491 and contra expense offset account 51285.)

Liability Accounts

Account Number	Sub account	Account Description
22129	000	APP SURVIVORS BENEFITS ---------- Primary Account: Annuity Protection Program -- Survivor Benefits This account is used to record the net amount payable to designated beneficiaries for lump sum benefits accrued under the APP. 1. Balance (credit) represents the net amount of the lump sum APP benefits payable to eligible designated beneficiaries. 2. Credit entries include the gross payable amounts accrued. (Debit contra expense account 51283.) 3. Debit entries include the net payments certified and processed through the Accounts Payable Payment System and offset amounts representing the percentage charged in lieu of normal retirement deductions. (Credit contra payable account 23491 and contra expense offset account 51285.)
22211	021	STATE TAXES (WITHHOLD/COLL.) ---------- Primary Account: State Taxes This account is used to record the amount payable to states and territories for taxes withheld from salaries wages and other compensation. 1. Balance (credit) represents the amount payable to states and territories for taxes withheld. The balance in this account includes deductions on payrolls that have been paid but may also include deductions on payrolls which have been accrued but have not been paid. The payable is not due until after the payroll is paid and the actual payment date is dependent on the requirements of the appropriate taxing authority. 2. Credit entries include deductions withheld on payrolls payable. Detail amounts withheld are maintained on earning records. 3. Debit entries include payments to states and territories. Note: Public Law 371 approved September 23 1969 amended the Act of July 17 1952 (66 Stat. 765) by providing that: ""...no department or agency of the United States shall after March 31 1959 accept compensation from any State or Territory for services rendered in withholding State or Territorial income taxes from the salaries of employees of such department or agency."" Accordingly the full amount withheld will be paid to states irrespective of any state provision for deduction from the amount withheld. Subaccount Usage: Withholding/Collection
22211	023	STATE TAXES (PAYMENTS) ---------- Primary Account: State Taxes This account is used to record the amount payable to states and territories for taxes withheld from salaries wages and other compensation. 1. Balance (credit) represents the amount payable to states and territories for taxes withheld. The balance in this account includes deductions on payrolls that have been paid but may also include deductions on payrolls which have been accrued but have not been paid. The payable is not due until after the payroll is paid and the actual payment date is dependent on the requirements of the appropriate taxing authority. 2. Credit entries include deductions withheld on payrolls payable. Detail amounts withheld are maintained on earning records. 3. Debit entries include payments to states and territories. Note: Public Law 371 approved September 23 1969 amended the Act of July 17 1952 (66 Stat. 765) by providing that: ""...no department or agency of the United States shall after March 31 1959 accept compensation from any State or Territory for services rendered in withholding State or Territorial income taxes from the salaries of employees of such department or agency."" Accordingly the full amount withheld will be paid to states irrespective of any state provision for deduction from the amount withheld. Subaccount Usage: Payment/Leave Taken
22215	021	CITY TAXES (WITHHOLD/COLL.) ---------- Primary Account: City Taxes This account is used to record amounts payable to cities and municipalities for taxes withheld from salaries wages and other compensation. 1. Balance (credit) represents amounts payable to cities and municipalities for taxes withheld. 2. Credit entries include deductions withheld on payrolls payable. Detail amounts withheld are maintained on earning records. 3. Debit entries include payments to city county and other local taxing authorities. Note: Public Law 93-340 requires the withholding of city income and employment taxes from the pay of federal civilian employees in cities where 500 or more persons are employed. Subaccount Usage: Withholding/Collection

Liability Accounts

Account Number	Sub account	Account Description
22215	023	CITY TAXES (PAYMENTS) ---------- Primary Account: City Taxes This account is used to record amounts payable to cities and municipalities for taxes withheld from salaries wages and other compensation. 1. Balance (credit) represents amounts payable to cities and municipalities for taxes withheld. 2. Credit entries include deductions withheld on payrolls payable. Detail amounts withheld are maintained on earning records. 3. Debit entries include payments to city county and other local taxing authorities. Note: Public Law 93-340 requires the withholding of city income and employment taxes from the pay of federal civilian employees in cities where 500 or more persons are employed. Subaccount Usage: Payment/Leave Taken
22221	021	FEDERAL TAXES (WITHHOLD/COLL.) ---------- Primary Account: Federal Taxes This account is used to record amounts payable to the District Director of the Internal Revenue Service (IRS) for federal taxes withheld from salaries wages and other compensation. 1. Balance (credit) represents amounts payable to the IRS for federal taxes withheld. The balance may include deductions from payroll which have been accrued but not paid. 2. Credit entries include deductions withheld on payrolls payable awards and other compensations paid. Detail of amounts withheld are maintained on earning records. These entries include: (a) Payments to the District Director Internal Revenue Service (or deposits to the Federal Reserve Bank for the IRS). (b) Tax amounts relating to salary overpayments for which accounts receivable have been established. These amounts are not paid to the IRS since they have been withheld from funds which have been erroneously paid and which will be recovered. Subaccount Usage: Withholding/Collection
22221	023	FEDERAL TAXES (PAYMENTS) ---------- Primary Account: Federal Taxes This account is used to record amounts payable to the District Director of the Internal Revenue Service (IRS) for federal taxes withheld from salaries wages and other compensation. 1. Balance (credit) represents amounts payable to the IRS for federal taxes withheld. The balance may include deductions from payroll which have been accrued but not paid. 2. Credit entries include deductions withheld on payrolls payable awards and other compensations paid. Detail of amounts withheld are maintained on earning records. These entries include: (a) Payments to the District Director Internal Revenue Service (or deposits to the Federal Reserve Bank for the IRS). (b) Tax amounts relating to salary overpayments for which accounts receivable have been established. These amounts are not paid to the IRS since they have been withheld from funds which have been erroneously paid and which will be recovered. Subaccount Usage: Payment/Leave Taken
22222	021	EARNED INCOME CREDIT (WITHHOLD / COLL) ---------- Primary Account: Earned Income Credit This account is used to record advance payments to eligible employees on behalf of the Internal Revenue Service and to record transfers from the federal tax and FICA accounts. 1. Balance (debit) represents amount paid to eligible employees for which a transfer from the federal tax and FICA withholding accounts has not been made. 2. Debit entries include payments made to eligible employees on behalf of the Internal Revenue Service. 3. Credit entries include transfers from the federal taxes and FICA accounts to cover the amounts of the advance earned income credit payments made to eligible employees. Note: Detail records of amounts paid are maintained on individual earnings records. Subaccount Usage: Withholding/Collection

Liability Accounts

Account Number	Sub account	Account Description
22222	023	EARNED INCOME CREDIT (PAYMENTS) ---------- Primary Account: Earned Income Credit This account is used to record advance payments to eligible employees on behalf of the Internal Revenue Service and to record transfers from the federal tax and FICA accounts. 1. Balance (debit) represents amount paid to eligible employees for which a transfer from the federal tax and FICA withholding accounts has not been made. 2. Debit entries include payments made to eligible employees on behalf of the Internal Revenue Service. 3. Credit entries include transfers from the federal taxes and FICA accounts to cover the amounts of the advance earned income credit payments made to eligible employees. Note: Detail records of amounts paid are maintained on individual earnings records. Subaccount Usage: Payment/Leave Taken
22223	021	FICA (WITHHOLD/COLL.) ---------- Primary Account: FICA This account is used to record amounts payable to the District Director Internal Revenue Service (IRS) for Federal Insurance Contributions Act (FICA). 1. Balance (credit) represents amounts withheld from employees and the employer's share of FICA payable to IRS. The balance may include FICA withholdings on payrolls which have been accrued but not paid. Actual due dates depend on current IRS requirements. 2. Credit entries include (a) deductions withheld on payrolls payable and (b) the employer's share of FICA which is debited (contra) to FICA expense accounts 51214 51216 and 51218. Detail amounts withheld are maintained on earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service (or deposits to the Federal Reserve Bank) and (b) employee deductions and employer contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Withholding/Collection
22223	022	FICA (USPS CONTRIB.) ---------- Primary Account: FICA This account is used to record amounts payable to the District Director Internal Revenue Service (IRS) for Federal Insurance Contributions Act (FICA). 1. Balance (credit) represents amounts withheld from employees and the employer's share of FICA payable to IRS. The balance may include FICA withholdings on payrolls which have been accrued but not paid. Actual due dates depend on current IRS requirements. 2. Credit entries include (a) deductions withheld on payrolls payable and (b) the employer's share of FICA which is debited (contra) to FICA expense accounts 51214 51216 and 51218. Detail amounts withheld are maintained on earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service (or deposits to the Federal Reserve Bank) and (b) employee deductions and employer contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Postal Service Contribution/Accrual
22223	023	FICA (PAYMENTS) ---------- Primary Account: FICA This account is used to record amounts payable to the District Director Internal Revenue Service (IRS) for Federal Insurance Contributions Act (FICA). 1. Balance (credit) represents amounts withheld from employees and the employer's share of FICA payable to IRS. The balance may include FICA withholdings on payrolls which have been accrued but not paid. Actual due dates depend on current IRS requirements. 2. Credit entries include (a) deductions withheld on payrolls payable and (b) the employer's share of FICA which is debited (contra) to FICA expense accounts 51214 51216 and 51218. Detail amounts withheld are maintained on earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service (or deposits to the Federal Reserve Bank) and (b) employee deductions and employer contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Payment/Leave Taken

Liability Accounts

Account Number	Sub account	Account Description
22223	026	ACCR&PAY PAYR-TAX&BENEFITS-FICA-WITHHOLDINGS ---------- Primary Account: FICA This account is used to record amounts payable to the District Director Internal Revenue Service (IRS) for Federal Insurance Contributions Act (FICA). 1. Balance (credit) represents amounts withheld from employees and the employer's share of FICA payable to IRS. The balance may include FICA withholdings on payrolls which have been accrued but not paid. Actual due dates depend on current IRS requirements. 2. Credit entries include (a) deductions withheld on payrolls payable and (b) the employer's share of FICA which is debited (contra) to FICA expense accounts 51214 51216 and 51218. Detail amounts withheld are maintained on earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service (or deposits to the Federal Reserve Bank) and (b) employee deductions and employer contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Withholding -- FERS -- Voluntary Transfers -- Employee Share
22223	027	FICA - POST 1983 EMPLOYEES (WITHHOLDING) ---------- Primary Account: FICA This account is used to record amounts payable to the District Director Internal Revenue Service (IRS) for Federal Insurance Contributions Act (FICA). 1. Balance (credit) represents amounts withheld from employees and the employer's share of FICA payable to IRS. The balance may include FICA withholdings on payrolls which have been accrued but not paid. Actual due dates depend on current IRS requirements. 2. Credit entries include (a) deductions withheld on payrolls payable and (b) the employer's share of FICA which is debited (contra) to FICA expense accounts 51214 51216 and 51218. Detail amounts withheld are maintained on earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service (or deposits to the Federal Reserve Bank) and (b) employee deductions and employer contributions applicable to salary overpayments which have been recorded as accounts receivable.
22223	028	FICA - POST 1983 EMPLOYEES (USPS CONTR) ---------- Primary Account: FICA This account is used to record amounts payable to the District Director Internal Revenue Service (IRS) for Federal Insurance Contributions Act (FICA). 1. Balance (credit) represents amounts withheld from employees and the employer's share of FICA payable to IRS. The balance may include FICA withholdings on payrolls which have been accrued but not paid. Actual due dates depend on current IRS requirements. 2. Credit entries include (a) deductions withheld on payrolls payable and (b) the employer's share of FICA which is debited (contra) to FICA expense accounts 51214 51216 and 51218. Detail amounts withheld are maintained on earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service (or deposits to the Federal Reserve Bank) and (b) employee deductions and employer contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Postal Service Contribution/Accrual -- Post 1983 Employees
22223	029	ACCR&PAY PAYR-TAX&BEN-FICA-USPS CONT/ACCR ---------- Primary Account: FICA This account is used to record amounts payable to the District Director Internal Revenue Service (IRS) for Federal Insurance Contributions Act (FICA). 1. Balance (credit) represents amounts withheld from employees and the employer's share of FICA payable to IRS. The balance may include FICA withholdings on payrolls which have been accrued but not paid. Actual due dates depend on current IRS requirements. 2. Credit entries include (a) deductions withheld on payrolls payable and (b) the employer's share of FICA which is debited (contra) to FICA expense accounts 51214 51216 and 51218. Detail amounts withheld are maintained on earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service (or deposits to the Federal Reserve Bank) and (b) employee deductions and employer contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Postal Service Contribution/Accrual -- FERS -- Voluntary Transfers

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Account Number	Sub account	Account Description
22223	030	ACCR&PAY PAYR-TAX&BEN-FICA-WITHHOLD-EMPLSHARE ---------- Primary Account: FICA This account is used to record amounts payable to the District Director Internal Revenue Service (IRS) for Federal Insurance Contributions Act (FICA). 1. Balance (credit) represents amounts withheld from employees and the employer's share of FICA payable to IRS. The balance may include FICA withholdings on payrolls which have been accrued but not paid. Actual due dates depend on current IRS requirements. 2. Credit entries include (a) deductions withheld on payrolls payable and (b) the employer's share of FICA which is debited (contra) to FICA expense accounts 51214 51216 and 51218. Detail amounts withheld are maintained on earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service (or deposits to the Federal Reserve Bank) and (b) employee deductions and employer contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Withholding -- FERS -- Automatically Covered (Mandatory Coverage)
22223	031	ACCR&PAY PAYR-TAX&BEN-FICA-USPS CONT-ACCR ---------- Primary Account: FICA This account is used to record amounts payable to the District Director Internal Revenue Service (IRS) for Federal Insurance Contributions Act (FICA). 1. Balance (credit) represents amounts withheld from employees and the employer's share of FICA payable to IRS. The balance may include FICA withholdings on payrolls which have been accrued but not paid. Actual due dates depend on current IRS requirements. 2. Credit entries include (a) deductions withheld on payrolls payable and (b) the employer's share of FICA which is debited (contra) to FICA expense accounts 51214 51216 and 51218. Detail amounts withheld are maintained on earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service (or deposits to the Federal Reserve Bank) and (b) employee deductions and employer contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Postal Service Contribution/Accrual -- FERS -- Automatically Covered (Mandatory coverage)
22225	021	MEDICARE TAX (WITHOLD/COLL) ---------- Primary Account: Medicare This account is used to record the amount payable to the District Director Internal Revenue Service for Medicare/FICA Hospital Insurance Tax withholdings. 1. Balance (credit) represents the amount payable to the District Director of Internal Revenue Service. 2. Credit entries include (a) deductions from salaries wages and other compensation and (b) the employer's share of Medicare taxes. (Debit account 51217.) Detail records of amounts withheld are maintained on individual earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service or to the Federal Reserve Bank and (b) employee deductions and employer's contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Withholding/Collection
22225	022	MEDICARE TAX (USPS CONTRIB) ---------- Primary Account: Medicare This account is used to record the amount payable to the District Director Internal Revenue Service for Medicare/FICA Hospital Insurance Tax withholdings. 1. Balance (credit) represents the amount payable to the District Director of Internal Revenue Service. 2. Credit entries include (a) deductions from salaries wages and other compensation and (b) the employer's share of Medicare taxes. (Debit account 51217.) Detail records of amounts withheld are maintained on individual earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service or to the Federal Reserve Bank and (b) employee deductions and employer's contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Postal Service Contribution/Accrual

Liability Accounts

Account Number	Sub account	Account Description
22225	023	MEDICARE TAX (PAYMENTS) ---------- Primary Account: Medicare This account is used to record the amount payable to the District Director Internal Revenue Service for Medicare/FICA Hospital Insurance Tax withholdings. 1. Balance (credit) represents the amount payable to the District Director of Internal Revenue Service. 2. Credit entries include (a) deductions from salaries wages and other compensation and (b) the employer's share of Medicare taxes. (Debit account 51217.) Detail records of amounts withheld are maintained on individual earnings records. 3. Debit entries include (a) payments to the Internal Revenue Service or to the Federal Reserve Bank and (b) employee deductions and employer's contributions applicable to salary overpayments which have been recorded as accounts receivable. Subaccount Usage: Payment/Leave Taken
22237	021	ACCR.&PAY.PAYROLL TAXES&BEN.-FERS- POST 1956 ---------- Primary Account: CSR Post-1956 Military Service -- FERS This account is used to record deposits for the purchase of retirement credit for post-1956 military service. These amounts are payable to the Office of Personnel Management (OPM). 1. Balance (credit) represents the deposits payable to OPM. The balance at the end of each accounting period is the total of (a) the amount to be remitted to OPM for deposits made during the accounting period plus (b) the amount applicable to payroll deductions but unpaid on the last day of the accounting period. However the balance at the end of the accounting period closing during January may only consist of deposits from the last one or two payrolls because an early remittance is required of retirement deposits from payrolls paid during December. 2. Credit entries include deposits and payroll deductions. 3. Debit entries include (a) payments to OPM (credit contra account 11111) and (b) adjustments for canceled salary checks and correction of erroneous payments. Note: Detail records of retirement deposits will be maintained for employees on OPM Form 1514 Military Deposit Worksheet. Detail records of total calendar year deposits will be maintained on a Special SF 2806 Individual Retirement Record. Control accounts of deposits made and posted to the Special SF 2806 are in the 238_ _ series. Subaccount Usage: Withholding/Collection
22237	023	ACCR&PAY PAYROLL TAXES&BEN.-FERS-POST 1956MIL ---------- Primary Account: CSR Post-1956 Military Service -- FERS This account is used to record deposits for the purchase of retirement credit for post-1956 military service. These amounts are payable to the Office of Personnel Management (OPM). 1. Balance (credit) represents the deposits payable to OPM. The balance at the end of each accounting period is the total of (a) the amount to be remitted to OPM for deposits made during the accounting period plus (b) the amount applicable to payroll deductions but unpaid on the last day of the accounting period. However the balance at the end of the accounting period closing during January may only consist of deposits from the last one or two payrolls because an early remittance is required of retirement deposits from payrolls paid during December. 2. Credit entries include deposits and payroll deductions. 3. Debit entries include (a) payments to OPM (credit contra account 11111) and (b) adjustments for canceled salary checks and correction of erroneous payments. Note: Detail records of retirement deposits will be maintained for employees on OPM Form 1514 Military Deposit Worksheet. Detail records of total calendar year deposits will be maintained on a Special SF 2806 Individual Retirement Record. Control accounts of deposits made and posted to the Special SF 2806 are in the 238_ _ series. Subaccount Usage: Payment/Leave Taken
22239	021	CSR-POST 1956 MILITARY SVC(WITHHOLDING/COLL) ---------- Primary Account: CSR Post-1956 Military Service (PL 97-346) This account is used to record deposits for the purchase of retirement credit for post-1956 military service (Public Law 97-346). These amounts are payable to the Office of Personnel Management (OPM). 1. Balance (credit) represents the deposits payable to OPM. The balance at the end of each accounting period is the total of (a) the amount to be remitted to OPM for deposits made during the accounting period plus (b) the amount applicable to payroll deductions but unpaid on the last day of the accounting period. However the balance at the end of the accounting period closing during January may only consist of deposits from the last one or two payrolls because an early remittance is required of retirement deposits from payrolls paid during December. 2. Credit entries include deposits and payroll deductions. 3. Debit entries include (a) payments to OPM (credit contra account 11111) (b) adjustments for canceled salary checks and correction of erroneous payments. Note: Detail records of retirement deposits will be maintained for employees on OPM Form 1514 Military Deposit Worksheet. Detail records of total calendar year deposits will be maintained on a Special SF 2806 Individual Retirement Record. Control accounts of deposits made and posted to the Special SF 2806 are in the 238_ _ series. Subaccount Usage: Withholding/Collection

Liability Accounts

Account Number	Sub account	Account Description
22239	023	CSR-POST 1956 MILITARY SVC(PAYMENTS) ---------- Primary Account: CSR Post-1956 Military Service (PL 97-346) This account is used to record deposits for the purchase of retirement credit for post-1956 military service (Public Law 97-346). These amounts are payable to the Office of Personnel Management (OPM). 1. Balance (credit) represents the deposits payable to OPM. The balance at the end of each accounting period is the total of (a) the amount to be remitted to OPM for deposits made during the accounting period plus (b) the amount applicable to payroll deductions but unpaid on the last day of the accounting period. However the balance at the end of the accounting period closing during January may only consist of deposits from the last one or two payrolls because an early remittance is required of retirement deposits from payrolls paid during December. 2. Credit entries include deposits and payroll deductions. 3. Debit entries include (a) payments to OPM (credit contra account 11111) (b) adjustments for canceled salary checks and correction of erroneous payments. Note: Detail records of retirement deposits will be maintained for employees on OPM Form 1514 Military Deposit Worksheet. Detail records of total calendar year deposits will be maintained on a Special SF 2806 Individual Retirement Record. Control accounts of deposits made and posted to the Special SF 2806 are in the 238_ _ series. Subaccount Usage: Payment/Leave Taken
22240	021	CIVIL SERVICE RETIREMENT -WITHOLDINGS ---------- Primary Account: Civil Service Retirement This account is used to record amounts payable to the Office of Personnel Management for the retirement fund. 1. Balance (credit) represents (a) the amount to be remitted to the Office of Personnel Management for payrolls paid during the accounting period and (b) the amount applicable to the payroll payable but unpaid on the last day of the accounting period. Details of amounts withheld are maintained on earnings records. Detail records of total calendar year deductions are controlled through the 238_ _ series of accounts. 2. Credit entries include:a. (a) Deductions from employees earnings. (Debit contra account 51212) and (b) Employee's and employer's share contributed to the Civil Service Retirement Fund for suspended employees. (Debit contra account 51213.) 3. Debit entries include: (a) Payments to the Office of Personnel Management. (Credit contra account 11111) and (b) deductions applicable to salary overpayments recorded as accounts receivable registers. Subaccount Usage: Withholding/Collection
22240	022	CIVIL SERVICE RETIREMENT (USPS CONTRIB.) ---------- Primary Account: Civil Service Retirement This account is used to record amounts payable to the Office of Personnel Management for the retirement fund. 1. Balance (credit) represents (a) the amount to be remitted to the Office of Personnel Management for payrolls paid during the accounting period and (b) the amount applicable to the payroll payable but unpaid on the last day of the accounting period. Details of amounts withheld are maintained on earnings records. Detail records of total calendar year deductions are controlled through the 238_ _ series of accounts. 2. Credit entries include:a. (a) Deductions from employees earnings. (Debit contra account 51212) and (b) Employee's and employer's share contributed to the Civil Service Retirement Fund for suspended employees. (Debit contra account 51213.) 3. Debit entries include: (a) Payments to the Office of Personnel Management. (Credit contra account 11111) and (b) deductions applicable to salary overpayments recorded as accounts receivable registers. Subaccount Usage: Postal Service Contribution/Accrual
22240	023	CIVIL SERVICE RETIREMENT (PAYMENTS) ---------- Primary Account: Civil Service Retirement This account is used to record amounts payable to the Office of Personnel Management for the retirement fund. 1. Balance (credit) represents (a) the amount to be remitted to the Office of Personnel Management for payrolls paid during the accounting period and (b) the amount applicable to the payroll payable but unpaid on the last day of the accounting period. Details of amounts withheld are maintained on earnings records. Detail records of total calendar year deductions are controlled through the 238_ _ series of accounts. 2. Credit entries include:a. (a) Deductions from employees earnings. (Debit contra account 51212) and (b) Employee's and employer's share contributed to the Civil Service Retirement Fund for suspended employees. (Debit contra account 51213.) 3. Debit entries include: (a) Payments to the Office of Personnel Management. (Credit contra account 11111) and (b) deductions applicable to salary overpayments recorded as accounts receivable registers. Subaccount Usage: Payment/Leave Taken

Liability Accounts

Account Number	Sub account	Account Description
22240	026	ACCR&PAY PAYR-RET FUND-WITHHOLD-EMP SHARE-VOL ---------- Primary Account: Civil Service Retirement This account is used to record amounts payable to the Office of Personnel Management for the retirement fund. 1. Balance (credit) represents (a) the amount to be remitted to the Office of Personnel Management for payrolls paid during the accounting period and (b) the amount applicable to the payroll payable but unpaid on the last day of the accounting period. Details of amounts withheld are maintained on earnings records. Detail records of total calendar year deductions are controlled through the 238_ _ series of accounts. 2. Credit entries include:a. (a) Deductions from employees earnings. (Debit contra account 51212) and (b) Employee's and employer's share contributed to the Civil Service Retirement Fund for suspended employees. (Debit contra account 51213.) 3. Debit entries include: (a) Payments to the Office of Personnel Management. (Credit contra account 11111) and (b) deductions applicable to salary overpayments recorded as accounts receivable registers. Subaccount Usage: Withholding -- FERS -- Voluntary Transfers -- Employee Share
22240	027	CIVIL SERVICE RET-POST 1983 EMP (WITHHOLDING) ---------- Primary Account: Civil Service Retirement This account is used to record amounts payable to the Office of Personnel Management for the retirement fund. 1. Balance (credit) represents (a) the amount to be remitted to the Office of Personnel Management for payrolls paid during the accounting period and (b) the amount applicable to the payroll payable but unpaid on the last day of the accounting period. Details of amounts withheld are maintained on earnings records. Detail records of total calendar year deductions are controlled through the 238_ _ series of accounts. 2. Credit entries include:a. (a) Deductions from employees earnings. (Debit contra account 51212) and (b) Employee's and employer's share contributed to the Civil Service Retirement Fund for suspended employees. (Debit contra account 51213.) 3. Debit entries include: (a) Payments to the Office of Personnel Management. (Credit contra account 11111) and (b) deductions applicable to salary overpayments recorded as accounts receivable registers. Subaccount Usage: Withholding -- Post 1983 Employees
22240	028	CIVIL SERVICE RET-POST 1983 EMP (USPS CONTR) ---------- Primary Account: Civil Service Retirement This account is used to record amounts payable to the Office of Personnel Management for the retirement fund. 1. Balance (credit) represents (a) the amount to be remitted to the Office of Personnel Management for payrolls paid during the accounting period and (b) the amount applicable to the payroll payable but unpaid on the last day of the accounting period. Details of amounts withheld are maintained on earnings records. Detail records of total calendar year deductions are controlled through the 238_ _ series of accounts. 2. Credit entries include:a. (a) Deductions from employees earnings. (Debit contra account 51212) and (b) Employee's and employer's share contributed to the Civil Service Retirement Fund for suspended employees. (Debit contra account 51213.) 3. Debit entries include: (a) Payments to the Office of Personnel Management. (Credit contra account 11111) and (b) deductions applicable to salary overpayments recorded as accounts receivable registers. Subaccount Usage: Postal Service Contribution/Accrual -- Post 1983 Employees
22240	029	ACCR&PAY PAYR-RET FUND-USPS CONT-ACCR-VOL ---------- Primary Account: Civil Service Retirement This account is used to record amounts payable to the Office of Personnel Management for the retirement fund. 1. Balance (credit) represents (a) the amount to be remitted to the Office of Personnel Management for payrolls paid during the accounting period and (b) the amount applicable to the payroll payable but unpaid on the last day of the accounting period. Details of amounts withheld are maintained on earnings records. Detail records of total calendar year deductions are controlled through the 238_ _ series of accounts. 2. Credit entries include:a. (a) Deductions from employees earnings. (Debit contra account 51212) and (b) Employee's and employer's share contributed to the Civil Service Retirement Fund for suspended employees. (Debit contra account 51213.) 3. Debit entries include: (a) Payments to the Office of Personnel Management. (Credit contra account 11111) and (b) deductions applicable to salary overpayments recorded as accounts receivable registers. Subaccount Usage: Postal Service Contribution/Accrual -- FERS -- Voluntary Transfers

Liability Accounts

Account Number	Sub account	Account Description
22240	030	ACCR&PAY PAYR-RET FUND-WITHHOLD-AUTO-EMPL ---------- Primary Account: Civil Service Retirement This account is used to record amounts payable to the Office of Personnel Management for the retirement fund. 1. Balance (credit) represents (a) the amount to be remitted to the Office of Personnel Management for payrolls paid during the accounting period and (b) the amount applicable to the payroll payable but unpaid on the last day of the accounting period. Details of amounts withheld are maintained on earnings records. Detail records of total calendar year deductions are controlled through the 238_ _ series of accounts. 2. Credit entries include:a. (a) Deductions from employees earnings. (Debit contra account 51212) and (b) Employee's and employer's share contributed to the Civil Service Retirement Fund for suspended employees. (Debit contra account 51213.) 3. Debit entries include: (a) Payments to the Office of Personnel Management. (Credit contra account 11111) and (b) deductions applicable to salary overpayments recorded as accounts receivable registers. Subaccount Usage: Withholding -- FERS -- Automatically Covered (Mandatory Coverage)
22240	031	ACCR&PAY PAYR-RET FUND-USPS CONT-ACCR-AUTO ---------- Primary Account: Civil Service Retirement This account is used to record amounts payable to the Office of Personnel Management for the retirement fund. 1. Balance (credit) represents (a) the amount to be remitted to the Office of Personnel Management for payrolls paid during the accounting period and (b) the amount applicable to the payroll payable but unpaid on the last day of the accounting period. Details of amounts withheld are maintained on earnings records. Detail records of total calendar year deductions are controlled through the 238_ _ series of accounts. 2. Credit entries include:a. (a) Deductions from employees earnings. (Debit contra account 51212) and (b) Employee's and employer's share contributed to the Civil Service Retirement Fund for suspended employees. (Debit contra account 51213.) 3. Debit entries include: (a) Payments to the Office of Personnel Management. (Credit contra account 11111) and (b) deductions applicable to salary overpayments recorded as accounts receivable registers. Subaccount Usage: Postal Service Contribution/Accrual -- FERS -- Automatically Covered (Mandatory coverage)
22241	000	CSC RETIREMENT-EXTRA ORDINARY(USPS CONTRIB.) ---------- Primary Account: Civil Service Retirement -- Extraordinary Causes This account is used to record the amount of principal payable to OPM within thirteen (13) accounting periods for contributions to the current unfunded liability of the Civil Service Retirement and Disability Fund. 1. Balance (credit) represents the outstanding short-term principal payable to OPM within thirteen accounting periods. 2. Credit entries include: (a) Retirement fund principal accruals by the Postal Service for extraordinary causes. (Debit contra account 58111) and (b) Adjustments to the estimated principal amount due in the current year. (Debit contra account 26211.) 3. Debit entries include payments to OPM recorded in Accounting Headquarters (credit contra account 11111); and reductions in estimated short-term principal due OPM (credit contra account 26211). These entries are booked only at the Minneapolis Accounting Service Center.
22241	022	CSC RETIREMENT-EXTRA ORDINARY(USPS CONTRIB.) ---------- Primary Account: Civil Service Retirement -- Extraordinary Causes This account is used to record the amount of principal payable to OPM within thirteen (13) accounting periods for contributions to the current unfunded liability of the Civil Service Retirement and Disability Fund. 1. Balance (credit) represents the outstanding short-term principal payable to OPM within thirteen accounting periods. 2. Credit entries include: (a) Retirement fund principal accruals by the Postal Service for extraordinary causes. (Debit contra account 58111) and (b) Adjustments to the estimated principal amount due in the current year. (Debit contra account 26211.) 3. Debit entries include payments to OPM recorded in Accounting Headquarters (credit contra account 11111); and reductions in estimated short-term principal due OPM (credit contra account 26211). These entries are booked only at the Minneapolis Accounting Service Center. Subaccount Usage: Postal Service Contribution/Accrual

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Account Number	Sub account	Account Description
22241	023	CSC RETIREMENT-EXTRA ORDINARY(PAYMENTS) ---------- Primary Account: Civil Service Retirement -- Extraordinary Causes This account is used to record the amount of principal payable to OPM within thirteen (13) accounting periods for contributions to the current unfunded liability of the Civil Service Retirement and Disability Fund. 1. Balance (credit) represents the outstanding short-term principal payable to OPM within thirteen accounting periods. 2. Credit entries include: (a) Retirement fund principal accruals by the Postal Service for extraordinary causes. (Debit contra account 58111) and (b) Adjustments to the estimated principal amount due in the current year. (Debit contra account 26211.) 3. Debit entries include payments to OPM recorded in Accounting Headquarters (credit contra account 11111); and reductions in estimated short-term principal due OPM (credit contra account 26211). These entries are booked only at the Minneapolis Accounting Service Center. Subaccount Usage: Payment/Leave Taken
22242	021	LIFE INSURANCE (WITHHOLD/COLL.) ---------- Primary Account: Life Insurance This account is used to record amounts payable to the Office of Personnel Management (OPM) for life insurance benefits provided by the employer (Postal Service). 1. Balance (credit) represents the Postal Service contribution to employee life insurance benefits. 2. Credit entries include employer's contribution to employee life insurance benefits. 3. Debit entries include payments to OPM. Subaccount Usage: Withholding/Collection
22242	022	LIFE INSURANCE (USPS CONTRIB.) ---------- Primary Account: Life Insurance This account is used to record amounts payable to the Office of Personnel Management (OPM) for life insurance benefits provided by the employer (Postal Service). 1. Balance (credit) represents the Postal Service contribution to employee life insurance benefits. 2. Credit entries include employer's contribution to employee life insurance benefits. 3. Debit entries include payments to OPM. Subaccount Usage: Postal Service Contribution/Accrual
22242	023	LIFE INSURANCE PAYMENTS ---------- Primary Account: Life Insurance This account is used to record amounts payable to the Office of Personnel Management (OPM) for life insurance benefits provided by the employer (Postal Service). 1. Balance (credit) represents the Postal Service contribution to employee life insurance benefits. 2. Credit entries include employer's contribution to employee life insurance benefits. 3. Debit entries include payments to OPM. Subaccount Usage: Payment/Leave Taken
22243	021	OPTIONAL LIFE INSURANCE (WITHHOLD/COLL.) ---------- Primary Account: Optional Life Insurance This account is used to record amounts payable to the Office of Personnel Management (OPM) for optional life insurance benefits. 1. Balance (credit) represents the amount payable to OPM for deductions from employees' salaries plus the employer's share of PCES employees' optional life insurance benefits. 2. Credit entries include: Deductions currently withheld from employees' earnings.Employer's contribution to optional life insurance benefit for PCES employees only. 3. Debit entries include payments to OPM. Subaccount Usage: Withholding/Collection

Liability Accounts

Account Number	Sub account	Account Description
22243	022	OPTIONAL LIFE INSURANCE (USPS CONTRIB) ---------- Primary Account: Optional Life Insurance This account is used to record amounts payable to the Office of Personnel Management (OPM) for optional life insurance benefits. 1. Balance (credit) represents the amount payable to OPM for deductions from employees' salaries plus the employer's share of PCES employees' optional life insurance benefits. 2. Credit entries include: Deductions currently withheld from employees' earnings.Employer's contribution to optional life insurance benefit for PCES employees only. 3. Debit entries include payments to OPM. Subaccount Usage: Postal Service Contribution/Accrual
22244	000	INT.PAYABLE DEFRD RETIRE BNFT(USPS CONTRIB.) ---------- Primary Account: Interest Payments on Deferred Retirement Benefits This account is used to record the outstanding amount of short-term interest payable to OPM within 13 accounting periods. 1. Balance (credit) represents estimated amount payable to OPM. 2. Credit entries to this account reflect periodic accruals relating to the estimated interest payable at the beginning of the subsequent fiscal year. (Debit contra account 58111.) 3. Debit entries to this account reflect: a reduction in the amount accrued for the current fiscal year based on an OPM invoice or a revised estimate (credit contra account 58111); or a payment of the short-term interest due to OPM at the beginning of the fiscal year (credit contra account 58111).
22244	022	INT.PAYABLE DEFRD RETIRE BNFT(USPS CONTRIB.) ---------- Primary Account: Interest Payments on Deferred Retirement Benefits This account is used to record the outstanding amount of short-term interest payable to OPM within 13 accounting periods. 1. Balance (credit) represents estimated amount payable to OPM. 2. Credit entries to this account reflect periodic accruals relating to the estimated interest payable at the beginning of the subsequent fiscal year. (Debit contra account 58111.) 3. Debit entries to this account reflect: a reduction in the amount accrued for the current fiscal year based on an OPM invoice or a revised estimate (credit contra account 58111); or a payment of the short-term interest due to OPM at the beginning of the fiscal year (credit contra account 58111). Subaccount Usage: Postal Service Contribution/Accrual
22244	023	INT.PAYABLE DEFRD RETIRE BNFT(PAYMENTS) ---------- Primary Account: Interest Payments on Deferred Retirement Benefits This account is used to record the outstanding amount of short-term interest payable to OPM within 13 accounting periods. 1. Balance (credit) represents estimated amount payable to OPM. 2. Credit entries to this account reflect periodic accruals relating to the estimated interest payable at the beginning of the subsequent fiscal year. (Debit contra account 58111.) 3. Debit entries to this account reflect: a reduction in the amount accrued for the current fiscal year based on an OPM invoice or a revised estimate (credit contra account 58111); or a payment of the short-term interest due to OPM at the beginning of the fiscal year (credit contra account 58111). Subaccount Usage: Payment/Leave Taken
22248	021	TAXES&BEN-THRIFT SAV.PL- LOAN PRO.REPAY (COLL ---------- Primary Account: Thrift Savings Plan -- Loan Program -- Repayments This account is used to record amounts withheld from employees' salaries and payable to the National Finance Center (NFC) which is the Thrift Savings Plan (TSP) Board's record keeper for loans made to employees under the TSP Loan Program. 1. Balance (credit) represents the amount payable to the NFC for loans made to employees under the TSP Loan Program. 2. Credit entries include amounts withheld from employee's salaries. Detail amounts are maintained on earning records. 3. Debit entries include payments to NFC. Payments will be made by electronic fund transfer with other thrift savings plan deductions. Note: Subaccount .021 (Collections) and .023 (Payments) will be used with the above account. Subaccount Usage: Withholding/Collection

Liability Accounts

Account Number	Sub account	Account Description
22248	023	TAXES&BEN-THRIFT SAV.PL-LOAN PRO.REPAY.(PAYM. ---------- Primary Account: Thrift Savings Plan -- Loan Program -- Repayments This account is used to record amounts withheld from employees' salaries and payable to the National Finance Center (NFC) which is the Thrift Savings Plan (TSP) Board's record keeper for loans made to employees under the TSP Loan Program. 1. Balance (credit) represents the amount payable to the NFC for loans made to employees under the TSP Loan Program. 2. Credit entries include amounts withheld from employee's salaries. Detail amounts are maintained on earning records. 3. Debit entries include payments to NFC. Payments will be made by electronic fund transfer with other thrift savings plan deductions. Note: Subaccount .021 (Collections) and .023 (Payments) will be used with the above account. Subaccount Usage: Payment/Leave Taken
22249	000	ACCR & PAYA PAYR TAXES & BEN - CSR- COLA RET ---------- Primary Account: Civil Service Retirement -- COLA -- Retirees This account is used to record the principal liability payable to OPM within thirteen (13) accounting periods for unfunded liability for COLAs of Postal Annuitants. 1. Balance (credit) represents the outstanding short-term principal liability payable to OPM within thirteen (13) accounting periods. 2. Credit entries include: (a) Allocation of short-term Retirement Fund principal accruals by Postal Service for COLA for retirees. (Debit contra account 26213) and (b) adjustments to the estimated principal amount due in the current year. (Debit contra account 26213.) 3. Debit entries include payments to OPM recorded in National Accounting Headquarters. (Credit contra account 1111); and reductions in estimated short-term principal due OPM (credit contra account 26213). These entries are booked only at the Minneapolis Accounting Service Center.
22249	022	ACCR & PAYA PAYR TAXES & BEN - CSR- COLA RET ---------- Primary Account: Civil Service Retirement -- COLA -- Retirees This account is used to record the principal liability payable to OPM within thirteen (13) accounting periods for unfunded liability for COLAs of Postal Annuitants. 1. Balance (credit) represents the outstanding short-term principal liability payable to OPM within thirteen (13) accounting periods. 2. Credit entries include: (a) Allocation of short-term Retirement Fund principal accruals by Postal Service for COLA for retirees. (Debit contra account 26213) and (b) adjustments to the estimated principal amount due in the current year. (Debit contra account 26213.) 3. Debit entries include payments to OPM recorded in National Accounting Headquarters. (Credit contra account 1111); and reductions in estimated short-term principal due OPM (credit contra account 26213). These entries are booked only at the Minneapolis Accounting Service Center. Subaccount Usage: Postal Service Contribution/Accrual
22249	023	ACCR & PAYA PAYR TAXES & BEN-CSR-COLA-RET ---------- Primary Account: Civil Service Retirement -- COLA -- Retirees This account is used to record the principal liability payable to OPM within thirteen (13) accounting periods for unfunded liability for COLAs of Postal Annuitants. 1. Balance (credit) represents the outstanding short-term principal liability payable to OPM within thirteen (13) accounting periods. 2. Credit entries include: (a) Allocation of short-term Retirement Fund principal accruals by Postal Service for COLA for retirees. (Debit contra account 26213) and (b) adjustments to the estimated principal amount due in the current year. (Debit contra account 26213.) 3. Debit entries include payments to OPM recorded in National Accounting Headquarters. (Credit contra account 1111); and reductions in estimated short-term principal due OPM (credit contra account 26213). These entries are booked only at the Minneapolis Accounting Service Center. Subaccount Usage: Payment/Leave Taken

Liability Accounts

Account Number	Sub account	Account Description
22250	000	ACCR&PYBL PYRL TAX&BEN INT PAY DEF RET-COLAS ---------- Primary Account: Interest Payments on Deferred Retirement Benefits -- COLA -- Retirees This account is used to record the outstanding amount of short-term interest payable to OPM for interest on retirees COLA. 1. Balance (credit) represents estimated amount payable to OPM on retirees COLA. 2. Credit entries to this account reflect periodic accruals relating to the estimated interest payable on retirees COLA at the beginning of the subsequent fiscal year. (Debit contra account 58114.) 3. Debit entries to this account reflect: a reduction in the amount accrued for the current fiscal year based on an OPM invoice or a revised estimate (credit contra account 58114); or a payment of the short-term interest due to OPM at the beginning of the fiscal year. (Credit contra account 11111.)
22250	022	ACCR&PYBL PYRL TAX&BEN INT PAY DEF RET-COLAS ---------- Primary Account: Interest Payments on Deferred Retirement Benefits -- COLA -- Retirees This account is used to record the outstanding amount of short-term interest payable to OPM for interest on retirees COLA. 1. Balance (credit) represents estimated amount payable to OPM on retirees COLA. 2. Credit entries to this account reflect periodic accruals relating to the estimated interest payable on retirees COLA at the beginning of the subsequent fiscal year. (Debit contra account 58114.) 3. Debit entries to this account reflect: a reduction in the amount accrued for the current fiscal year based on an OPM invoice or a revised estimate (credit contra account 58114); or a payment of the short-term interest due to OPM at the beginning of the fiscal year. (Credit contra account 11111.) Subaccount Usage: Postal Service Contribution/Accrual
22250	023	ACCR&PYBL PYRL TAX&BEN INT PAY DEF RET-COLAS ---------- Primary Account: Interest Payments on Deferred Retirement Benefits -- COLA -- Retirees This account is used to record the outstanding amount of short-term interest payable to OPM for interest on retirees COLA. 1. Balance (credit) represents estimated amount payable to OPM on retirees COLA. 2. Credit entries to this account reflect periodic accruals relating to the estimated interest payable on retirees COLA at the beginning of the subsequent fiscal year. (Debit contra account 58114.) 3. Debit entries to this account reflect: a reduction in the amount accrued for the current fiscal year based on an OPM invoice or a revised estimate (credit contra account 58114); or a payment of the short-term interest due to OPM at the beginning of the fiscal year. (Credit contra account 11111.) Subaccount Usage: Payment/Leave Taken
22251	021	HEALTH BENEFITS (WITHHOLD/COLL.) ---------- Primary Account: Health Benefits This account is used to record the amount payable to the Office of Personnel Management (OPM) for employee salary deductions plus the Postal Service contribution for employee health benefits. 1. Balance (credit) represents the amount payable to the Office of Personnel Management. The balance at the end of each accounting period consists of the following: (a) Deductions withheld from payrolls accrued but not paid during the accounting period and the related employer (Postal Service) contributions. (b) An amount equal to employee deduction and employer contribution for suspended employees against whom an adverse action of removal has been initiated. 2. Credit entries include: (a) Deductions currently from payrolls payable to employees reflected on the individual earnings record. (Credit appropriate contra account in the 512_ _ series) (b) Employer's share of health benefit premiums on payrolls payable. (c) The amount payable to OPM pertaining to employees against whom an adverse action of removal has been initiated for health benefit amounts that would have been deducted from employee salaries had the employee remained in a full duty and pay status (subaccount .024) plus the amount that would have been contributed for health insurance benefits by the Postal Service (subaccount .025). 3. Debit entries include payments to the Office of Personnel Management. (Credit contra account 11111.) Subaccount Usage: Withholding/Collection

Liability Accounts

Account Number	Sub account	Account Description
22251	022	HEALTH BENEFITS (USPS CONTRIB.) ---------- Primary Account: Health Benefits This account is used to record the amount payable to the Office of Personnel Management (OPM) for employee salary deductions plus the Postal Service contribution for employee health benefits. 1. Balance (credit) represents the amount payable to the Office of Personnel Management. The balance at the end of each accounting period consists of the following: (a) Deductions withheld from payrolls accrued but not paid during the accounting period and the related employer (Postal Service) contributions. (b) An amount equal to employee deduction and employer contribution for suspended employees against whom an adverse action of removal has been initiated. 2. Credit entries include: (a) Deductions currently from payrolls payable to employees reflected on the individual earnings record. (Credit appropriate contra account in the 512_ _ series) (b) Employer's share of health benefit premiums on payrolls payable. (c) The amount payable to OPM pertaining to employees against whom an adverse action of removal has been initiated for health benefit amounts that would have been deducted from employee salaries had the employee remained in a full duty and pay status (subaccount .024) plus the amount that would have been contributed for health insurance benefits by the Postal Service (subaccount .025). 3. Debit entries include payments to the Office of Personnel Management. (Credit contra account 11111.) Subaccount Usage: Postal Service Contribution/Accrual
22251	023	HEALTH BENEFIT PAYMENTS ---------- Primary Account: Health Benefits This account is used to record the amount payable to the Office of Personnel Management (OPM) for employee salary deductions plus the Postal Service contribution for employee health benefits. 1. Balance (credit) represents the amount payable to the Office of Personnel Management. The balance at the end of each accounting period consists of the following: (a) Deductions withheld from payrolls accrued but not paid during the accounting period and the related employer (Postal Service) contributions. (b) An amount equal to employee deduction and employer contribution for suspended employees against whom an adverse action of removal has been initiated. 2. Credit entries include: (a) Deductions currently from payrolls payable to employees reflected on the individual earnings record. (Credit appropriate contra account in the 512_ _ series) (b) Employer's share of health benefit premiums on payrolls payable. (c) The amount payable to OPM pertaining to employees against whom an adverse action of removal has been initiated for health benefit amounts that would have been deducted from employee salaries had the employee remained in a full duty and pay status (subaccount .024) plus the amount that would have been contributed for health insurance benefits by the Postal Service (subaccount .025). 3. Debit entries include payments to the Office of Personnel Management. (Credit contra account 11111.) Subaccount Usage: Payment/Leave Taken
22252	021	FEDERAL LTCIP - W/H ---------- Primary Account: Health Benefits -- Spouse Equity 1. Balance (Credit) represents the amount payable to the Office of Personnel Management (OPM) for deposits from former spouse for health benefit coverage. The former spouse must pay the employee share and the Postal Service share of premiums for all eligible pay periods of coverage. The balance in the account at the end of the accounting period is the total of the amount to be remitted to OPM for deposits made during the accounting period. 2. Credits are deposits from former spouses of employees or former employees. 3. Debits include: (a) payments to OPM. (Credit contra account 11111) and (b) adjustments for correction of erroneous payment. Subaccount Usage: Withholding/Collection
22252	023	FEDERAL LTCIP - PAYMENT ---------- Primary Account: Health Benefits -- Spouse Equity 1. Balance (Credit) represents the amount payable to the Office of Personnel Management (OPM) for deposits from former spouse for health benefit coverage. The former spouse must pay the employee share and the Postal Service share of premiums for all eligible pay periods of coverage. The balance in the account at the end of the accounting period is the total of the amount to be remitted to OPM for deposits made during the accounting period. 2. Credits are deposits from former spouses of employees or former employees. 3. Debits include: (a) payments to OPM. (Credit contra account 11111) and (b) adjustments for correction of erroneous payment. Subaccount Usage: Payment/Leave Taken

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Account Number	Sub account	Account Description
22254	000	ACCRUED-HEALTH BEN. RET. ANNUITANT-USPS CONT. ---------- Primary Account: Health Benefits -- Retired Annuitant Represents the amount payable to the Office of Personnel Management (OPM) for retired annuitant health benefits. 1. Balance (credit) represents the year-to-date Postal Service share of health benefits for retired annuitants. 2. Credit entries represent the current monthly amounts billed Postal Service by OPM (debit contra account 51204). 3. Debit entries include payments to OPM (credit contra account 11111). Note: Subaccounts to be used with this account are: .022 Postal Service contribution and .023 payment. Entries to this account will be made by National Accounting Headquarters.
22254	022	ACCRUED-HEALTH BEN. RET. ANNUITANT-USPS CONT. ---------- Primary Account: Health Benefits -- Retired Annuitant Represents the amount payable to the Office of Personnel Management (OPM) for retired annuitant health benefits. 1. Balance (credit) represents the year-to-date Postal Service share of health benefits for retired annuitants. 2. Credit entries represent the current monthly amounts billed Postal Service by OPM (debit contra account 51204). 3. Debit entries include payments to OPM (credit contra account 11111). Note: Subaccounts to be used with this account are: .022 Postal Service contribution and .023 payment. Entries to this account will be made by National Accounting Headquarters. Subaccount Usage: Postal Service Contribution/Accrual
22254	023	ACCRUED-HEALTH BEN.-RET. ANNUITANT - PAYMENT ---------- Primary Account: Health Benefits -- Retired Annuitant Represents the amount payable to the Office of Personnel Management (OPM) for retired annuitant health benefits. 1. Balance (credit) represents the year-to-date Postal Service share of health benefits for retired annuitants. 2. Credit entries represent the current monthly amounts billed Postal Service by OPM (debit contra account 51204). 3. Debit entries include payments to OPM (credit contra account 11111). Note: Subaccounts to be used with this account are: .022 Postal Service contribution and .023 payment. Entries to this account will be made by National Accounting Headquarters. Subaccount Usage: Payment/Leave Taken
22255	021	ACRD&PYBLE PAYRL TXS&BEN-DEP CARE (WTHLD/COL) ---------- Primary Account: Dependent Care This account is used to record amounts withheld from employees' salaries and wages for dependent care contributions. 1. Balance (credit) represents amounts payable to a third party administrator. 2. Credit entries include amounts withheld from employees' salaries and wages. 3. Debit entries include payments to a third party administrator or the adjustments for forfeited contributions on an annual basis. Subaccount Usage: Withholding/Collection
22255	023	ACCRD&PAYBLE PAYRL TXS&BEN-DEP CARE (PAYMNTS) ---------- Primary Account: Dependent Care This account is used to record amounts withheld from employees' salaries and wages for dependent care contributions. 1. Balance (credit) represents amounts payable to a third party administrator. 2. Credit entries include amounts withheld from employees' salaries and wages. 3. Debit entries include payments to a third party administrator or the adjustments for forfeited contributions on an annual basis. Subaccount Usage: Payment/Leave Taken
22256	000	ACCRD & PAY RETIREMT INCENTIVE (MSPB) CONTRIB ---------- Primary Account: Health Care This account is used to record amounts withheld from employees salaries and wages for health care contributions. 1. Balance (credit) represents amounts payable to a third party administrator. 2. Credit entries include amount withheld from employees' salaries and wages. 3. Debit entries include payments to third party administrator or the adjustments for forfeited contributions on an annual basis.

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Account Number	Sub account	Account Description
22256	022	ACCRD & PAY RETIREMT INCENTIVE (MSPB) CONTRIB ---------- Primary Account: Health Care This account is used to record amounts withheld from employees salaries and wages for health care contributions. 1. Balance (credit) represents amounts payable to a third party administrator. 2. Credit entries include amount withheld from employees' salaries and wages. 3. Debit entries include payments to third party administrator or the adjustments for forfeited contributions on an annual basis. Subaccount Usage: Postal Service Contribution/Accrual
22256	023	ACCRD & PAY RETIREMT INCENTIVE (MSPB) PAYMENT ---------- Primary Account: Health Care This account is used to record amounts withheld from employees salaries and wages for health care contributions. 1. Balance (credit) represents amounts payable to a third party administrator. 2. Credit entries include amount withheld from employees' salaries and wages. 3. Debit entries include payments to third party administrator or the adjustments for forfeited contributions on an annual basis. Subaccount Usage: Payment/Leave Taken
22257	000	LIFE INSURANCE-RET ANNUITANTS (USPS CONTRIB) ---------- Primary Account: Life Insurance -- Annuitants This account represents the amount payable to the Office of Personnel Management (OPM) for retirees' life insurance premium. 1. Balance (credit) represents the amount payable to OPM. 2. Credit entries include amounts billed by OPM. (Debit contra account 51291.) 3. Debit entries include payments to OPM. (Credit contra account 11117.)
22257	022	LIFE INSURANCE-RET ANNUITANTS (USPS CONTRIB) ---------- Primary Account: Life Insurance -- Annuitants This account represents the amount payable to the Office of Personnel Management (OPM) for retirees' life insurance premium. 1. Balance (credit) represents the amount payable to OPM. 2. Credit entries include amounts billed by OPM. (Debit contra account 51291.) 3. Debit entries include payments to OPM. (Credit contra account 11117.) Subaccount Usage: Postal Service Contribution/Accrual
22257	023	LIFE INSURANCE-RETIRED ANNUITANTS (PAYMENTS) ---------- Primary Account: Life Insurance -- Annuitants This account represents the amount payable to the Office of Personnel Management (OPM) for retirees' life insurance premium. 1. Balance (credit) represents the amount payable to OPM. 2. Credit entries include amounts billed by OPM. (Debit contra account 51291.) 3. Debit entries include payments to OPM. (Credit contra account 11117.) Subaccount Usage: Payment/Leave Taken
22259	000	ACCRD & PAYABLE-H.B.PREM-WORKER COMP CLAIMANT ---------- Primary Account: Health Benefit Premiums -- Workers' Compensation Claimants This represents the amount payable to the Office of Personnel Management (OPM) for health benefit premiums for current or former Postal Service employees who are on the Office of Workers' Compensation Programs (OWCP) rolls full-time. 1. Balance (credit) represents the postal share of health benefit premiums for USPS workers' compensation claimants. 2. Credit entries represent (a) accruals for the estimated amounts payable to OPM or (b) actual billings from the OPM. (Credit account 22259.022 and debit contra account 51289.) 3. Debit entries include payments to OPM or adjustments to accruals. (Debit account 22259.023.)

Liability Accounts

Account Number	Sub account	Account Description
22259	022	ACCRD & PAYABLE-H.B.PREM-WORKER COMP CLAIMANT ---------- Primary Account: Health Benefit Premiums -- Workers' Compensation Claimants This represents the amount payable to the Office of Personnel Management (OPM) for health benefit premiums for current or former Postal Service employees who are on the Office of Workers' Compensation Programs (OWCP) rolls full-time. 1. Balance (credit) represents the postal share of health benefit premiums for USPS workers' compensation claimants. 2. Credit entries represent (a) accruals for the estimated amounts payable to OPM or (b) actual billings from the OPM. (Credit account 22259.022 and debit contra account 51289.) 3. Debit entries include payments to OPM or adjustments to accruals. (Debit account 22259.023.) Subaccount Usage: Postal Service Contribution/Accrual
22259	023	ACCRD & PAY-H.B. PREM-WORKERS COMP CLAIMANTS ---------- Primary Account: Health Benefit Premiums -- Workers' Compensation Claimants This represents the amount payable to the Office of Personnel Management (OPM) for health benefit premiums for current or former Postal Service employees who are on the Office of Workers' Compensation Programs (OWCP) rolls full-time. 1. Balance (credit) represents the postal share of health benefit premiums for USPS workers' compensation claimants. 2. Credit entries represent (a) accruals for the estimated amounts payable to OPM or (b) actual billings from the OPM. (Credit account 22259.022 and debit contra account 51289.) 3. Debit entries include payments to OPM or adjustments to accruals. (Debit account 22259.023.) Subaccount Usage: Payment/Leave Taken
22311	000	WORKERS COMPENSATION - CURRENT ---------- Primary Account: Accrued Workers' Compensation -- Current This account is used to record the amount of Worker's Compensation outstanding and expected to be liquidated within 13 accounting periods. 1. Balance (credit) represents the amount of Worker's Compensation outstanding whose liquidation is reasonably expected within the next 13 accounting periods. 2. Credit entries include increases in the current portion of Worker's Compensation (debit contra account 22321.022). 3. Debit entries include decreases in the current portion of Worker's Compensation (credit contra account 22321.022). Note: Entries to this account are made at the direction of Accounting Headquarters.
22312	000	ACCR&PAY-TAX&BNFTS-WRK COMP-SHRT TRM-POD ---------- ACCR&PAY-TAX&BNFTS-WRK COMP-SHRT TRM-POD
22321	000	WORKMENS COMPENSATION (USPS CONTRIB.) ---------- Primary Account: Accrued Workers' Compensation This account is used to record the estimated liability of the Postal Service for Worker's Compensation covering injury and death benefits to be paid by the Department of Labor on behalf of the Postal Service. The accrual is: 1) based on Headquarters' analyses and history; 2) provided for an entire fiscal year; and 3) adjusted as required. When payments are made to the Department of Labor the accruals are adjusted to actual expense. 1. Balance (credit) represents the estimated liability for the Postal Service Worker's Compensation. 2. Credit entries include the estimated total cost of accidents reported each accounting period. (Debit contra account 51208.) 3. Debit entries include the amount reimbursed to the Department of Labor. (Credit contra account 11111.)

Liability Accounts

Account Number	Sub account	Account Description
22321	022	WORKMENS COMPENSATION (USPS CONTRIB.) ---------- Primary Account: Accrued Workers' Compensation This account is used to record the estimated liability of the Postal Service for Worker's Compensation covering injury and death benefits to be paid by the Department of Labor on behalf of the Postal Service. The accrual is: 1) based on Headquarters' analyses and history; 2) provided for an entire fiscal year; and 3) adjusted as required. When payments are made to the Department of Labor the accruals are adjusted to actual expense. 1. Balance (credit) represents the estimated liability for the Postal Service Worker's Compensation. 2. Credit entries include the estimated total cost of accidents reported each accounting period. (Debit contra account 51208.) 3. Debit entries include the amount reimbursed to the Department of Labor. (Credit contra account 11111.) Subaccount Usage: Postal Service Contribution/Accrual
22321	023	WORKMENS COMPENSATION (PAYMENTS) ---------- Primary Account: Accrued Workers' Compensation This account is used to record the estimated liability of the Postal Service for Worker's Compensation covering injury and death benefits to be paid by the Department of Labor on behalf of the Postal Service. The accrual is: 1) based on Headquarters' analyses and history; 2) provided for an entire fiscal year; and 3) adjusted as required. When payments are made to the Department of Labor the accruals are adjusted to actual expense. 1. Balance (credit) represents the estimated liability for the Postal Service Worker's Compensation. 2. Credit entries include the estimated total cost of accidents reported each accounting period. (Debit contra account 51208.) 3. Debit entries include the amount reimbursed to the Department of Labor. (Credit contra account 11111.) Subaccount Usage: Payment/Leave Taken
22322	000	ACCR&PAY-TAX&BNFTS-WRK COMP-POD ---------- ACCR&PAY-TAX&BNFTS-WRK COMP-POD
22410	000	SAVINGS BOND DEDUCTIONS ---------- Primary Account: Savings Bond Deductions This account is used to record deductions from salaries and wages paid or payable to be applied to the purchase of U.S. Savings Bonds. Detail records of deductions for the purchase of bonds will be maintained for employees on U.S. Savings Bonds registers. 1. Balance (credit) represents deductions from employees' salaries and wages paid or payable for the purchase of U.S. Savings Bonds. 2. Credit entries include payroll deductions for purchase of U.S. Savings Bonds. 3. Debit entries include: (a) Issue price of bonds issued by disbursing officers to employees under the payroll savings program. This entry will be made on the date the bonds are validated (credit contra account 23160). (b) Bond deductions which have not been applied to the purchase of U.S. Savings Bonds and are refunded to employees separated from the agency transferred to areas serviced by another information service center or discontinued participation in the payroll savings program. (c) Transfers to Headquarters at the close of each fiscal year the detail employee balances which have been outstanding for one full fiscal year. Submit detail by name in duplicate.
22413	021	UNION DUES (WITHHOLD/COLL.) ---------- Primary Account: Union Dues This account is used to record amounts payable to employee organizations for union dues withheld from wages of members. 1. Balance (credit) represents the amount payable to various employee unions. 2. Credit entries include amounts withheld and payable for union dues. 3. Debit entries include payments to employee unions. Subaccount Usage: Withholding/Collection

Liability Accounts

Account Number	Sub account	Account Description
22413	023	UNION DUES (PAYMENTS) ---------- Primary Account: Union Dues This account is used to record amounts payable to employee organizations for union dues withheld from wages of members. 1. Balance (credit) represents the amount payable to various employee unions. 2. Credit entries include amounts withheld and payable for union dues. 3. Debit entries include payments to employee unions. Subaccount Usage: Payment/Leave Taken
22414	021	CHARITABLE CONTRIBUTIONS (WITHHOLD/COLL.) ---------- Primary Account: Charitable Contributions This account is used to record amounts payable to charitable organizations for contributions withheld from employee wages and salaries. 1. Balance (credit) represents the amount payable to various charitable organizations. 2. Credit entries include amounts withheld and payable for charitable contributions. 3. Debit entries include payments to charitable organizations. Subaccount Usage: Withholding/Collection
22414	023	CHARITABLE CONTRIBUTIONS (PAYMENTS) ---------- Primary Account: Charitable Contributions This account is used to record amounts payable to charitable organizations for contributions withheld from employee wages and salaries. 1. Balance (credit) represents the amount payable to various charitable organizations. 2. Credit entries include amounts withheld and payable for charitable contributions. 3. Debit entries include payments to charitable organizations. Subaccount Usage: Payment/Leave Taken
22415	021	FINANCIAL ORGANIZATIONS (WITHHOLD/COLL.) ---------- Primary Account: Financial Organization Allotments This account is used to record amounts payable to financial organizations for monies withheld from employee wages and salaries (less a service charge of 6 cents per payroll deduction plus 12 cents for the remittance as a whole). 1. Balance (credit) represents the amount payable to various financial organizations. 2. Credit entries include amounts withheld and payable for allotments to financial organizations. 3. Debit entries include payments to financial organizations. Subaccount Usage: Withholding/Collection
22415	023	FINANCIAL ORGANIZATIONS (PAYMENTS) ---------- Primary Account: Financial Organization Allotments This account is used to record amounts payable to financial organizations for monies withheld from employee wages and salaries (less a service charge of 6 cents per payroll deduction plus 12 cents for the remittance as a whole). 1. Balance (credit) represents the amount payable to various financial organizations. 2. Credit entries include amounts withheld and payable for allotments to financial organizations. 3. Debit entries include payments to financial organizations. Subaccount Usage: Payment/Leave Taken
22416	021	NALC INDEMNITY INS PLAN (WITHHOLD/COLL) ---------- Primary Account: NALC Indemnity Insurance Plan This account is used to record the amount payable to Insurance Carriers for premiums withheld from employees' salaries for Union-sponsored Indemnity Insurance Plans. 1. Balance (credit) represents the amount payable for Union -- sponsored Indemnity Insurance premiums withheld. 2. Credit entries include amounts withheld and payable. 3. Debit entries include payments. Subaccount Usage: Withholding/Collection

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Account Number	Sub account	Account Description
22416	023	NALC INDEMNITY INS PLAN (PAYMENTS) ---------- Primary Account: NALC Indemnity Insurance Plan This account is used to record the amount payable to Insurance Carriers for premiums withheld from employees' salaries for Union-sponsored Indemnity Insurance Plans. 1. Balance (credit) represents the amount payable for Union -- sponsored Indemnity Insurance premiums withheld. 2. Credit entries include amounts withheld and payable. 3. Debit entries include payments. Subaccount Usage: Payment/Leave Taken
22417	021	AUTOMOBILE INSURANCE (WITHHOLD/COLL.) ---------- Primary Account: Automobile Insurance This account is used to record the amount payable to the insurance carrier for automobile insurance premiums withheld from wages and salaries of members. 1. Balance (credit) represents the amount payable to the insurance carrier. 2. Credit entries include amounts withheld from wages and salaries and payable to the insurance carrier. 3. Debit entries include payments to the insurance carrier. Subaccount Usage: Withholding/Collection
22417	023	AUTOMOBILE INSURANCE (PAYMENTS) ---------- Primary Account: Automobile Insurance This account is used to record the amount payable to the insurance carrier for automobile insurance premiums withheld from wages and salaries of members. 1. Balance (credit) represents the amount payable to the insurance carrier. 2. Credit entries include amounts withheld from wages and salaries and payable to the insurance carrier. 3. Debit entries include payments to the insurance carrier. Subaccount Usage: Payment/Leave Taken
22418	021	MAIL HANDLERS INDEM INS PLAN (WITHHOLD/COLL) ---------- Primary Account: Mail Handlers Accident Insurance Plan This account is used to record the amount payable to the insurance carrier for Mail Handlers Accident Insurance Plan premiums withheld from wages and salaries of members. 1. Balance (credit) represents the amount payable to the insurance carrier. 2. Credit entries include amounts withheld from salaries and wages and payable to the insurance carrier. 3. Debit entries include payments to the insurance carrier. Subaccount Usage: Withholding/Collection
22418	023	MAIL HANDLERS INDEM INS PLAN (PAYMENTS) ---------- Primary Account: Mail Handlers Accident Insurance Plan This account is used to record the amount payable to the insurance carrier for Mail Handlers Accident Insurance Plan premiums withheld from wages and salaries of members. 1. Balance (credit) represents the amount payable to the insurance carrier. 2. Credit entries include amounts withheld from salaries and wages and payable to the insurance carrier. 3. Debit entries include payments to the insurance carrier. Subaccount Usage: Payment/Leave Taken
22419	021	GARNISHMENTS (WITHOLDING/COLL) ---------- Primary Account: Garnishments This account is used to record the amount payable for court-ordered garnishments withheld from wages and salaries of employees. 1. Balance (credit) represents the amount payable for court ordered wage and salary garnishments. 2. Credit entries include amounts payable for garnishments. 3. Debit entries include payments for garnishments. Subaccount Usage: Withholding/Collection
22419	023	GARNISHMENTS (PAYMENTS) ---------- Primary Account: Garnishments This account is used to record the amount payable for court-ordered garnishments withheld from wages and salaries of employees. 1. Balance (credit) represents the amount payable for court ordered wage and salary garnishments. 2. Credit entries include amounts payable for garnishments. 3. Debit entries include payments for garnishments. Subaccount Usage: Payment/Leave Taken

Liability Accounts

Account Number	Sub account	Account Description
22420	021	ACCR&PAY-OTHER PAY-WITH-TRIFT SAVING-PRE1984 ---------- Primary Account: Thrift Savings Plan This account is used to record the amounts withheld from employee salaries and wages as well as Postal Service contribution for employees who voluntarily transfer to FERS and employees who are automatically covered by FERS and payable to the Thrift Savings Plans. 1. Balance (credit) represents the amount payable to the Thrift Savings Plan. 2. Credit entries include amounts withheld and payable to the Thrift Savings Plan. 3. Debit entries include payments to the Thrift Savings Plan. Subaccount Usage: Withholding/Collection
22420	023	ACCR&PAY-OTHER PAY-WITH-TRIFT SAVINGS-PAYMENT ---------- Primary Account: Thrift Savings Plan This account is used to record the amounts withheld from employee salaries and wages as well as Postal Service contribution for employees who voluntarily transfer to FERS and employees who are automatically covered by FERS and payable to the Thrift Savings Plans. 1. Balance (credit) represents the amount payable to the Thrift Savings Plan. 2. Credit entries include amounts withheld and payable to the Thrift Savings Plan. 3. Debit entries include payments to the Thrift Savings Plan. Subaccount Usage: Payment/Leave Taken
22420	026	ACCR&PAY-OTHER-TRIFT SAVINGS-WITH-EMP-SHARE ---------- Primary Account: Thrift Savings Plan This account is used to record the amounts withheld from employee salaries and wages as well as Postal Service contribution for employees who voluntarily transfer to FERS and employees who are automatically covered by FERS and payable to the Thrift Savings Plans. 1. Balance (credit) represents the amount payable to the Thrift Savings Plan. 2. Credit entries include amounts withheld and payable to the Thrift Savings Plan. 3. Debit entries include payments to the Thrift Savings Plan. Subaccount Usage: Withholding -- FERS -- Voluntary Transfers -- Employee Share
22420	027	ACCR&PAY-OTHER-TRIFT SAVINGS-WITH POST1983 ---------- Primary Account: Thrift Savings Plan This account is used to record the amounts withheld from employee salaries and wages as well as Postal Service contribution for employees who voluntarily transfer to FERS and employees who are automatically covered by FERS and payable to the Thrift Savings Plans. 1. Balance (credit) represents the amount payable to the Thrift Savings Plan. 2. Credit entries include amounts withheld and payable to the Thrift Savings Plan. 3. Debit entries include payments to the Thrift Savings Plan. Subaccount Usage: Withholding -- Post 1983 Employees
22420	029	ACCR&PAY-OTHER-TRIFT SAVINGS-USPS CONT-VOL ---------- Primary Account: Thrift Savings Plan This account is used to record the amounts withheld from employee salaries and wages as well as Postal Service contribution for employees who voluntarily transfer to FERS and employees who are automatically covered by FERS and payable to the Thrift Savings Plans. 1. Balance (credit) represents the amount payable to the Thrift Savings Plan. 2. Credit entries include amounts withheld and payable to the Thrift Savings Plan. 3. Debit entries include payments to the Thrift Savings Plan. Subaccount Usage: Postal Service Contribution/Accrual -- FERS -- Voluntary Transfers

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Account Number	Sub account	Account Description
22420	030	ACCR&PAY-OTHER-TRIFT SAVINGS-WITH-AUTO EMPL ---------- Primary Account: Thrift Savings Plan This account is used to record the amounts withheld from employee salaries and wages as well as Postal Service contribution for employees who voluntarily transfer to FERS and employees who are automatically covered by FERS and payable to the Thrift Savings Plans. 1. Balance (credit) represents the amount payable to the Thrift Savings Plan. 2. Credit entries include amounts withheld and payable to the Thrift Savings Plan. 3. Debit entries include payments to the Thrift Savings Plan. Subaccount Usage: Withholding -- FERS -- Automatically Covered (Mandatory Coverage)
22420	031	ACCR&PAY-OTHER-TRIFT SAVINGS-USPS CONT-AUTO ---------- Primary Account: Thrift Savings Plan This account is used to record the amounts withheld from employee salaries and wages as well as Postal Service contribution for employees who voluntarily transfer to FERS and employees who are automatically covered by FERS and payable to the Thrift Savings Plans. 1. Balance (credit) represents the amount payable to the Thrift Savings Plan. 2. Credit entries include amounts withheld and payable to the Thrift Savings Plan. 3. Debit entries include payments to the Thrift Savings Plan. Subaccount Usage: Postal Service Contribution/Accrual -- FERS -- Automatically Covered (Mandatory coverage
23112	022	IRS-AIRPORT & AIRWAY TAX (USPS CONTRIB.) ---------- Primary Account: IRS -- Airport and Airway Tax This account is used to record the amount payable to the District Director Internal Revenue Service for Tax on line haul air transportation charges authorized by PL 91-258. 1. Balance (credit) represents the amount payable to the Internal Revenue Service. 2. Credit entries represent an estimated amount due IRS and is created by subaccount 022. 3. Debit entries are the reversal of prior periods estimate. Note: Payments are made to IRS using expense account 53599. Subaccount Usage: Postal Service Contribution/Accrual
23120	000	ACCTS PAY - GOVT AGN - SEMI-POSTAL ACCRUALS ---------- ACCTS PAY - GOVT AGN - SEMI-POSTAL ACCRUALS
23120	022	ACCTS PAY - GOVT AGN - SEMI-POSTAL ACCRUALS ---------- ACCTS PAY - GOVT AGN - SEMI-POSTAL ACCRUALS
23120	023	ACCTS PAY - GOVT AGN - SEMI-POSTAL PAYMENTS ---------- ACCTS PAY - GOVT AGN - SEMI-POSTAL PAYMENTS
23121	000	ACCTS PAY-GOVT AGN-BREAST CNCR RSRCH STMP ACR ---------- ACCTS PAY-GOVT AGN-BREAST CNCR RSRCH STMP ACR
23121	022	ACCTS PAY-GOVT AGN-BREAST CNCR RSRCH STMP ACR ---------- ACCTS PAY-GOVT AGN-BREAST CNCR RSRCH STMP ACR
23121	023	ACCTS PAY-GVT AGN-BREAST CNCR RSRCH STMP PMTS ---------- ACCTS PAY-GVT AGN-BREAST CNCR RSRCH STMP PMTS

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Account Number	Sub account	Account Description
23131	000	GPO AND OTHER-PRINTING ---------- Primary Account: GPO and Other -- Printing This account is used to record amounts payable to the Government Printing Office (GPO) Bureau of Engraving and Printing (BEP) Stamped Envelope Unit (SEU) and any other U.S. government agency which provides printing services for the Postal Service. 1. Balance (credit) represents amount payable to GPO BEP SEU or other U.S. government agencies for these printing services. 2. Credit entries include payables established for these printing services. 3. Debit entries include payments made to the various agencies. Note: When the payable is established commitment entries in the 724_ _ series contra 70200 are reversed.
23141	000	GSA AND OTHER-PROCUREMENT ---------- Primary Account: GSA and Other -- Procurement This account is used to record amounts payable to GSA or other U.S. government agencies for purchases (other than printing). 1. Balance (credit) represents the amount payable to GSA or other U.S. government agencies. 2. Credit entries include payables established for purchases from GSA or other agencies. 3. Debit entries include payments made to the various agencies. Note: When the payable is established commitment account entries in the 7_ _ _ _ or 8_ _ _ _ series are reversed.
23143	000	GSA-FEDSTRIP PURCHASES ---------- Primary Account: GSA -- FEDSTRIP Purchases This account is used to record amounts payable to GSA for FEDSTRIP purchases. 1. Balance (credit) represents the amount payable to GSA. 2. Credit entries include payables established for FEDSTRIP purchases from GSA. 3. Debit entries include payments made to GSA. Note: When the payable is established commitment account entries in the 7_ _ _ _ or 8_ _ _ _ series are reversed. All GSA FEDSTRIP payments are made by the St. Louis ISC using the Simplified Inter-agency Billing and Collection system (SIBAC).
23150	000	UNEMPLOYMENT COMPENSATION (USPS CONTRIB.) ---------- Primary Account: Department of Labor -- Unemployment Compensation This account is used to record amounts payable to the Department of Labor for unemployment compensation payments made to former Postal Service employees. (Contra account 51261.) 1. Balance (credit) represents the amount payable to the Department of Labor. 2. Credit entries include the estimated payable amount recorded each accounting period. 3. Debit entries include the annual payment to the Department of Labor.
23150	022	UNEMPLOYMENT COMPENSATION (USPS CONTRIB.) ---------- Primary Account: Department of Labor -- Unemployment Compensation This account is used to record amounts payable to the Department of Labor for unemployment compensation payments made to former Postal Service employees. (Contra account 51261.) 1. Balance (credit) represents the amount payable to the Department of Labor. 2. Credit entries include the estimated payable amount recorded each accounting period. 3. Debit entries include the annual payment to the Department of Labor. Subaccount Usage: Postal Service Contribution/Accrual
23150	023	UNEMPLOYMENT COMPENSATION (PAYMENTS) ---------- Primary Account: Department of Labor -- Unemployment Compensation This account is used to record amounts payable to the Department of Labor for unemployment compensation payments made to former Postal Service employees. (Contra account 51261.) 1. Balance (credit) represents the amount payable to the Department of Labor. 2. Credit entries include the estimated payable amount recorded each accounting period. 3. Debit entries include the annual payment to the Department of Labor. Subaccount Usage: Payment/Leave Taken

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Account Number	Sub account	Account Description
23160	021	US TREAS. SAVINGS BONDS SOLD (WITHHOLD/COLL.) ---------- Primary Account: U.S. Treasury -- Savings Bonds Sold This account is used to record amounts payable to the Department of the Treasury for the issue price of U.S. Savings Bonds purchased by employees under the payroll savings program. 1. Balance (credit) represents the amount payable to the Department of the Treasury. 2. Credit entries include the issue price of bonds issued by disbursing officers to employees under the payroll savings program. (Debit contra account 22410.) 3. Debit entries include accounting period deposits to the Federal Reserve Bank made by the information service centers. (Credit contra account 11112.) Subaccount Usage: Withholding/Collection
23160	023	US TREASURY SAVINGS BONDS SOL(PAYMENTS) ---------- Primary Account: U.S. Treasury -- Savings Bonds Sold This account is used to record amounts payable to the Department of the Treasury for the issue price of U.S. Savings Bonds purchased by employees under the payroll savings program. 1. Balance (credit) represents the amount payable to the Department of the Treasury. 2. Credit entries include the issue price of bonds issued by disbursing officers to employees under the payroll savings program. (Debit contra account 22410.) 3. Debit entries include accounting period deposits to the Federal Reserve Bank made by the information service centers. (Credit contra account 11112.) Subaccount Usage: Payment/Leave Taken
23197	023	ACCTS PAY-MISC-PROC CANC US TREA CKS-PAYMENTS ---------- Primary Account: Miscellaneous -- Proceeds From Cancellation of U.S. Treasury Checks This account is used to record receipts from canceled U.S. Treasury checks in accordance with the competitive Equality Banking Act of 1987 Public Law No. 100-86. 1. Balance (credit) represents the liability for the cancellation of Treasury checks after 10/1/89 that remain unpaid. 2. Credit entries include proceeds from cancellation of U.S. Treasury checks. 3. Debit entries represents payments for underlining liability on checks presented for payment less than 2 years after cancellation or for items written off after 2 years to revenue. Subaccount Usage: Payment/Leave Taken
23199	000	MISCELLANEOUS ---------- Primary Account: Miscellaneous This account is used to record amounts payable to U.S. government agencies which cannot be classified under other payable accounts in Series 231_ _. (An example would be reimbursements to OPM for reemployed annuitants) 1. Balance (credit) represents the amount payable to other U.S. government agencies. 2. Credit entries include payables established for purchases from and miscellaneous payables to other U.S. government agencies. 3. Debit entries include payments made to other U.S. government agencies. Subaccounts Applicable to Accounts (231_ _)
23200	000	CLEARING ACCOUNT-UNIOENTIFIED FORGN A/P ---------- Primary Account: Clearing Account -- Unidentified Foreign Payables 1. Balance (debit) represents foreign country transactions which have not been distributed to the detail payable or receivable account. 2. Debits include amounts for transactions that are not identified to the appropriate payable or receivable account. 3. Credits represent amounts identified cleared and processed to the detail payable or receivable account.
23201	000	INTERNATIONAL POSTAL ORGANIZATION ---------- Primary Account: International Postal Organization Balance (credit) represents amounts payable to Universal Postal Union of Americas and Spain for dues and liaison expense and amounts payable to Universal Postal Union for supplies of reply coupons maps and publications.

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Account Number	Sub account	Account Description
23210	000	GLOBAL PKG LINK-CLRNG ACCT-CUSTOM DUTIES&FEES ---------- GLOBAL PKG LINK-CLRNG ACCT-CUSTOM DUTIES&FEES
23210	252	A/P-INTL GLBL PKG LNK-CLR ACCT CSTM FEE-PYMT ---------- A/P-INTL GLBL PKG LNK-CLR ACCT CSTM FEE-PYMT
23220	000	INTERNATIONAL REPLY COUPONS ---------- Primary Account: International Reply Coupons Balance (credit) represents amount payable to foreign countries for reply coupons issued in United States and redeemed in foreign countries.
23222	000	INTERNATIONSL REPLY COUPONS-CERTIFIED ---------- Primary Account: International Reply Coupons -- Certified Balance (credit) represents the value of international reply coupons returned for redemption by other countries (contra account 23221).
23225	000	AP&ACCRL-FRGN CNTRS-SVC&DEL CHG(LC&AO)MAIL ---------- Primary Account: Outbound Direct Entry Mail -- Foreign Administrations This account is used to record amounts due to foreign countries for the delivery of letters cards and other articles by air prepared to meet foreign domestic mail standards. Balance (credit) represents amount payable to foreign countries for the delivery of letters cards and other articles by air as stated above.
23226	000	AP&ACCRL-FRGN CNTRS-SVC&DEL CHG FOR IBRM ---------- Primary Account: Outbound International Business Reply Mail -- Air -- LC/AO Balance (credit) represents amount payable to foreign countries for the delivery of letters cards and other articles by air as stated above. Note: Restricted to finance number 67-7890 only.
23227	000	AP&ACCRL-FRGN CNTRS-SVC&DEL CHRG PUBLSH MAIL ---------- AP&ACCRL-FRGN CNTRS-SVC&DEL CHRG PUBLSH MAIL
23228	000	AP&ACCRL-FRGN CNTRS-SVC*DEL CHRG AD MAIL ---------- AP&ACCRL-FRGN CNTRS-SVC*DEL CHRG AD MAIL
23230	000	INDEMNITY CLAIMS ---------- Primary Account: Indemnity Claims Balance (credit) represents amounts payable to foreign countries for indemnity claims paid by them on behalf of the United States to claimants in foreign countries.
23240	000	PARCEL POST ---------- Primary Account: Parcel Post This account is used to record terminal and transit charges on United States parcels dispatched to and/or in transit through foreign countries. 1. Balance (credit) represents the amount payable for the abovecited services. 2. Credit entries include the amount payable. 3. Debit entries include the amount paid.

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Account Number	Sub account	Account Description
23250	000	STRATEGIC SERVICES AGREEMENT - KAHALA ---------- Primary Account: Airmail Service -- Other Than Military This account is used to record amount accrued and payable to the foreign administration for United States nonmilitary airmail and foreign transit airmail carried by foreign air carriers from the United States. 1. Balance (credit) represents the amount payable for the abovecited services. 2. Credit entries include the amount accrued. 3. Debit entries include payments to foreign administrations.
23260	000	TRANSIT CHARGES SURFACE ---------- Primary Account: Transit Charges Surface This account is used to record amounts accrued and payable to foreign countries for United States surface mail (other than parcel post) routed via foreign countries to other destinations. 1. Balance (credit) represents amounts due and payable for the above-cited services. 2. Credit entries include the amount payable. 3. Debit entries include the amount paid.
23261	000	TERMINAL DUES CHARGES-SURFACE ---------- Primary Account: Terminal Dues -- Surface LC & AO Mail This account is used to record amounts payable to foreign countries for surface conveyance sorting and delivery of surface mail (other than parcel post) dispatched to a foreign country by surface transportation. 1. Balance (credit) represents the amount payable for the abovecited services. 2. Credit entries include the amount accrued. 3. Debit entries include payments to the foreign administrations.
23262	000	ACCTS.PAY.OTH.LANDS-AIRMAIL LC&AD-TERM DUES ---------- Primary Account: Terminal Dues Air LC & AO Mail This account is used to record amounts due to foreign countries for surface conveyance sorting and delivery of airmail (other than parcel post) dispatched to a foreign country by air transportation. 1. Balance (credit) represents the amount due and payable for the above-cited services. 2. Credit entries include the amount accrued. 3. Debit entries include payments to the foreign administrations.
23263	000	SURFACE MAIL TRANSPORTATION MILITARY ---------- Primary Account: Surface Mail Transportation -- Military Balance (credit) represents amounts accrued and payable to foreign countries on behalf of foreign surface carriers for overland transportation of U.S. military mail within the foreign countries.
23264	000	ACCTS.PAY.&ACCRUALS-FOREIGN-INT'L EXPRESS MAI ---------- Primary Account: International Express Mail This account is used to record the amount payable to foreign countries for International Expedited Mail dispatched by the United States. 1. Balance (credit) represents the amount payable to foreign countries for International Expedited Mail dispatched by the United States. 2. Credit entries include amounts payable to foreign countries. (Contra account 53264.) 3. Debit entries include adjustments
23269	000	SERVICE & DELIVERY FEES-INTNL GLOBAL PKG LINK ---------- SERVICE & DELIVERY FEES-INTNL GLOBAL PKG LINK
23271	000	PAYABLE ACCT-FRGN CNTRS-GPL RETURNS ---------- PAYABLE ACCT-FRGN CNTRS-GPL RETURNS

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Account Number	Sub account	Account Description
23280	000	INTERNAL & FORWARDING-OTHER THAN MILITARY ---------- Primary Account: Internal and Forwarding -- Other Than Nonmilitary -- Air This account is used to record amounts accrued and payable to foreign countries for internal air conveyance charges for U.S. airmail given transportation within foreign countries and onward conveyance charges for U.S. airmail transported between foreign countries. 1. Balance (credit) represents the amount payable for the abovecited services. 2. Credit entries include the amount accrued. 3. Debit entries include payments to foreign administrations.
23281	000	INTERNAL & FORWARDING-MILITARY ---------- Primary Account: Internal and Forwarding -- Military This account is used to record amounts accrued and payable to foreign countries for transit charges on U.S. military mail given air transportation within and between foreign countries. 1. Balance (credit) represents the amount payable for the abovecited services. 2. Credit entries include the amount accrued. 3. Debit entries include payments to foreign administrations.
23283	232	ACCTS PAYBL&ACCRLS-FORGN CNTRS-INTRN'L STMPS ---------- ACCTS PAYBL&ACCRLS-FORGN CNTRS-INTRN'L STMPS
23286	000	AP&ACCRL-FRGN COURIER-SVC&DEL EXP ML(GDNET) ---------- AP&ACCRL-FRGN COURIER-SVC&DEL EXP ML(GDNET)
23310	000	RAILROAD CARRIERS ---------- Primary Account: Railroad Carriers Balance (credit) represents amounts accrued and payable to railroad companies for transportation of mail. The use of this account is explained in Handbook F-33.
23320	000	DOMESTIC AIRMAIL CARRIERS-DOMESTIC SERVICE ---------- Primary Account: Domestic Airmail Carriers -- Domestic Service Balance (credit) represents amounts accrued and payable to U.S. air carriers for the transportation of airmail and surface mail in the United States. The use of this account is explained in Handbook F-33.
23330	000	DOM. AIRMAIL CARRS.-FORGN.-NOT MILITARY ---------- Primary Account: Domestic Airmail Carriers -- Foreign Service -- Other Than Military Balance (credit) represents amounts accrued and payable to U.S. air carriers for transportation of nonmilitary U.S. mail to foreign countries.
23331	000	DOM. AIRMAIL CARRS.-FORGN.-MILITARY ---------- Primary Account: Domestic Airmail Carriers -- Foreign Service -- Military Balance (credit) represents amounts accrued and payable to U.S. air carriers for transportation of military airmail to foreign countries.
23332	000	DOM. AIRMAIL CARRS.-FORGN.-NPRTY MILITARY ---------- Primary Account: Domestic Airmail Carriers -- Foreign Service -- Nonpriority Military Balance (credit) represents amounts accrued and payable to U.S. air carriers for transportation of non-priority military mail between the United States and military installations overseas and between such installations.

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Account Number	Sub account	Account Description
23333	000	DOM. AIRMAIL CARRS.-COMBAT AREA-SURFACE PARCL ---------- Primary Account: Domestic Airmail Carriers -- Combat Area -- Surface Parcels Balance (credit) represents amounts accrued and payable to U.S. carriers for transportation of surface parcels up to five pounds between the United States and combat areas overseas.
23340	000	FORGN. AIRMAIL CARRS.-OTHER THAN MILITARY ---------- Primary Account: Foreign Airmail Carriers -- Foreign Service -- Other Than Military Balance (credit) represents amounts accrued and payable to foreign airmail carriers for transporting nonmilitary mail to foreign countries.
23341	000	FORGN. AIRMAIL CARRS.-MILITARY ---------- Primary Account: Foreign Airmail Carriers -- Foreign Service -- Military Balance (credit) represents amounts accrued and payable to foreign airmail carriers for transporting mail to foreign countries.
23342	000	FORGN. AIRMAIL CARRS.-NON-PRIORITY MILITARY ---------- Primary Account: Foreign Airmail Carriers -- Foreign Service -- Nonpriority Military Balance (credit) represents amounts accrued and payable to foreign mail carriers for transportation of regular U.S. military mail by air.
23350	000	WATER TRANSPORTATION-FOREIGN SERVICE ---------- Primary Account: Foreign Airmail Carriers -- Foreign Service -- Water Transportation This account is used to record amounts due and payable to domestic and foreign steamship companies for the transportation of mail to foreign countries. 1. Balance (debit) represents the amount payable for above-cited services. 2. Credit entries include amounts accrued. 3. Debit entries include payments to contractors.
23360	000	SURFACE TRANSPORTATION-CONTAINERS FORGN DEST. ---------- Primary Account: Foreign Airmail Carriers -- Foreign Service -- Surface Transportation -- Containers -- Foreign Destinations This account is used to record amounts payable to forwarders of special containers from inland points to foreign destinations by surface means. 1. Balance (credit) represents the amount due and payable for the above-cited services. (Debit contra accounts 53171 Domestic Thru Service and 53272 International Thru Service.) 2. Credit entries include amounts accrued. 3. Debit entries include payments to contractors.
23390	000	HIGHWAY SERVICE ---------- Primary Account: Foreign Airmail Carriers -- Foreign Service -- Highway Service This account is used to record amounts accrued and payable to carriers of mail including star route contractors and mail messenger service. 1. Balance (credit) represents amounts accrued and payable including payables which are set up at the end of an accounting period and reversed at the beginning of the following period. 2. Credit entries include amounts accrued and payable. 3. Debit entries include adjustments.
23403	000	MORTGAGES PAYABLE - CURRENT PORTION ---------- Primary Account: Mortgage Payable (Debt Collateralized by Mortgage -- Current) This account is used to record the amount of principal outstanding on mortgages whose liquidation is reasonably expected within the next 13 accounting periods. 1. Balance (credit) represents current portion of mortgage principal outstanding. 2. Credit entries include increases in the current portion of longterm debt. (Debit contra account 23405.) 3. Debit entries include decreases in the current portion of longterm debt. (Credit contra account 23405.) Note: Entries to this account are made at direction of Accounting Headquarters.

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Account Number	Sub account	Account Description
23404	000	NOTES PAYABLE - CURRENT PORTION ---------- Primary Account: Postal Service Notes Payable to Federal Financing Bank -- Current Portion This account is used to record the amount of principal outstanding on notes whose liquidation is reasonably expected within the next 13 accounting periods. 1. Balance (credit) represents the current portion of principal outstanding. 2. Credit entries include increases in the current portion of longterm debt. (Debit contra account 23406.) 3. Debit entries include decreases in the current portion of longterm debt. (Credit contra account 23406.) Note: Entries to this account are at direction of Accounting Headquarters.
23405	000	MORTGAGE PAYABLE(DEBT COLLATERALIZED) ---------- Primary Account: Mortgage Payable (Debt Collateralized by Mortgage) This account is used to record amounts outstanding on mortgages assumed by the Postal Service in the purchase of existing buildings. 1. Balance (credit) represents the amount outstanding on mortgages assumed. 2. Credit entries include the amount of mortgages outstanding at time of purchase. (Debit contra account 11110.) 3. Debit entries include that portion of monthly payment applicable to principal. (Credit contra account 23406.)
23406	000	USPS NOTES-PAYABLE ---------- Primary Account: Postal Service Notes Payable to Federal Financing Bank This account is used to record Postal Service notes payable to Federal Financing Bank. 1. Balance (credit) represents the principal value at par of Postal Service notes outstanding. 2. Credit entries include Postal Service borrowings from the Federal Financing Bank. (Debit contra account 11110.) 3. Debit entries include Postal Service notes paid. (Credit contra account 11111.)
23407	000	USPS NOTES-ACCRUED INTEREST PAYABLE ---------- Primary Account: Accrued Interest Payable -- Postal Service Notes Payable to Federal Financing Bank This account is used to record the amount of interest accrued on Postal Service notes payable. 1. Balance (credit) represents the amount of interest accrued. 2. Credit entries include accrued interest. (Debit contra account 58102.) 3. Debit entries include interest paid. (Credit contra account 11111.)
23421	000	UNDELIVERABLE CHECKS ---------- Primary Account: Undeliverable Checks This account is used to record undeliverable checks. 1. Balance (credit) represents the liability for undeliverable checks which have been scheduled for deposit on SF 1185 Schedule of Undeliverable Checks for Credit to Government Accounts and which remain unpaid. 2. Credit entries include undeliverable checks that have been scheduled for deposit on SF 1185. 3. Debit entries include payments to payees formerly listed on SF 1185 or transfer to miscellaneous revenue if over two (2) years old. Note: Subsidiary records consist of the original SFs 1185 with appropriate notations thereon as to payments. The total unpaid items on SFs 1185 should be reconciled with the balance in this control account as of the end of each postal quarter. Differences must be identified and adjusted. Reference Handbook F-30 Reconciliation section 180.
23423	000	A/P & ACCRUALS-OTH-CLR ACCT FOR A/P RECEIPTS ---------- Primary Account: Clearing Account for Accounts Payable Receipts This account is used to record undistributed accounts payable receipts. 1. Balance (credit) represents undistributed accounts payable receipts. 2. Credit entries include accounts payable receipts. 3. Debit entries include transfers to proper accounts.

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Account Number	Sub account	Account Description
23425	000	PROPERTY TAXES ---------- Primary Account: Property Taxes This account is used to record payables of property taxes to outside contractors if responsible under the lease contract and where lease has a tax escalation clause. 1. Balance (credit) represents payables of property taxes to outside contractors. 2. Credit entries include invoices and vouchers approved for payment to outside contractors. (Debit contra account 54133.) 3. Debit entries include payments made to outside contractors.
23426	000	TAXES-EMPLOYEE RELOCATION PAYMENTS ---------- Primary Account: Employee Relocation Payments This account is used to record the liability for amounts withheld from employee relocation payments to be applied to outstanding travel advance. 1. Balance (credit/debit) represents debit and credit amounts applied for employee relocation payments. 2. Credit entries include amounts applied for any outstanding advances by the Minneapolis ISC. 3. Debit entries are the San Mateo ISC posting of the actual amount calculated by the Minneapolis ISC. Note: This is a special clearing account for employee relocation payments to be used by the Minneapolis and San Mateo ISCs only.
23428	000	A/P & ACCRUALS-0TH-FORFEIT & SEIZURE CLR ACCT ---------- Primary Account: Forfeiture and Seizure Clearing Account This account is used to record the portion of forfeiture and seizure funds collected which are payable to another agency. 1. Balance (credit) represents funds being held which are payable to another agency. 2. Credit entries are forfeiture and seizure funds collected and payable to other agencies. 3. Credit entries include payments to other agencies.
23429	000	A/P & ACCRUALS-OTH-TRVL ADV & EXP CLR ACCT ---------- Primary Account: Travel Advance and Expense Clearing Account This account is used to record payments received from employees to be applied to outstanding travel advances. 1. Balance: Normally zero or credit that represents funds received but not yet applied to outstanding travel advance. 2. Debit entries include payments applied to outstanding travel advances. 3. Credit entries include payments received from employees to be applied to outstanding travel advances.
23430	000	MISCELLANEOUS NATIONAL ACCRUALS ---------- Primary Account: Miscellaneous National Accruals This account is used by National Accounting only to accrue for miscellaneous postal-wide liabilities. 1. Balance (credit) represents the payable or unpaid liability. 2. Credit entries include increase in the liability. 3. Debit entries include payments or reductions in the liability. These liability accounts need to be reflected on the balance sheets (U.S. Postal Service Balance Sheet Fund Balance Sheet and Auditors Balance Sheet) under the caption ""Current Liabilities-- Compensation & Employees Benefits"" on both the U.S. Postal Service Balance Sheet and Auditors Balance Sheet as required by the new format of the Auditors Balance Sheet. Each account should be a separate line-item under the caption.
23431	000	CREDIT CARD PURCHASES ---------- CREDIT CARD PURCHASES

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Account Number	Sub account	Account Description
23432	000	MISCELLANEOUS HEADQUARTERS ACCRUALS ---------- Primary Account: Commercial Off the Shelf (COTS) Miscellaneous Undistributed Receipts (Minneapolis San Mateo and St. Louis ISSCs) This account is used to record miscellaneous undistributed receipts for the COTS accounts receivable system. 1. Balance (credit) represents collections in COTS accounts receivable for which the proper credit account has not been determined. 2. Credit entries include COTS collections. 3. Debit entries include payments in COTS accounts receivable to proper accounts. Note: Subaccount .004 for the Minneapolis ISSC subaccount .005 for the San Mateo ISSC and subaccount .006 for the St. Louis ISSC will be used with the above account.
23433	000	ACCTS PAYBLE & ACCRLS-MDIMS-PROCUREMNT PAYBLE ---------- Primary Account: Procurement Payables This account is used to record procurement payables for materials and services received. 1. Balance (credit) represents amounts payable. 2. Credit entries include amounts payable for materials and services received. Includes inventory items postal and building supplies. 3. Debit entries include payments and adjustments.
23434	000	ACCT'S PAY-MISC. RECEIPTS FROM COLLECT.AGENCY ---------- Primary Account: Receipts From Collection Agency This account is used to record receipts from collection agency. 1. Balance (credit) represents collection from collection agencies to be applied against outstanding accounts receivable. 2. Credit entries include transfers to proper account and payments to collection agency. (Credit contra account 11111 13311 or 13312.) 3. Debit entries include payments and adjustments.
23436	000	MISCELLANEOUS UNDISTRIBUTED RECEIPTS ---------- Primary Account: Miscellaneous Undistributed Receipts This account is used to record miscellaneous undistributed receipts. 1. Balance (credit) represents collections for which the proper credit account has not been determined. 2. Credit entries include collections. 3. Debit entries include transfers to proper accounts.
23437	000	MISC. ACCRUALS AND APPROVED INVOICES ---------- Primary Account: Miscellaneous Accruals and Approved Invoices This account is used to record miscellaneous year-end accruals. The appropriate expense account is debited in finance number detail. The data center must ensure that all expenses accrued to the prior fiscal year are applied to the prior year when payments are actually disbursed. This account must be reviewed to ensure that follow-up action is accomplished no later than A/P 04 of each fiscal year and continued on a current basis until balances are cleared. 1. Balance (credit) represents miscellaneous prior fiscal year accruals that have not been liquidated (i.e. paid reversed). 2. Credit entries represent miscellaneous year-end accruals such as unpaid invoices or unprocessed travel vouchers. 3. Debit entries include current fiscal year payments applied against prior year accruals and adjustments.
23438	000	MISCELLANEOUS(OTHER) ---------- Primary Account: Miscellaneous (Other) This account is used to record temporary debits and credits pending adjustment to the proper account. Balance (debit/credit) represents temporary debits and credits arising from inter-office reciprocal differences and temporary debits and credits for which no other account is available pending adjustment to the proper account in subsequent accounting periods.

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Account Number	Sub account	Account Description
23438	092	ACCT PAY & ACCRUALS-OTHER-REPLACEMENT CHECKS ---------- Primary Account: Miscellaneous (Other) This account is used to record temporary debits and credits pending adjustment to the proper account. Balance (debit/credit) represents temporary debits and credits arising from inter-office reciprocal differences and temporary debits and credits for which no other account is available pending adjustment to the proper account in subsequent accounting periods. Subaccount Usage: Replacement Checks
23438	093	ACCT PAY & ACCRUALS-OTHER-ACCT PAY MISC ACTIV ---------- Primary Account: Miscellaneous (Other) This account is used to record temporary debits and credits pending adjustment to the proper account. Balance (debit/credit) represents temporary debits and credits arising from inter-office reciprocal differences and temporary debits and credits for which no other account is available pending adjustment to the proper account in subsequent accounting periods. Subaccount Usage: Accounts Payable Miscellaneous Accounts
23438	094	ACCT PAY/ACCRUAL - OTHER - OPAC PEND. SUPP ---------- Primary Account: Miscellaneous (Other) This account is used to record temporary debits and credits pending adjustment to the proper account. Balance (debit/credit) represents temporary debits and credits arising from inter-office reciprocal differences and temporary debits and credits for which no other account is available pending adjustment to the proper account in subsequent accounting periods. Subaccount Usage: OPAC Note: These subaccounts are restricted to the St. Louis ISSC.
23438	095	ACCTS PAYBL&ACCRLS-OTHER-MISC CNCL RVRS ITEMS ---------- Primary Account: Miscellaneous (Other) This account is used to record temporary debits and credits pending adjustment to the proper account. Balance (debit/credit) represents temporary debits and credits arising from inter-office reciprocal differences and temporary debits and credits for which no other account is available pending adjustment to the proper account in subsequent accounting periods.
23438	096	ACCTS PYBL&ACCRLS-OTHER-MISC-PMTS & MISC GA ---------- Primary Account: Miscellaneous (Other) This account is used to record temporary debits and credits pending adjustment to the proper account. Balance (debit/credit) represents temporary debits and credits arising from inter-office reciprocal differences and temporary debits and credits for which no other account is available pending adjustment to the proper account in subsequent accounting periods.
23439	000	PERIOD END ACCRUALS ---------- Primary Account: Period End Accruals This account is used to record period end accruals. It includes""accrue and reverse"" items except transportation of mail and other liabilities where the payable is to another government agency (accounts 231_ _). This account will not be used for fiscal year-end accruals and will have no balance at the end of the fiscal year. 1. Balance (credit) represents the estimated payable or unliquidated liability as of the end of an accounting period which is to be reversed at the beginning of the next accounting period. 2. Credit entries include the amount of unpaid purchase orders and other items that are recorded at the end of the accounting period. (Debit to contra expense accounts.) 3. Debit entries include the reversal of unliquidated liabilities which were accrued at the end of the previous period.

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Account Number	Sub account	Account Description
23443	000	PROPERTY PLANT EQUIP ACQUIS-DIRECTVENDOR(DVD) ---------- Primary Account: Property Plant and Equipment Acquisition -- Motor Vehicles This account is used to record the amount payable for acquisition of motor vehicles. 1. Balance (credit) represents the amount payable for cost of motor vehicle acquisitions. Refer to accounts 163_ _. 2. Credit entries include amounts committed. 3. Debit entries include amounts paid and adjustments.
23454	000	A/P OTHER THAN COE-CUMULATIVE PAYMENTS ---------- Primary Account: Cumulative Payments -- Project Authorizations This account is used to record cumulative payments for project authorizations. 1. Balance (debit) represents cumulative payments made to outside contractors. 2. Debit entries include payments made. 3. Credit entries include adjustments. Note: Accounts 23454 and 23455 are used in tandem in the PACS system.
23455	000	PROJECT AUTHORIZATIONS OTHER THAN COE ---------- Primary Account: Project Authorizations This account is used to record amounts payable for project authorizations. 1. Balance (credit) represents the Postal Service liability to outside contractors for whom payment has been authorized on Form 4211A Facility and Fixed Mechanization Project. 2. Credit entries include payments due to outside contractors. 3. Debit entries include adjustments. Note: Accounts 23454 and 23455 are used in tandem in the PACS system.
23463	000	DEPOSITS BY CONTRACTORS-OTHER ---------- Primary Account: Deposits by Contractors This account is used to record deposits by contractors other. 1. Balance (credit) represents (but need not be limited to) deposits by contractors for payments to the National Institute of Standards and Technology and others for testing meters and other devices for use in the postal system. 2. Credit entries include collections. 3. Debit entries include (a) cash refunds of deposits or portions of deposits (b) cash payments of expense payable from amounts on deposit (c) transfers to other applicable accounts of forfeited or unused deposits.
23465	000	DEPOSITS REIMBURSABLE WORK AUTHORIZATIONS ---------- Primary Account: Deposits for Reimbursable Work Authorization This account is used to record deposits for reimbursable work authorizations. 1. Balance (credit) represents deposits for reimbursable work authorizations. 2. Credit entries include collections. 3. Debit entries include (a) cash refunds of deposits or portions of deposits (b) cash payments of expenses payable from amounts on deposit and (c) transfers to other applicable accounts of forfeited or unused deposits.
23467	000	DEPOSITS BY WESTERN UNION - MAILGRAMS ---------- Primary Account: Deposits by Western Union for Mailgrams This account is used to record advance deposits by Western Union for Mailgrams. 1. Balance (credit) represents advance deposits by Western Union for Mailgrams. 2. Credit entries include advance deposits received from Western Union. 3. Debit entries include (a) cash refunds of deposits or portions of deposits; (b) cash payments of expenses payable from amounts on deposits; or (c) transfers to other applicable accounts of forfeited or unused deposits.
23468	000	ACCTSPA&ACCRLS-MONEY MOVER REFUNDS THRU APARS ---------- ACCTSPA&ACCRLS-MONEY MOVER REFUNDS THRU APARS

Liability Accounts

Account Number	Sub account	Account Description
23468	105	AP & ACCRUALS-MONEY BY WIRE FUNDS ---------- AP & ACCRUALS-MONEY BY WIRE FUNDS
23468	645	ACCTS PAY - MONEY BY WIRE - REF OF PRINCIPAL ---------- ACCTS PAY - MONEY BY WIRE - REF OF PRINCIPAL
23469	000	DEPOSITS BY COMMERC METER RESETTING SYS MFR ---------- Primary Account: Deposits by Commercial Meter Resetting System Manufacturers This account is used to record deposits by commercial meter resetting system manufacturers. 1. Balance (credit) represents amounts on deposit required of postage meter manufacturers to indemnify the Postal Service for erroneous or unauthorized meter settings. 2. Credit entries include incremental deposits from meter manufacturers. 3. Debit entries include refunds of deposits or portions of deposits and transfers to revenue account 41220 in cases of erroneous or unauthorized meter settings.
23470	032	ACCTS PAYABLE & ACCRUALS-PC POSTAGE-ESTAMP ---------- ACCTS PAYABLE & ACCRUALS-PC POSTAGE-ESTAMP
23470	033	ACCTS PAYABLE & ACCRUALS-PC POSTAGE-STAMP.COM ---------- ACCTS PAYABLE & ACCRUALS-PC POSTAGE-STAMP.COM
23470	035	ACCTS PAYABLE & ACCRUALS - PC POSTAGE -VENDER ---------- ACCTS PAYABLE & ACCRUALS - PC POSTAGE -VENDER
23480	000	TORT CLAIMS ---------- Primary Account: Tort Claims This account is used to record the reserve for outstanding tort claims. 1. Balance (credit) represents the year-to-date reserve for outstanding tort claims. 2. Credit entries include increases in the reserve for tort claims. (Debit contra account 55215.) 3. Debit entries include decreases in the reserve for tort claims. (Credit contra account 55215.) Note: Entries to this account are made at the direction of National Accounting Headquarters.
23491	000	MISC. PAYMENTS CLEARING ACCOUNT ---------- Primary Account: Miscellaneous Payments Clearing Account This account is used to record miscellaneous payments. 1. Balance (credit) represents the amount of postdated payments processed at the end of the accounting period. 2. Credit entries include net cash disbursements for all payments other than biweekly-weekly payrolls processed during an accounting period. 3. Debit entries include clearance to cash. (Credit contra accounts 111_ _.)

Liability Accounts

Account Number	Sub account	Account Description
23492	000	COLLECTIONS BY INSPECTORS CLEARING ACCOUNT ---------- Primary Account: Collections by Inspectors Clearing Account This account is used to record collections by inspectors. 1. Balance (credit) represents amounts collected by inspectors (a) for which the proper credit account has not been determined or (b) which are being held in trust for refund or payment. 2. Credit entries include collections by inspectors. 3. Debit entries include amounts for which the Inspection Service has determined the proper account or application of the collection. Note: Details by item of collection are maintained by the Inspection Service.
23494	000	UNIDENTIFIED FOREIGN SERVICE COLLECTIONS ---------- Primary Account: Unidentified Foreign Service Collections This account is used to record unidentified foreign service collections. 1. Balance (credit) represents unidentified collections from foreign countries. 2. Credit entries include collections. 3. Debit entries include transfers to other applicable accounts after proper credit has been determined.
23495	000	RESERVE FOR CONTINGENT LIABILITIES - CURRENT ---------- Primary Account: Accounts Payable -- Research and Development This account is used to record the estimated cost of research and development. 1. Balance (credit) represents the liability for the estimated cost of services rendered by contractors not yet paid as of the end of an accounting period which is to be reversed when paid. 2. Credit entries include the liability for estimated cost of service rendered by contractors not yet paid at the end of the accounting period. 3. Debit entries include the reversal of the unliquidated obligations which were accrued at the end of the previous accounting period.
23496	000	INSP SER-HOLDING ACCT-SEIZURE & FORFEITURE ---------- Primary Account: Holding Account -- Seizure and Forfeiture This account is used to track cash deposits resulting from the Seizure and Forfeiture Law. This account will be used as a holding account pending the court adjudication of the case. Upon adjudication reversal entries are made to account 44033 to recognize the revenue or credit to account 11110 for the refund of cash. 1. Balance (credit) represents cash deposits by the Inspection Service pending the Adjudication. 2. Credit entries include cash deposits. 3. Debit entries represent reversal of the liability upon adjudication by the court. (Credit contra account 44033 or 11110.) Note: Only the Inspection Service Headquarters controls and uses this account.
23499	000	ACCOUNTS PAYABLE SUSPENSE ---------- Primary Account: Accounts Payable -- Suspense This account is used to record unclassified items resulting from incomplete or omitted account numbers. Balance (debit/credit) represents unclassified items resulting from incomplete or omitted account numbers in data entered into accounting system. Such items should be identified and charged to the proper accounts with offsetting debit/credit to account 23499 so that the account will show a zero balance at the close of the accounting period.
23501	107	LIBERTY CASH CARD PURCHASED ---------- LIBERTY CASH CARD PURCHASED
23501	527	LIBERTY CASH CARD USED ---------- LIBERTY CASH CARD USED

Liability Accounts

Account Number	Sub account	Account Description
23801	000	RECIPROCAL ACCOUNT-CIVIL SERVICE COMMISSION ---------- Primary Account: Reciprocal Account -- Office of Personnel Management This account is used to record the cumulative amounts of retirement deductions withheld from salaries of employees presently on the rolls in the Postal Service. This account is reciprocal to an account ""Active Accounts in Agencies"" maintained in the Office of Personnel Management. 1. Balance (debit) represents the cumulative amounts of retirement deductions withheld from salaries of employees. The balance in this account will equal the sum of the credit balance in accounts 23802 and 23803. 2. Debit entries include: (a) deductions currently withheld from payrolls payable to employees reflected on the individual earnings records (credit contra account 23803) (b) cumulative balances shown on SF 2806 Individual Retirement Records and listed on transfer registers for employees who transfer-in from areas served by another ISC. (Credit contra account 23802.) 3. Credit entries include cumulative balance as shown on SF 2806 Individual Retirement Records and listed on separation or transfer register for employees separated from the Postal Service or transferred to areas served by another information service center. (Debit contra account 23802.)
23802	000	DEDUCTIONS-SF 2806 ---------- Primary Account: Deductions -- SF 2806 This account is used to record all prior calendar years' retirement deductions withheld from salaries of employees presently on the rolls in the Postal Service as recorded on SF 2806 Individual Retirement Records. 1. Balance (credit) represents the gross amount of retirement deductions accumulated during prior calendar years. The balance in this account at the close of the calendar year must equal the total of accumulated balances on all SFs 2806. 2. Credit entries include (a) cumulative balances as shown on SF 2806 and listed on transfer registers for employees who transfer in from areas served by another information service center (debit contra account 23801) and (b) deductions withheld from payrolls paid during the calendar year which are posted to SF 2806 from individual earnings records at the close of the calendar year or during the calendar year for employees separated from the Postal Service transfer out or transfer within. (Debit contra account 23803.) 3. Debit entries include cumulative balances as shown on SF 2806 and listed on separation or transfer registers from employees separated from the Postal Service or transfer-out to areas served by another information service center. (Credit contra account 23801.)
23803	000	DEDUCTIONS-INDIVIDUALS EARNINGS RECORDS ---------- Primary Account: Deductions -- Individual Earnings Records This account is used to record current calendar year's retirement deductions withheld from salaries of employees presently on the rolls in the Postal Service as recorded on individual earnings records. 1. Balance (credit) represents the retirement deductions withheld from salaries during the current calendar year. The balance in this account at the close of the calendar year represents the deductions withheld on payrolls payable in the following year and to be included on the individual earnings records for the following year. 2. Credit entries include deductions currently withheld from payrolls payable to employees reflected on the individual earnings records. (Debit contra account 23801.) 3. Debit entries include deductions withheld from payrolls paid during the current calendar year which are posted to SF 2806 at the close of the calendar year or during the calendar year for employees separated from Postal Service transfer-out or transfer-within. (Credit contra account 23802.)
23807	000	ACCTS PAY&ACCR-MEMO-PAY-ACCT-FERS-RECACCT-OPM ---------- Primary Account: FERS -- Reciprocal Account -- OPM This account is used to record the cumulative amount of retirement deductions withheld from salaries of employees presently on the rolls of the Postal Service and covered by the Federal Employees Retirement System. Balance (debit) represents the cumulative amounts of retirement deductions withheld from salaries of employees. The balance in this account will equal the sum of the credit balance in accounts 23808 and 23809.

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Account Number	Sub account	Account Description
23808	000	ACCTS PAY&ACCR-MEMO-PAY-ACCT-FERS-SF2806 ---------- Primary Account: FERS -- Deductions -- SF 2806 This account is used to record all prior calendar year's retirement deductions withheld from salaries of employees presently on the rolls of the Postal Service and covered by the Federal Employees Retirement System. Balance (credit) represents the gross amount of retirement deductions accumulated during prior years. The balance in this account at the close of the calendar year must equal the total of accumulated balances on SFs 2806 which pertain to FERS employees.
23809	000	ACCTS PAY&ACCR-MEMO-PAY-ACCT-FERS-IND EARNING ---------- Primary Account: FERS -- Individual Earnings Records This account is used to record the current calendar year's retirement deductions withheld from salaries of employees presently on the rolls in the Postal Service and covered by the Federal Employees Retirement System. Balance (credit) represents the retirement deductions withheld from salaries during the current calendar year. The balance in this account at the close of the calendar year represents to be included on the individual earnings records for the following year.
23831	000	POST 1956 MIL SVC -RECIPROCAL A/C - OPM ---------- Primary Account: Civil Service Retirement for Post-1956 Military Service -- Reciprocal Account -- OPM This memo payable account is used to record the cumulative deposits for the purchase of retirement credit for post-1956 military service (PL 97-346). This account is reciprocal to an account entitled ""Active Accounts in Agencies"" maintained in the Office of Personnel Management. 1. Balance (debit) represents the accumulation of all deposits for the purchase of retirement credit for post-1956 military service (PL 97-346). The balance in this account will equal the sum of the credit balances in accounts 23832 and 23833. 2. Debit entries include: (a) Deposits from employees. (Credit contra account 23833) (b) Cumulative balances shown on Special SF 2806 Individual Retirement Records and listed on transfer registers for employees. (Credit contra account 23832.) 3. Credit entries include cumulative balances shown on Special SF 2806 Individual Retirement Records and listed on separation or transfer registers for employees who separate from the Postal Service. (Debit contra account 23832.)
23832	000	DEDUCTIONS - SPECIAL SF 2806 ---------- Primary Account: Civil Service Retirement for Post-1956 Military Service -- Special SF 2806 This memo account is used to record the gross amount of deposits made in calendar year 1983 and subsequent complete calendar years as recorded on the Special SF 2806 Individual Retirement Records which is prepared at year-end. 1. Balance (credit) represents the cumulative amount of all deposits made in calendar year 1983 and subsequent complete calendar years. At the close of the calendar year the balance in this account must equal the total of accumulated balances on all Special SFs 2806. 2. Credit entries include deposits made during the calendar year and posted to the Special SFs 2806 at the close of the calendar year or during the calendar year in cases where employees separate from the Postal Service (debit contra account 23833). 3. Debit entries include cumulative balances shown on the Special SFs 2806 and listed on separation or transfer registers for employees who separate from the Postal Service. (Credit contra account 23831.)
23833	000	OPM FORM 1514 MIL DEPOSIT WORKSHEET ---------- Primary Account: Civil Service Retirement for Post-1956 Military Service -- OPM Form 1514 Military Deposit Worksheet This memo account is used to record deposits made during the current calendar year. Any balance in this account at the close of the calendar year should be the retirement deposits from payrolls to be paid in the following year. Prior year deposits should be transferred to account 23832. 1. Balance (credit) represents deposits made during the current calendar year for employees still active on the employee master file. 2. Credit entries include all deposits made during the current calendar year. (Debit contra account 23831.) 3. Debit entries include all deposits made during the current calendar year which are posted to the Special SF 2806 at the close of the calendar year or during the calendar year in cases where employees separate from the Postal Service. (Credit contra account 23832.)

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Account Number	Sub account	Account Description
23835	000	ACCTS.PAY&ACCR.-MEMO PAYACCT-POST1956-RECIP. ---------- Primary Account: FERS -- Retirement for Post-1956 Military Service -- Reciprocal Account -- OPM This memo payable account is used to record the cumulative deposits for the purchase of FERS retirement credit for post-1956 military service (PL 97-346). This account is reciprocal to an account entitled ""Active Accounts in Agencies"" maintained in the Office of Personnel Management. 1. Balance (debit) represents the sum of the accumulation of all deposits for the purchase of retirement credit for post-1956 military service (PL 97-346). The balance in this account will equal the sum of the credit balances in accounts 23836 and 23837. 2. Debit entries include: (a) Deposits from employees (credit contra account 23837). (b) Cumulative balances shown on Special SF 2806 Individual Retirement Records and listed on transfer registers for employees (credit contra account 23836). 3. Credit entries include cumulative balances shown on Special SF 2806 and listed on separation registers for employees who separate from the Postal Service (debit contra account 23836).
23836	000	ACCTS.PAY&ACCR.-MEMO PAY.ACCT-POST1956DEDS ---------- Primary Account: FERS -- Retirement for Post-1956 Military Service -- Deductions -- Special SF 2806 This memo account is used to record the gross amount of deposits made in the calendar year 1983 and subsequent complete calendar years as recorded on the special SF 2806 Individual Retirement Records which is prepared at year-end. 1. Balance (credit) represents the cumulative amount of all FERS deposits made in calendar year 1983 and subsequent complete calendar years. At the close of the calendar year the balance in this account must equal the total of accumulated FERS balances on all special SFs 2806. 2. Credit entries include deposits made during the calendar year and posted to the special SF 2806s at the close of the calendar year in cases where employees separate from the Postal Service (debit contra account 23837). 3. Debit entries include cumulative balances shown on special SF 2806s and listed for employees who separate from the Postal Service.
23837	000	ACCTS.PAY&ACCR.-MEMO PAY.ACCT.-POST1956MILDEP ---------- Primary Account: FERS -- Retirement for Post-1956 Military Service -- OPM Form 1514 Military Deposit Worksheet This account is used to record FERS deposits made during the current calendar year. Any balance in this account at the close of the calendar year should be the FERS deposits from payrolls to be paid in the following year. Prior year deposits should be transferred to account 23836. 1. Balance (credit) represents deposits made during the current year for employees still active on the employee master file. 2. Credit entries include all FERS deposits made during the current calendar year (debit contra account 23835). 3. Debit entries include all deposits made during the current calendar year which are posted to the special SF 2806 at the close of the calendar year or during the same calendar year in cases where employees separate from the Postal Service (credit contra account 23836).
23851	000	VENDING MACHINE COMMISSIONS - RECEIVED ---------- Primary Account: Received
24100	000	POSTAGE STK ACCTBLTY STAMPS-STAMPED PAPER PO ---------- Primary Account: In Post Office This account is used to record post office stamp accountability. 1. Balance (debit) represents the value of postage stock (stamps and stamped paper) on hand at post offices. 2. Debit entries include postage stock received at post offices as entered on Statements of Account. Reference A/C 41111 and related account identifier code. (Credit contra account 24101.) 3. Credit entries include (a) postage stock shipped (debit contra account 24101) (b) postage stock sold which is the net credit of accounts 41110 through 41118 and (c) postage stock destroyed and approved losses. (Debit contra account 24102.)

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Account Number	Sub account	Account Description
24101	000	POSTAGE STK ACCTBLTY IN TRANSIT TO P.O. ---------- Primary Account: In Transit to Post Office This account is used to record postage stock in transit to post offices. 1. Balance (debit) represents postage stock shipped to post offices but which has not been received. 2. Debit entries include (a) postage stamps shipped as shown by listing and magnetic tape received from Bureau of Engraving and Printing (BEP); (b) transfer advices from Headquarters for air letter sheets plastic containers international reply coupons postage stock transferred from other areas and postal cards shipped from the Government Printing Office as shown by listing and magnetic tape; (c) summaries of shipments (hard copy and electronic data transmissions) of plain stamped envelopes from the Stamped Envelope Unit; (d) postage stock shipped from Stamp Distribution Offices (SDO) as shown by filled requisitions; and (e) postage stamps if any shipped to CAG A-G post offices from other post offices as requested by Headquarters. 3. Credit entries include postage stock received at post offices as entered on Statements of Account. (Debit contra account 24100.)
24102	000	POSTAGE STK ACCTBLTY RES FOR VALUATION ---------- Primary Account: Reserve for Valuation This account is used to record the difference between the cost and selling price of postage stock. 1. Balance (credit) represents the difference between the cost and selling price of postage stock on hand. The cost is deducted from inventory accounts (carried at selling price) for balance sheet purposes. Note: Since inventory cost valuation has not yet been established the reserve is currently shown at the full selling price. 2. Credit entries include: (a) Headquarters transfer advices sent to information service center for the selling price of postage stock shipped from other areas and the Government Printing Office (debit contra account 24101). (b) Stamps shipped to the Stamp Distribution Offices (SDO) from Bureau of Engraving and Printing and plain stamped envelopes from the Stamped Envelope Unit. (Debit contra account 24101.) 3. Debit entries include (a) stamps sold by post offices and (b) approved stamp losses. (Credit contra account 24100.)
24300	000	MIGRATORY BIRD STAMPS ACCTBLTY POST OFFICES ---------- Primary Account: Post Offices This account is used to record post office Migratory Bird Hunting non-postage stamp accountability. 1. Balance (debit) represents the value of Migratory Bird Hunting Stamps on hand at post offices. 2. Debit entries include nonpostage stamps received at post offices as entered on Statements of Account. (Account 27111 contra credit to 24301.) 3. Credit entries include (a) stock shipped to other post offices account 27115 (debit contra account 24301); (b) sales at post offices which is the net credit of accounts 27110 -- 27115; and (c) stock destroyed and approved losses. (Debit contra account 24302.)
24301	000	MIGRATORY BIRD STAMPS IN TRANSIT TO P.O. ---------- Primary Account: In Transit to Post Offices This account is used to record value of Migratory Bird Hunting non-postage stamp accountability. 1. Balance (debit) represents Migratory Bird Hunting Stamps that have been shipped to post offices but which have not been received. 2. Debit entries include Migratory Bird Hunting Stamps shipped from Bureau of Engraving and Printing (BEP) as shown by listing and magnetic tape received from BEP and transferred in from other areas. 3. Credits include Migratory Bird Hunting Stamps received at post offices as shown on Statements of Account account 27111. (Debit contra account 24300.)

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Account Number	Sub account	Account Description
24302	000	MIGRATORY BIRD STAMPS RES FOR VALUATION ---------- Primary Account: Reserve for Valuation This account is used to record Migratory Bird Hunting and Conservation Stamp accountability. 1. Balance (credit) represents the difference after consolidated national trial balances between the cost and selling price of stamps on hand and is deducted from inventory accounts (carried at selling price) for balance sheet purposes. Note: Since inventory cost valuation has not yet been established the reserve is currently shown at the full selling price. 2. Credit entries include (a) Headquarters transfer advice sent to information service centers for the selling price of Migratory Bird Stamps shipped between areas and the Government Printing Office (debit contra account 24301) and (b) stamps shipped to the Stamp Distributing offices from Bureau of Engraving and Printing. (Debit contra account 24301.) 3. Debit entries include (a) summaries of stamps sold by post offices and (b) stamp losses claimed. (Credit contra account 24300.)
25111	000	ESTIMATED POSTAGE IN HANDS OF PUBLIC ---------- Primary Account: Prepayment of Postage This account is used to record the estimated amount for prepayment of postage. 1. Balance (credit) represents the revenue collected from the public for postage sold for which service has not been rendered by the Postal Service. 2. Debits and credits reflect evaluation adjustments of the deferred liability. (Debit or credit contra account 41199.)
25220	000	PREPYMNT(DEFERRED REV)DEFERRED BOX RENT ---------- Primary Account: Deferred Box Rent This account is used to record prepayment of box rent. 1. Balance (credit) represents the revenue received in advance for use of post office boxes. 2. Credit entries include box rents collected in advance. 3. Debit entries include prior period collections transferred to revenue. (Credit contra account 43320.) Note: The balance in this account will be reviewed periodically to determine whether changes should be made in the amount credited to revenue each accounting period.
25220	115	DEFERRED BOX RENTS ---------- Primary Account: Deferred Box Rent This account is used to record prepayment of box rent. 1. Balance (credit) represents the revenue received in advance for use of post office boxes. 2. Credit entries include box rents collected in advance. 3. Debit entries include prior period collections transferred to revenue. (Credit contra account 43320.) Note: The balance in this account will be reviewed periodically to determine whether changes should be made in the amount credited to revenue each accounting period. Subaccount Usage: Box Rent and Caller Service
25220	158	PREPYMNTS(DEFRD REV)DEFRD BOX RENT-SIX MOS ---------- Primary Account: Deferred Box Rent This account is used to record prepayment of box rent. 1. Balance (credit) represents the revenue received in advance for use of post office boxes. 2. Credit entries include box rents collected in advance. 3. Debit entries include prior period collections transferred to revenue. (Credit contra account 43320.) Note: The balance in this account will be reviewed periodically to determine whether changes should be made in the amount credited to revenue each accounting period.
25221	000	DEFERRED REVENUE-PENALTY MAIL ---------- Primary Account: Deferred Official Mail Revenue This account is used to record Official Mail ""OPAC"" revenue. 1. Balance (credit) represents the deferred revenue carried over from the prior accounting period. 2. Credit entries represent revenue deferred for the next accounting period. 3. Debit entries represent the reversal of revenue deferred during the prior accounting period. Note: ""OPAC"" is the on-line Payment and Collections Treasury/ Postal Service program for the collection of Official Mail Revenue. These collections are made on the first working day of each calendar month; however Official Mail Revenue is picked up on an accounting period basis.

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Account Number	Sub account	Account Description
25311	000	DEPOSITS W/POSTMASTERS-PO PAYMENTS(TRUST) ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices.
25311	051	PERIODICALS ADVANCE DEPOSITS ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: Trust Funds Received -- Periodicals Advance Deposits
25311	052	PERMIT IMPRINT/ADDITIONAL POSTAGE ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: Trust Funds Received -- Permit Imprint Additional Postage
25311	053	POSTAGE DUE/BUSINESS REPLY ADVANCE DEPOSITS ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: Trust Funds Received -- Postage Due/Business Reply Advance Deposits

Liability Accounts

Account Number	Sub account	Account Description
25311	054	CUSTOM COLLECTIONS ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: Trust Funds Received -- Customers Collections
25311	055	EXPEDITED MAIL ADVANCE DEPOSIT ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: Trust Funds Received -- Expedited MailAdvance Deposits
25311	057	EMPLOYEE OVERAGE ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: Trust Funds Received -- Employee Overage
25311	060	CONDITIONAL PERMIT ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: Trust Funds Received -- Conditional Permit
25311	068	EMPLOYEE CASH OVERAGE
25311	070	CUSTOMER PERMIT ACCOUNTS DEPOSITS ---------- This account is used to record advance funds received from customers with authorized trust accounts for Periodicals Permit Imprints and Conditional Permits mailings. 1. Balance (credit) represents advance deposits received from customers. 2. Credit entries are advance deposits received from customers. 3. Debit entries are adjustments. AIC 070 has been assigned for the field to record activity to this account.

Liability Accounts

Account Number	Sub account	Account Description
25311	074	LOCALLY MANAGED ADVANCE TRUST DEPOSITS ---------- This account is maintained locally to record funds deposited for future payments of postal products and services. These funds are locally maintained and cannot be linked to any PostalOne! System. 1. Balance (credit) represents deposits received. 2. Credit entries are deposits received. 3. Debit entries are adjustments. AIC 074 has been assigned for the field to record activity to this account.
25311	325	PREPAY-DEPOSITS W/POSTMASTERS (TRUST) SM ONLY ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: Prepay Deposits with Postmasters -- San Mateo ISC
25311	425	NATL TRUST FUND OFFSET (RESTCTED PERMIT SITES ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: National Trust Fund Offset -- Permit Sites
25311	452	PERMIT IMPRINT/ADDITIONAL POSTAGE ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: Trust Funds Withdrawn -- Permit Imprint Additional Postage
25311	453	POSTAGE DUE/BUSINESS REPLY ADVANCE DEPOSITIS ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices. Subaccount Usage: Trust Funds Withdrawn -- Postage Due/Business Reply Advance Deposits

Liability Accounts

Account Number	Sub account	Account Description
25311	470	CUSTOMER PERMIT ACCOUNTS WITHDRAWALS ---------- This account is used to record withdrawals from or adjustments to authorized trust accounts for Periodicals Permit Imprints and Conditional Permits mailings. 1. Balance (debit) represents advance deposits withdrawn from customers? accounts for authorized Periodicals Permit Imprints and Conditional Permits mailings. 2. Debit entries are withdrawals from advance deposit accounts. 3. Credit entries are adjustments. AIC 470 has been assigned for the field to record activity to this account.
25311	474	LOCALLY MANAGED TRUST WITHDRAWAL ---------- This account is used to record trust funds withdrawn from locally managed accounts that are not linked to the PostalOne! System. 1. Balance (debit) represents trust funds withdrawn for payment of postal products and services. 2. Debit entries are withdrawals from trust accounts. 3. Credit entries are adjustments. AIC 474 has been assigned for the field to record activity to this account.
25311	680	EFT PAYMENTS ---------- Primary Account: Trust Funds Received and Trust Funds Withdrawn This account is used to record trust funds received and trust funds withdrawn by postmasters. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents unapplied advance deposits that have been made with postmasters by customers for mailing and other purposes. 2. Credits include amounts received by postmasters and entered on their Statements of Account. 3. Debits entries include amounts withdrawn by postmasters and entered on their Statements of Account. Note: Subsidiary records consists of the trust fund balances shown on the reverse of the Statements of Account and maintained in post offices.
25312	280	DISBURSEMENTS SENT TO SHARED SERVICES ACCTG ---------- Primary Account: Field Disbursements This account is used to record trust funds withdrawn by postmasters for field disbursements. This account is assigned account identifier codes for Statement of Account purposes.
25312	326	DISBURSEMENTS SENT TO SAN MATEO ISC ---------- Primary Account: Field Disbursements This account is used to record trust funds withdrawn by postmasters for field disbursements. This account is assigned account identifier codes for Statement of Account purposes. Subaccount Usage: Disbursements Sent to San Mateo ISC
25312	426	DISBURSEMENTS PAID FOR FIELD OFFICES ---------- Primary Account: Field Disbursements This account is used to record trust funds withdrawn by postmasters for field disbursements. This account is assigned account identifier codes for Statement of Account purposes. Subaccount Usage: Disbursements Paid for Field Offices The above AICs are not trust/suspense AICs. Standard Field Accounting Offices will use AIC 326 to offset entries withdrawn from trust. The entries withdrawn from trust will be entered in the APARS II system to be paid at the San Mateo ISC. When bills are paid by the San Mateo ISC AIC 426 will be used as the balancing entry.
25313	000	PREPAYMENTS (DEFERRED REV) CREDIT CARD OFFSET ---------- Primary Account: Credit Card Offset This account is used to offset credit card sales via on-line computer services. 1. Balance (credit) is offset for credit card sales. 2. Credit entries are amounts reported in AIC 504. 3. Debit entries are adjustments.

Liability Accounts

Account Number	Sub account	Account Description
25314	242	PREPAYMNTS(DEFERRED REV)CAPS ACCTS ---------- PREPAYMNTS(DEFERRED REV)CAPS ACCTS
25314	522	PREPAYMNTS(DEFERRED REV)CAPS ACCTS OFFSET ---------- PREPAYMNTS(DEFERRED REV)CAPS ACCTS OFFSET
25316	775	PREPAYMENT & DEFERRED REV-POSTAGE-NETPOST ---------- PREPAYMENT & DEFERRED REV-POSTAGE-NETPOST
25317	000	EMPLOYEE STAMP CREDIT OVERAGE ---------- EMPLOYEE STAMP CREDIT OVERAGE
25318	000	EXPEDITIED MAIL ADVANCE DEPOSIT ---------- EXPEDITIED MAIL ADVANCE DEPOSIT
25319	000	CUSTOMS COLLECTIONS ---------- CUSTOMS COLLECTIONS
25321	000	RENTAL DEPOSITS ---------- Primary Account: Out/Subleasing Program -- Rental Deposits This account is used to record rental deposits for the last month of a lease. 1. Balance (credit) represents prepaid rent for the last month of a lease. 2. Credit entries include funds received. 3. Debit entries record the cancellation of the liability upon lease termination. (Credit contra account 54951 or 54953.)
25323	000	PREPMNTS(DFRD REVENUES)OUT/LSNG PROG-RENT REV ---------- PREPMNTS(DFRD REVENUES)OUT/LSNG PROG-RENT REV
25412	000	FREE AND REDUCED-RATE MAIL ---------- Primary Account: Advanced Deposits From the Department of the Treasury This account is used to record advanced deposits from the Department of the Treasury for free and reduced rate mail. 1. Balance (credit) represents advances by the Department of the Treasury for free and reduced-rate mail service. 2. Credit entries include advances received. 3. Debit entries include the accrual established each accounting period. (Credit contra account 41431.)
25420	000	UNEXPENDED APPROPRIATIONS - EMERGENCY PREPARE ---------- UNEXPENDED APPROPRIATIONS - EMERGENCY PREPARE

Liability Accounts

Account Number	Sub account	Account Description
26111	000	OTHER LIAB.-MISC. LIAB.- RES. FOR CONT. LIAB. ---------- Primary Account: Reserve for Contingent Liabilities This account is used to record the estimated Postal Service liability for outstanding litigations. These entries are booked at the direction of National Accounting Headquarters. 1. Balance (credit) represents the estimated Postal Service liability for outstanding litigations. 2. Credit entries reflect increases in the provision for legal contingencies. (Contra account 56651.) 3. Debit entries include adjustments to the reserve for contingent liabilities.
26112	000	OTHER LIABILITIES-MISC LIAB- ABC PAY ANOMALY ---------- Primary Account: ABC Pay Anomaly This account is used to record accrued liability for salary adjustments of employees in steps A B and C who were promoted and receive less pay than those who had not been promoted. 1. Balance (credit) represents the estimated liability for pay adjustments relating to ABC pay anomaly. 2. Debit entries include payment to employees affected by the anomaly. 3. Credit entries include adjustments to the accruals.
26115	000	REVOLVING FUND - RESERVE ---------- Primary Account: Revolving Fund -- Reserve This account is used to record the reserve amount due the Department of the Treasury for the $5 000 000 appropriated by Congress to maintain a revolving fund for advance payments to U.S. Flag International Air Carriers for mail transportation services performed by foreign countries. 1. Balance (credit) represents the reserve amount due the Department of the Treasury. 2. Credit entries include the original $5 000 000 appropriated in 1975 to record the liability for the fund. (Contra account 15150.) 3. Debit entries include payments to Treasury. Note: Additional credit entries would arise from an increase of the appropriation to the revolving fund by Congress.
26121	020	PCES ANNUAL LEAVE SELL-BACK ---------- Primary Account: Unused Accrued Annual Leave This account is used to record the unused accrued liability of the Postal Service for balances of annual leave hours accumulated as reflected on individual leave records. At the end of each leave year (the first pay period ending in January of each year) the balance of this account will be adjusted to the actual leave liability as calculated from individual annual leave carry-over balances multiplied by individual hourly rates of pay. 1. Balance (credit) represents the unused/accrued annual leave liability of the Postal Service. 2. Credit entries to account 26121.022 include the annual leave expense accrued each accounting period. (Debit contra account 51141.) 3. Debit entries to account 26121.023 include the amount of annual (including terminal) leave taken. Credits will be to contra accounts 22100 or 11111 for leave paid in cash. Note: Extraordinary adjustments of annual leave due to effect of pay increase or other extraordinary causes are also included in this account. Subaccount Usage: PCES and EAS Annual Leave Sell Back
26121	022	UNUSED ANNUAL LEAVE (USPS CONTRIB.) ---------- Primary Account: Unused Accrued Annual Leave This account is used to record the unused accrued liability of the Postal Service for balances of annual leave hours accumulated as reflected on individual leave records. At the end of each leave year (the first pay period ending in January of each year) the balance of this account will be adjusted to the actual leave liability as calculated from individual annual leave carry-over balances multiplied by individual hourly rates of pay. 1. Balance (credit) represents the unused/accrued annual leave liability of the Postal Service. 2. Credit entries to account 26121.022 include the annual leave expense accrued each accounting period. (Debit contra account 51141.) 3. Debit entries to account 26121.023 include the amount of annual (including terminal) leave taken. Credits will be to contra accounts 22100 or 11111 for leave paid in cash. Note: Extraordinary adjustments of annual leave due to effect of pay increase or other extraordinary causes are also included in this account. Subaccount Usage: Postal Service Contribution/Accrual

Liability Accounts

Account Number	Sub account	Account Description
26121	023	UNUSED ANNUAL LEAVE (PAYMENTS) ---------- Primary Account: Unused Accrued Annual Leave This account is used to record the unused accrued liability of the Postal Service for balances of annual leave hours accumulated as reflected on individual leave records. At the end of each leave year (the first pay period ending in January of each year) the balance of this account will be adjusted to the actual leave liability as calculated from individual annual leave carry-over balances multiplied by individual hourly rates of pay. 1. Balance (credit) represents the unused/accrued annual leave liability of the Postal Service. 2. Credit entries to account 26121.022 include the annual leave expense accrued each accounting period. (Debit contra account 51141.) 3. Debit entries to account 26121.023 include the amount of annual (including terminal) leave taken. Credits will be to contra accounts 22100 or 11111 for leave paid in cash. Note: Extraordinary adjustments of annual leave due to effect of pay increase or other extraordinary causes are also included in this account. Subaccount Usage: Payment/Leave Taken
26123	022	HOLIDAY LEAVE (USPS CONTRIB.) ---------- Primary Account: Holiday Leave This account is used to record the liability for the cost of holiday leave accrued and not yet paid. 1. Balance (credit) represents the holiday leave liability. 2. Credit entries to account 26123.022 include the estimated holiday leave expense which is accrued each accounting period. (Debit contra account 51142.) 3. Debit entries to account 26123.023 include the cost of holiday leave actually paid. Credit contra account 22100 for accrued payroll or account 11111 for leave paid in cash. Subaccount Usage: Postal Service Contribution/Accrual
26123	023	HOLIDAY LEAVE (PAYMENTS) ---------- Primary Account: Holiday Leave This account is used to record the liability for the cost of holiday leave accrued and not yet paid. 1. Balance (credit) represents the holiday leave liability. 2. Credit entries to account 26123.022 include the estimated holiday leave expense which is accrued each accounting period. (Debit contra account 51142.) 3. Debit entries to account 26123.023 include the cost of holiday leave actually paid. Credit contra account 22100 for accrued payroll or account 11111 for leave paid in cash. Subaccount Usage: Payment/Leave Taken
26140	000	OTHER LIAB-MISC-CONTROLLED DISB-CHASE-A/P ---------- OTHER LIAB-MISC-CONTROLLED DISB-CHASE-A/P
26140	010	OTHER LIAB-MISC-CONTROLLED DISB-CITI-PAYROLL ---------- OTHER LIAB-MISC-CONTROLLED DISB-CITI-PAYROLL
26140	020	OTHER LIAB-MISC-CONTROLLED DISB-USBANK-PAYROL ---------- OTHER LIAB-MISC-CONTROLLED DISB-USBANK-PAYROL
26211	000	RETIREMENT BENEFITS ---------- Primary Account: Retirement Benefits This account is used to record amounts payable to the Office of Personnel Management over a 30-year period relating to Postal Service pay increases from 7/1/71. Entries to this account will be made at the direction of Accounting Headquarters. 1. Balance (credit) represents amount payable to OPM. 2. Credit entries include increases in the unfunded retirement liability due to Postal Service pay increases as computed by OPM. (Debit contra account 15241.) 3. Debit entries include estimated amounts which will be paid in current year and adjusted upon receipt of invoice from OPM. (Credit contra account 22241.022.)

Liability Accounts

Account Number	Sub account	Account Description
26213	000	OTHER LIAB-LONG TERM INDEBT-RET BEN-COLA-RET ---------- Primary Account: Retirement Benefits -- COLA -- Retirees This account is used to record the long-term liability payable to OPM for retirees COLA. Entries to this account are made at the direction of National Accounting Headquarters. 1. Balance (credit) represents the outstanding long-term liability payable to OPM for retirees COLA. 2. Credit entries include increases in the long-term liability for retirees COLA. 3. Debit entries include estimated amounts which will be paid in the current year and adjusted upon receipt of invoice from OPM.
26311	001	POST. IN HANDS PUBLIC-UNFUND (BAL. BEG. YEAR) ---------- Primary Account: Postage in Hands of Public -- Former Post Office Department This account is used to record the estimated liability of the former Post Office Department (POD) for revenue collected for postage that was sold to the public prior to July 1 1971 and for which nonservice has been performed. 1. Balance (debit) represents the remaining liability of the Former POD for postage in the hands of the public. 2. Credit entries include upward adjustments to the June 30 1971 balance. 3. Debit entries include portions of the June 30 1971 balance that have been funded through Congressional appropriations. Subaccount Usage: Balance Beginning of Year
26312	000	ACCT PAY & ACCRUALS-OTH-CAP-LEASE PAYABLE ---------- ACCT PAY & ACCRUALS-OTH-CAP-LEASE PAYABLE
26312	032	ACCT PAY & ACCRUALS-OTH-CAP LEASE PAYABLE ---------- Primary Account: Other -- Capital Leases Payable This account is used to record the amount of principal outstanding on capital leases. 1. Balance (credit) represents unliquidated portion of capital lease principal outstanding. 2. Credit entries include adjustments to increase capital lease principal outstanding. (Debit contra account 15305.062.) 3. Debit entries include periodic reductions in capital lease principal outstanding. Subaccount Usage: Lease Payments
26312	033	ACCT PAY & ACCRUALS-OTH-CAP LEASE PAYBLE ---------- Primary Account: Other -- Capital Leases Payable This account is used to record the amount of principal outstanding on capital leases. 1. Balance (credit) represents unliquidated portion of capital lease principal outstanding. 2. Credit entries include adjustments to increase capital lease principal outstanding. (Debit contra account 15305.062.) 3. Debit entries include periodic reductions in capital lease principal outstanding. Subaccount Usage: Lease Reductions
27110	000	MIGRATORY BIRD INVENTORY BEGINNING OF PERIOD ---------- Primary Account: Migratory Bird Stock -- Beginning Period This account is used to record the value of Migratory Bird stock beginning inventory. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents the value of beginning inventory for Statements of Account reporting purposes. 2. Credit entries include beginning stamp inventories at post offices and the Philatelic Agency. 3. Debit entries include closing of the Migratory Bird Hunting Stamp account balances for the Bird Stamp year (postal quarter III plus audit adjustments).

Liability Accounts

Account Number	Sub account	Account Description
27110	091	BIRD STAMP SALES ---------- Primary Account: Migratory Bird Stock -- Beginning Period This account is used to record the value of Migratory Bird stock beginning inventory. This account is assigned an account identifier code for Statements of Account purposes. 1. Balance (credit) represents the value of beginning inventory for Statements of Account reporting purposes. 2. Credit entries include beginning stamp inventories at post offices and the Philatelic Agency. 3. Debit entries include closing of the Migratory Bird Hunting Stamp account balances for the Bird Stamp year (postal quarter III plus audit adjustments). Subaccount Usage: Bird Stamp Sales
27111	000	MIGRATORY BIRD RECEIVED DURING PERIOD ---------- Primary Account: Migratory Bird Stock -- Received This account is used to record Migratory Bird Stock received during the accounting period. This account is assigned an account identifier code for Statements of Account reporting purposes. 1. Balance (credit) represents the value of Migratory Bird stock received during the accounting period. 2. Credit entries include Bird Stamps received during the period. 3. Debit entries include the closing of the Migratory Bird Hunting Stamp account balances for the Bird Stamp year (postal quarter III plus audit adjustments).
27112	000	MIGRATORY BIRD REDEEMED-DESTROYED ---------- Primary Account: Migratory Bird Stock -- Redeemed/Destroyed This account is used to record the value of redeemed/destroyed Migratory Bird Stock. This account is assigned an account identifier code for Statements of Account reporting purposes. 1. Balance (debit) represents the value of Migratory Bird Stock redeemed/destroyed during the accounting period. 2. Debit entries include Migratory Bird stock redeemed/destroyed during the period. 3. Credit entries include the closing of the Migratory Bird Hunting Stamp account balances for the Bird Stamp year (postal quarter III plus audit adjustments).
27113	000	MIGRATORY BIRD INVENTORY END OF PERIOD ---------- Primary Account: Migratory Bird Stock -- Ending Inventory This account is used to record the value of Migratory Bird stock ending inventory. This account is assigned an account identifier code for Statements of Account reporting purposes. 1. Balance (debit) represents the value of inventory on hand at the end of the accounting period. 2. Debit entries include stamp inventories at post offices and the Philatelic Agency at the end of the period. 3. Credit entries include the closing of the Migratory Bird Hunting Stamp account balances for the Bird Stamp year (postal quarter III plus audit adjustments).
27114	000	MIGRATORY BIRD CLAIMS FOR LOSSES ---------- Primary Account: Migratory Bird Stock -- Claims for Losses This account is used to record the value of Migratory Bird stock losses claimed on the Statements of Account. This account is assigned an account identifier code for Statements of Account reporting purposes. 1. Balance (debit) represents the value of Migratory Bird stock losses claimed by the postmaster. 2. Debit entries include losses claimed on the Statements of Account. 3. Credit entries include (1) adjustments for disallowed claims and (2) the closing of the Migratory Bird Hunting Stamp account balances for the Bird Stamp year (postal quarter III plus audit adjustments).
27115	000	MIGRATORY BIRD SHIPPED TO OTHER OFFICES ---------- Primary Account: Migratory Bird Stock -- Shipped This account is used to record the value of Migratory Bird stock shipped to other post offices. This account is assigned an account identifier code for Statements of Account reporting purposes. 1. Balance (debit) represents the value of Migratory Bird stock shipped. 2. Debit entries include Migratory Bird stock shipped. 3. Credit entries include the closing of Migratory Bird Hunting Stamp account balances for the Bird Stamp year (postal quarter III plus audit adjustments).

Liability Accounts

Account Number	Sub account	Account Description
27117	000	MIGRATORY BIRD PAYMENT TO DEPT OF INTERIOR ---------- Primary Account: Migratory Bird Stock -- Payments to Department of Interior This account is used to record payments to the Interior Department. 1. Balance (debit) represents payments to the Interior Department based on transfers of account 27119 to the Minneapolis Accounting Service Center. 2. Debit entries include payments to the Department of Interior. 3. Credit entries include adjustments.
27119	000	MIGRATORY BIRD MISCELLANEOUS (TRANSFER SALES) ---------- Primary Account: Migratory Bird Stock -- Miscellaneous This account is used to record net Migratory Bird Hunting Stamp sales. 1. Balance (credit) represents net Migratory Bird Hunting Stamp sales in accounts 27110 -- 27115. 2. Credit entries include Migratory Bird Hunting Stamp account balances for the Bird Stamp year (postal quarter III plus audit adjustments). 3. Debit entries include the closing of the Migratory Bird Hunting Stamp account balances for the Bird Stamp year (postal quarter III plus audit adjustments). Accounts 27110 -- 27115 are closed to account 27119.

Equity Accounts

Account Number	Sub account	Account Description
31101	000	USPS FUND EQUITY - (BAL. BEG. YEAR) ---------- Primary Account: Balance Beginning of Year Balance (debit or credit) represents the funds used reported to the Department of the Treasury.
31111	000	FUNDS USED (CUR.YR.TRFERS.) ---------- Primary Account: Current Year Funds Used This account is used in year-end closing as described in account 31132.
31132	000	TREASURY ADVANCES-FUNDS USED (PRIOR YR. ADJ.) ---------- Primary Account: Prior Year Adjustments to Funds Used 1. Credit entries to account 31132 include: (a) Drawdown from Treasury for receipt of funds to cover unfunded earned and unused annual leave of the former Post Office Department. (Contra accounts 13190 or 11115); (b) Settlement amount due from Treasury for net upward adjustments to commitments and net downward adjustments to Revenue for fiscal year 1970 and prior. (Contra account 11115) 2. Debit entries to account 31132 are for settlement amount due to Treasury for net downward adjustments to commitments and net downward adjustments to Revenue for fiscal year 1970 and prior. (Contra account 11115) 3. Amounts for settlement with Treasury are based on analysis of prior year fund adjustments to account 8_ _ _ _.005 32132 and 32139 and will be made at the direction of Accounting Headquarters. Accounts Used In Year-end Closing Entries to Postal Service Fund equity accounts in 31111 and 31132 used in closing the books at year-end are as follows: 1. Determine fund deficit for the fiscal year by analysis of the 4_ _ _ _ and 5_ _ _ _ series of accounts (funded only) and the 8_ _ _ _.002 8_ _ _ _.003 and 8_ _ _ _.007 series of accounts (funded only) exclusive of the 8_ _ _ _.005 series. 2. Prepare entry debiting account 31111 current funds used and credit account 32202 funds used -- current year. Develop prior year fund adjustments by adding accounts 8_ _ _ _.005 32132 and 32139. The net value of these prior year adjustment accounts serves as a debit (if a debit balance) or credit (if a credit balance) to Postal Service Fund equity account 31132 and a credit or debit to capital equity account 32133 prior year adjustment -- funds used.
32000	000	DEFICIT SINCE REORGANIZATION
32101	000	CAPITAL EQUITY BALANCE BEGINNING OF YEAR ---------- Primary Account: Balance Beginning of Year
32111	000	CAPITAL EQUITY-NET CURRENT YEAR TRANSACTIONS ---------- Primary Account: Net Income or Deficit -- Current Year As of the end of the fiscal year all accounts in the 4_ _ _ _ and 5_ _ _ _ series both fund and nonfund will be closed to this account.
32121	000	CAPITAL EQUITY-PD.14NON-FUND CUR.YR.TRANS. ---------- Primary Account: A/P 14 -- Prior Year Nonfund Expense Entries to accounts 32121 32122 and 32123 are for accruals related to the prior fiscal year that are restored in accounting period 1 of the current postal fiscal year (contra accounts -- fund and nonfund expenses and revenue and reimbursements). The amounts once established in these accounts will not be changed without advance approval of Headquarters. They will not be reversed until accounting period 14 of the current fiscal year.
32122	000	CAPITAL EQUITY-PD.14 FUND CUR.YR.TRANS. ---------- Primary Account: A/P 14 -- Prior Year Fund Expense Entries to accounts 32121 32122 and 32123 are for accruals related to the prior fiscal year that are restored in accounting period 1 of the current postal fiscal year (contra accounts -- fund and nonfund expenses and revenue and reimbursements). The amounts once established in these accounts will not be changed without advance approval of Headquarters. They will not be reversed until accounting period 14 of the current fiscal year.

Equity Accounts

Account Number	Sub account	Account Description
32123	000	CAPITAL EQUITY-PD.14 REVENUE CUR.YR.TRANS. ---------- Primary Account: A/P 14 -- Prior Year Revenue and Reimbursements Entries to accounts 32121 32122 and 32123 are for accruals related to the prior fiscal year that are restored in accounting period 1 of the current postal fiscal year (contra accounts -- fund and nonfund expenses and revenue and reimbursements). The amounts once established in these accounts will not be changed without advance approval of Headquarters. They will not be reversed until accounting period 14 of the current fiscal year.
32131	000	CAPITAL EQUITY-NON-FUND PRIOR YEAR ADJUSTMENT ---------- Primary Account: Prior Year Adjustments -- Nonfund This account reflects prior year nonfund expense adjustments to deficits for fiscal years 1970 and prior.
32132	000	CAPITAL EQUITY-FUND PRIOR YEAR ADJUSTMENTS ---------- Primary Account: Prior Year Adjustments -- Fund This account reflects prior year fund adjustments (revenue and expense) to deficits for fiscal year 1970 and prior. This account is used in analysis for settlement with Treasury.
32133	000	TREASURY FUNDS USED PRIOR YEAR ADJUSTMENTS ---------- Primary Account: Prior Year Adjustments -- Treasury Funds Used Entries to this account are developed by adding accounts 8_ _ _ _.005 32132 and 32139. (Debit contra or credit to account 31132.) See description of account 31132 under year-end closing.
32134	000	POSTAL SERV EQUITY-CAPITAL-PR YR ADJ-NONFUND ---------- Primary Account: Prior Year Adjustments -- Nonfund This account is used to record prior fiscal year nonfund adjustments.
32139	000	CAPITAL EQUITY-PL93-181-AN.LV PRIOR YR. ADJ. ---------- Primary Account: Prior Year Adjustments -- PL 93-181 Annual Leave Claims This account represents prior year adjustment -- funds used to make lump-sum payments for annual leave lost through administrative error between July 1 1960 and June 30 1970. These adjustments should be coded on Journal Voucher to finance number 10-4390 B/A 7C Servicewide as a prior year adjustment.
32201	000	US TREASURY FINANCING BAL. BEG. YEAR ---------- Primary Account: Balance Beginning of Year
32202	000	US TREASURY FINANCING CUR. YR. TRANS. ---------- Primary Account: Transactions Entries to these accounts are made for year-end closing only. See description of account 31132 and 31111 under ""Accounts Used in Year-End Closing.""
32301	000	TR FROM US GOVT MUNICIPALITIES BAL BEG YR ---------- Primary Account: Balance Beginning of Year This account represents the value of assets and services received from government agencies and others without cost to the Postal Service and donations from states municipalities and others.

Equity Accounts

Account Number	Sub account	Account Description
32311	000	TR FR GOVT MUN-CAPIT EQUIP CUR YR TRANS ---------- Primary Account: Current Year Transactions -- Capital Equipment This account includes net cost to other government entities of fixed property acquired less accumulated depreciation at time of transfer to the Postal Service.
32401	000	TR. TO US GOVT.AGENCIES BAL. BEG. YEAR ---------- Primary Account: Balance Beginning of Year This account represents the value of land buildings and other capital equipment transferred to government agencies and others without cost.
32402	000	TR.TO US GOVT. AGENCIES CUR. YR.TRANS. ---------- Primary Account: Current Year Transactions This account reflects net Postal Service recorded cost of supplies or equipment less accumulated depreciation at time of transfer.
32501	000	USPS EQUITY - EXPENSE COMMIT BAL BEG YR ---------- Primary Account: Balance Beginning of Current Year Accounts 32501 and 32502 represent the 7_ _ _ _ series accounts fund deficit calculations at the end of each government fiscal year (accounts 7_ _ _ _.002 through 7_ _ _ _.009 only).
32502	000	USPS EQUITY - EXPENSE COMMIT CUR YR TRANS ---------- Primary Account: Current Year Transactions Accounts 32501 and 32502 represent the 7_ _ _ _ series accounts fund deficit calculations at the end of each government fiscal year (accounts 7_ _ _ _.002 through 7_ _ _ _.009 only).
32601	000	RESERVE ON EQUITY - SEIZURE & FORFEITURE - IS ---------- RESERVE ON EQUITY - SEIZURE & FORFEITURE - IS

Revenue Accounts

Account Number	Sub account	Account Description
41110	000	POSTAGE STOCK SALES ---------- Primary Account: Postage Stock -- Beginning Inventory The value of postage stock beginning inventory. 1. Balance (credit) is the cumulative value of beginning postage inventory which is the cumulative ending accountability of previous Statements of Account. 2. Credit entries are the value of inventory AIC 805 for the previous reporting period. 3. Debit entries are adjustments.
41110	085	POSTAGE STOCK SALES-CELEBRATE THE CENTURY ---------- Primary Account: Postage Stock -- Beginning Inventory The value of postage stock beginning inventory. 1. Balance (credit) is the cumulative value of beginning postage inventory which is the cumulative ending accountability of previous Statements of Account. 2. Credit entries are the value of inventory AIC 805 for the previous reporting period. 3. Debit entries are adjustments.
41110	086	POSTAGE STOCK SALES-PRECANCELLED STAMPS ---------- Primary Account: Postage Stock -- Beginning Inventory The value of postage stock beginning inventory. 1. Balance (credit) is the cumulative value of beginning postage inventory which is the cumulative ending accountability of previous Statements of Account. 2. Credit entries are the value of inventory AIC 805 for the previous reporting period. 3. Debit entries are adjustments.
41110	088	REVENUE-POSTAGE-HOLOGRAPHIC SPACE STAMP ---------- Primary Account: Postage Stock -- Beginning Inventory The value of postage stock beginning inventory. 1. Balance (credit) is the cumulative value of beginning postage inventory which is the cumulative ending accountability of previous Statements of Account. 2. Credit entries are the value of inventory AIC 805 for the previous reporting period. 3. Debit entries are adjustments.
41110	090	POSTAGE STOCK SALES ---------- Primary Account: Postage Stock Sales Record of funds received through sale of stamps stamped paper and other postage items not reported under another account number (see note 1). 1. Balance (credit) is net sales for period 2. Credit entries are sales (see note 2). 3. Debit entries are adjustments to previously recorded sales. Note 1 - Account numbers have been established for specific stamp series types purpose or even sales channel. The accounts are not all in the 41110.xxx series. Note 2 ? Account is primarily used by Standard Accounting for Retail (SAFR) system using AIC 090.
41110	650	STOCK EXAMINATION OVERAGE ---------- Primary Account: Postage Stock ? Beginning Inventory. This account is used to increase stamp accountability as a result of an overage in a stamp stock examination. 1. Balance (debit) is a decrease in net sales for the period. 2. Debit entries decrease reported sales for the period and are offset by an increase to the liability account 25311.057. 3. Credit entries are adjustments. SPORT (Small Post Office Reporting Tool) offices only.
41111	000	POSTAGE STOCK RECEIVED DURING PERIOD ---------- Primary Account: Postage Stock -- Received Postage received during the reporting period. 1. Balance (credit) is the value of postage stock received by each post office from the Bureau of Engraving and Printing Government Printing Office Stamped Envelope Unit other contractors Stamp Distribution Offices and other post offices (when authorized). 2. Credit entries are the value of postage stock received during the period as shown in AIC 005. 3. Debit entries are adjustments.

Revenue Accounts

Account Number	Sub account	Account Description
41121	000	SALES OF PRINTED STAMPED ENVEL.-POSTAGE ONLY ---------- Primary Account: Postage Stock -- Printed Stamped Envelopes Revenue from the sale of printed stamped envelopes. 1. Balance (credit) is revenue from the sale of printed stamped envelopes. 2. Credit entries are collections for printed stamped envelope orders submitted by mail and entered to AIC 104 by the Stamped Envelope Unit Williamsburg PA. 3. Debit entries do not exist. Note: Entries to this account are restricted to AIC 104 by the Stamped Envelope Unit. The revenue is allocated to each post office as the net of 41121 and 41123 by customer ZIP Code.
41121	104	SALE OF PRINTED STAMPED ENVEL - POSTAGE ONLY ---------- Primary Account: Postage Stock -- Printed Stamped Envelopes Revenue from the sale of printed stamped envelopes. 1. Balance (credit) is revenue from the sale of printed stamped envelopes. 2. Credit entries are collections for printed stamped envelope orders submitted by mail and entered to AIC 104 by the Stamped Envelope Unit Williamsburg PA. 3. Debit entries do not exist. Note: Entries to this account are restricted to AIC 104 by the Stamped Envelope Unit. The revenue is allocated to each post office as the net of 41121 and 41123 by customer ZIP Code. Subaccount Usage: Printed Stamped Envelopes
41123	000	POSTAGE REFUNDS-PRINTED STAMPED ENVELOPES ---------- Primary Account: Postage Stock Redeemed -- Printed Stamped Envelopes Refunds for printed stamped envelopes returned by the customer for errors made by the manufacturer. 1. Balance (debit) is the amount of refunds. 2. Debit entries to AIC 537 are refunds for cancellations after the order has been filled and manufacturer errors returned by the customer. Customer errors are refunds of postage only through 41590 (AIC 536). 3. Credit entries do not exist. Note: Entries to this account are restricted to AIC 537 by the Stamped Envelope Unit.
41123	537	POSTAGE REFUNDS - PRINTED STAMPED ENVELOPES ---------- Primary Account: Postage Stock Redeemed -- Printed Stamped Envelopes Refunds for printed stamped envelopes returned by the customer for errors made by the manufacturer. 1. Balance (debit) is the amount of refunds. 2. Debit entries to AIC 537 are refunds for cancellations after the order has been filled and manufacturer errors returned by the customer. Customer errors are refunds of postage only through 41590 (AIC 536). 3. Credit entries do not exist. Note: Entries to this account are restricted to AIC 537 by the Stamped Envelope Unit. Subaccount Usage: Printed Stamped Envelope Refund
41126	000	REVENUE-POSTAGE STOCK-STAMPS BY MAIL ALLOC ---------- Primary Account: Postage Stock -- Stamps by Mail Allocation Stamps by Mail revenue is recorded by offices designated to fill orders under this program. Credit for the revenue must be given to the post office servicing the customer ZIP Code. 1. Balance simultaneous debit and credit entries in the same amounts to always produce a zero balance. 2. Debit entry for the total quarterly accounting period Stamps by Mail amount reported by the designated offices. 3. Credit entries are amounts allocated to each post office based on the ZIP Code of the Stamps by Mail purchaser.
41128	000	REVENUE-POSTAGE STOCK-CATALOGUE SALES ALLOCAT ---------- Primary Account: Postage Stock -- Catalog Sales Allocation Philatelic Fulfillment catalog sales revenue must be allocated to the post office servicing the customer ZIP Code. 1. Balance zero balance simultaneous debit and credit entries in the same amount. 2. Debit entry for accounting period amount reported by Philatelic Fulfillment. 3. Credit entries are amounts allocated to each post office based on the ZIP Code of the catalog customer.

Revenue Accounts

Account Number	Sub account	Account Description
41129	000	REVENUE-POST STK-STMPS ON CONSIGN ALLOCATION ---------- Primary Account: Postage Stock -- Stamps on Consignment Allocation Stamps on Consignment revenue is recorded centrally by a stamp replenishment office. Credit for the revenue must be given to the post office servicing the customer ZIP Code. 1. Balance simultaneous debit and credit entries in the same amount always zero balances. 2. Debit entry is the quarterly Stamps on Consignment amount reported by the stamp replenishment office. 3. Credit entries are amounts allocated to each post office based on the ZIP Code of the stamps on consignment purchaser.
41137	000	REVENUE - CONSIGNMENT SALES - BUDGET USE ONLY
41137	095	REV POSTAGE STOCK CONSIGN REPLENISH SALES ---------- Primary Account: Postage Stock -- Consignment Replenishment Sales Revenue from consignment replenishment sales. 1. Balance (credit) is revenue from consignment replenishment sales. 2. Credit entries are amounts from consignment replenishment sales as reported in AIC 095. 3. Debit entries are adjustments. Subaccount Usage: Consignment Replenishment Sales
41141	000	REVENUE-STAMPS BY MAILSALES-BUDGET USE ONLY
41141	094	REV POSTAGE STOCK STAMP BY MAIL SALES ---------- Primary Account: Postage Stock -- Stamps by Mail Sales 1. Balance (credit) is revenue from the sale of postage stock by mail sales. 2. Credit entries are amounts from stamp by mail sales as reported in AIC 094. 3. Debit entries are adjustments. Subaccount Usage: Stamp by Mail Sales
41142	000	REVENUE-VENDING MACHINE SALES-BUDGET USE ONLY
41142	096	REVENUE-POSTAGE STK VENDING EQUIP. SALES ---------- Primary Account: Postage Stock -- Vending Equipment Sales Revenue from postage by vending equipment sales 1. Balance (credit) is revenue from postage by vending equipment sales. 2. Credit entries are amounts from vending equipment sales as reported in AIC 096. 3. Debit entries are adjustments. Subaccount Usage: Vending Equipment Sales
41143	097	REVENUE-POSTAGE STAMP SALES-LOONEY TUNES ---------- Primary Account: Postage Stock -- Stamps by Phone Sales Revenue from stamp by phone sales. 1. Balance (credit) is revenue from stamp by phone sales. 2. Credit entries are amounts from stamp by phone sales as reported in AIC 097. 3. Debit entries are adjustments. Subaccount Usage: Stamp by Phone Sales
41199	000	MISC.INCLUDING ADJ.FOR POSTAGE IN HANDS-PUB. ---------- Primary Account: Adjustment for Postage in the Hands of the Public Deferred revenue adjustment for postage in the hands of the public (PIHOP). 1. Balance (debit) is the net deferred revenue adjustment for PIHOP. 2. Debit entries include periodic adjustments for growth or annual adjustment to the PIHOP liability model. (Credit contra account 25111.) 3. Credit entries include a downward adjustment to agree with PIHOP liability model. (Debit contra account 25111.)

Revenue Accounts

Account Number	Sub account	Account Description
41220	111	CUSTOMERS POSTAGES METERS ---------- Primary Account: Customers' Postage Meters Revenue collected for setting customer postage meters either at the post office at the customer's place of business or through the Computerized Meter Resetting System (CMRS). 1. Balance (credit) is customer postage meter revenue collected. 2. Credit entries are Revenue collected: (a) when postage meters are set at post offices and on site at customer's places of business and reported in AIC 111 and (b) through transfer to the Postal Service account at the New York Federal Reserve Bank from CMRS meter manufacturers. 3. Debit entries are adjustments. Note: The CMRS revenue is allocated to post offices each accounting period through the information service centers. Subaccount Usage: Postage Meters -- Customer
41221	000	REVENUE-PC POSTAGE-RETAIL ---------- REVENUE-PC POSTAGE-RETAIL
41222	000	REVENUE-PC POSTAGE-COMMERCIAL ---------- REVENUE-PC POSTAGE-COMMERCIAL
41223	000	REVENUE-POSTAGE-CMRS HIGH SPEED METERS ---------- REVENUE-POSTAGE-CMRS HIGH SPEED METERS
41224	000	REVENUE-POSTAGE-CMRS LOW SPEED METERS ---------- REVENUE-POSTAGE-CMRS LOW SPEED METERS
41225	000	REVENUE-PERFORMANCE CPU-METERS ---------- This account number is used to collect the meter postage Performance CPUs purchase upfront. 1. Balance (credit) is summary total of meter sales to Performance CPUs during the period. 2. Credit entries represent setting or replenishment of Performance CPU meters. 3. Debit entries are adjustments. Note: A CPU is considered a Performance CPU when the compensation paid to the CPU is based on revenue the CPU generates for the Postal Service.
41230	000	POSTAGE METERS AND MAILMATS IN POST OFFICE ---------- Primary Account: Post Office-Owned Postage Meters -- Includes PVI Revenue collected through postage meters either owned by the Postal Service and installed at post offices or leased by contract stations and branches and used exclusively for mailings of customers. 1. Balance (credit) is postage meter revenue collected. 2. Credit entries are revenue collected as shown in AIC 110. 3. Debit entries are adjustments.
41230	109	POSTAGE METERS AND MAILMATS IN PO-PVI ---------- Primary Account: Post Office-Owned Postage Meters -- Includes PVI Revenue collected through postage meters either owned by the Postal Service and installed at post offices or leased by contract stations and branches and used exclusively for mailings of customers. 1. Balance (credit) is postage meter revenue collected. 2. Credit entries are revenue collected as shown in AIC 110. 3. Debit entries are adjustments. Subaccount Usage: Postage Validation Imprinter

Revenue Accounts

Account Number	Sub account	Account Description
41230	110	POSTAGE METERS AND MAILMATS IN POST OFFICE ---------- Primary Account: Post Office-Owned Postage Meters -- Includes PVI Revenue collected through postage meters either owned by the Postal Service and installed at post offices or leased by contract stations and branches and used exclusively for mailings of customers. 1. Balance (credit) is postage meter revenue collected. 2. Credit entries are revenue collected as shown in AIC 110. 3. Debit entries are adjustments. Subaccount Usage: Postage Meters -- Post Office
41232	000	REVENUE-POSTAGE-ELECTRONIC POSTMARK (EPM) ---------- REVENUE-POSTAGE-ELECTRONIC POSTMARK (EPM)
41240	000	PRESORT METERED MAIL - DISCOUNT WAIVED ---------- Primary Account: Presort Metered Mail -- Discount Denied Presort discounts denied to a customer for failure to meet mailing requirements for presort metered mail. 1. Balance (credit) is postage collected for discounts denied to customers for presort metered mail. 2. Credit entries are discounts denied as shown in AIC 113. 3. Debit entries are adjustments.
41240	113	PRESORT METER MAIL - DISCOUNT WAIVED ---------- Primary Account: Presort Metered Mail -- Discount Denied Presort discounts denied to a customer for failure to meet mailing requirements for presort metered mail. 1. Balance (credit) is postage collected for discounts denied to customers for presort metered mail. 2. Credit entries are discounts denied as shown in AIC 113. 3. Debit entries are adjustments. Subaccount Usage: Presort Metered Mail Discount Denied
41310	000	PERIODICALS - OUTSIDE - COUNTY (ONLY) ---------- Primary Account: Periodicals This account is used to record revenue from Periodicals. 1. Balance (credit) represents revenue from Periodicals. 2. Credit entries are the revenue reported in AIC 135. 3. Debit entries are adjustments.
41310	135	REVENUE-POSTAGE-PERIODICALS ---------- Primary Account: Periodicals This account is used to record revenue from Periodicals. 1. Balance (credit) represents revenue from Periodicals. 2. Credit entries are the revenue reported in AIC 135. 3. Debit entries are adjustments. Subaccount Usage: Periodicals Postage
41316	224	PERIODICALS - IN-COUNTY (ONLY) ---------- Primary Account: In-County -- Permit Imprint This account is used to record Periodicals in-county permit imprint revenue. 1. Balance (credit) is Periodicals in-county permit imprint revenue. 2. Credit entries are the revenue reported in AIC 148. 3. Debit entries are adjustments.
41320	000	PERIODICALS - CENTRALIZED POSTAGE PAYMENT (CP ---------- Primary Account: Centralized Postage Revenue This account is used to record Periodicals centralized postage revenue. 1. Balance (credit) is centralized Periodicals postage revenue. 2. Credit entries are the revenue reported in AIC 136. 3. Debit entries are adjustments.
41320	136	CENTRALIZED POSTAGE PAYMENT PERIODICALS REVEN ---------- Primary Account: Centralized Postage Revenue This account is used to record Periodicals centralized postage revenue. 1. Balance (credit) is centralized Periodicals postage revenue. 2. Credit entries are the revenue reported in AIC 136. 3. Debit entries are adjustments. Subaccount Usage: Centralized Postage Payment -- Periodicals Revenue

Revenue Accounts

Account Number	Sub account	Account Description
41334	000	REV-NSA CREDITS-FCM-METERED ---------- This account is used to record credits refunded if volume thresholds are exceeded in Negotiated Service Agreements. This account is for refunds for metered mail.
41335	000	REV-NSA CREDITS-FCM-PERMIT ---------- This account is used to record credits refunded if volume thresholds are exceeded in Negotiated Service Agreements. This account is for refunds for permit mail.
41410	237	PERMIT IMPRINT - PRIORITY MAIL POSTAGE ---------- PERMIT IMPRINT - PRIORITY MAIL POSTAGE
41411	000	PERMIT IMPRINT - STANDARD MAIL - OTHER THAN ---------- Primary Account: Standard Mail -- Permit Imprint Revenue for Standard Mail paid at less the regular rate. 1. Balance (credit) is Standard Mail permit imprint revenue paid at less the regular rate. 2. Credit entries are the revenue reported in AIC 130. 3. Debit entries are adjustments.
41411	130	REGULAR STANDARD MAIL A PERMIT IMPRINT ---------- Primary Account: Standard Mail -- Permit Imprint Revenue for Standard Mail paid at less the regular rate. 1. Balance (credit) is Standard Mail permit imprint revenue paid at less the regular rate. 2. Credit entries are the revenue reported in AIC 130. 3. Debit entries are adjustments. Subaccount Usage: Standard Mail A Permit Imprint Regular Rate
41412	000	PERMIT IMPRINT - BOUND PRINTED MATTER ---------- Primary Account: Standard Mail B -- Permit Imprint Permit imprint bound Standard Mail B weighing 16 ounces or more but not exceeding 10 pounds each. 1. Balance (credit) is permit imprint bound printed Standard Mail mail revenue. 2. Credit entries are revenue reported in AIC 131 supported by Forms 3605 and/or 3602. 3. Debit entries are adjustments.
41412	131	BOUND PRNTD MATTER STDRD MAIL B PRMT IMPR REV ---------- Primary Account: Standard Mail B -- Permit Imprint Permit imprint bound Standard Mail B weighing 16 ounces or more but not exceeding 10 pounds each. 1. Balance (credit) is permit imprint bound printed Standard Mail mail revenue. 2. Credit entries are revenue reported in AIC 131 supported by Forms 3605 and/or 3602. 3. Debit entries are adjustments. Subaccount Usage: Bound Printed Matter -- Standard Mail B Permit Imprint
41413	000	PERMIT IMPRINT - INTERNATIONAL ONLY ---------- Primary Account: All Other Permit Imprint Revenue from permit imprints other than presort for First-Class Mail and Standard Mail (except that covered in 41412). 1. Balance (credit) is the revenue from permit imprints other than presort for First-Class Mail and Standard Mail (except that covered in 41412). 2. Credit entries are revenue reported in AIC 132. 3. Debit entries are adjustments.

Revenue Accounts

Account Number	Sub account	Account Description
41413	132	ALL OTHER PERMIT IMPRINT ---------- Primary Account: All Other Permit Imprint Revenue from permit imprints other than presort for First-Class Mail and Standard Mail (except that covered in 41412). 1. Balance (credit) is the revenue from permit imprints other than presort for First-Class Mail and Standard Mail (except that covered in 41412). 2. Credit entries are revenue reported in AIC 132. 3. Debit entries are adjustments. Subaccount Usage: All Other Permit Imprint Postage
41414	000	PERMIT IMPRINT - STANDARD MAIL - NONPROFIT ---------- Primary Account: Bulk Rate Standard Mail Permit Imprint -- Special Rate Bulk rate third class permit imprint for authorized organizations paid at the special rate. 1. Balance (credit) is revenue from bulk rate Standard Mail permit imprint mail paid at the special rate. 2. Credit entries are revenue as shown in AIC 125. 3. Debit entries are adjustments.
41414	125	NON-PROFIT STANDARD MAIL A PERMIT IMPRINT REV ---------- Primary Account: Bulk Rate Standard Mail Permit Imprint -- Special Rate Bulk rate third class permit imprint for authorized organizations paid at the special rate. 1. Balance (credit) is revenue from bulk rate Standard Mail permit imprint mail paid at the special rate. 2. Credit entries are revenue as shown in AIC 125. 3. Debit entries are adjustments. Subaccount Usage: Nonprofit Standard Mail A Permit Imprint Revenue
41415	000	REV-POSTAGE-1STCLMAIL-SEMI-POSTAL STAMP SALES ---------- REV-POSTAGE-1STCLMAIL-SEMI-POSTAL STAMP SALES
41415	084	REV-POSTAGE-FIRST CLS ML-BREAST CANCER STMP ---------- REV-POSTAGE-FIRST CLS ML-BREAST CANCER STMP
41415	087	REV-POSTAGE-1ST CL ML-THE HEROES STAMP SALES ---------- REV-POSTAGE-1ST CL ML-THE HEROES STAMP SALES
41415	089	DOMESTIC VIOLENCE STAMP SALES ---------- REV-POSTAGE-1ST CL ML-DOMESTIC VIOLENCE STAMP SALES
41416	000	PERMIT IMPRINT - FIRST CLASS MAIL OTHER THAN ---------- Primary Account: First-Class Mail -- Presort Permit Imprint Mail Permit imprint revenue for presort First-Class mail. 1. Balance (credit) is revenue from presort First-Class Mail permit imprint. 2. Credit entries are revenue as shown in AIC 121. 3. Debit entries are adjustments.
41416	121	FIRST CLASS PRESORT PERMIT MAIL REVENUE ---------- Primary Account: First-Class Mail -- Presort Permit Imprint Mail Permit imprint revenue for presort First-Class mail. 1. Balance (credit) is revenue from presort First-Class Mail permit imprint. 2. Credit entries are revenue as shown in AIC 121. 3. Debit entries are adjustments. Subaccount Usage: First-Class Mail Presort Permit Imprint Revenue

Revenue Accounts

Account Number	Sub account	Account Description
41417	000	REV-PSTG-PRMT&OFFCL MAIL-EXPDTD MAIL(SP PRMT) ---------- Primary Account: Expedited Mail (Special Permit) Expedited Mail service paid through nationally assigned numbered customer accounts and controlled by the Expedited Mail Reporting System (EMRS). 1. Balance (credit) is revenue for Expedited Mail customer accounts. 2. Credit entries are from AIC 133. 3. Debit entries are adjustments. Note: Expedited Mail (Special Permit) is not permit imprint mail.
41417	133	EXPEDITED MAIL REVENUE ---------- Primary Account: Expedited Mail (Special Permit) Expedited Mail service paid through nationally assigned numbered customer accounts and controlled by the Expedited Mail Reporting System (EMRS). 1. Balance (credit) is revenue for Expedited Mail customer accounts. 2. Credit entries are from AIC 133. 3. Debit entries are adjustments. Note: Expedited Mail (Special Permit) is not permit imprint mail. Subaccount Usage: Expedited Mail Revenue
41418	000	PERMIT IMPRINT - MEDIA MAIL & LIBRARY MAIL ---------- Primary Account: Standard Mail Presort Permit Standard Mail permit imprint presort revenue. 1. Balance (credit) is revenue from Standard Mail permit imprint. 2. Credit entries are revenue as shown in AIC 124. 3. Debit entries are adjustments.
41418	124	SPECIAL STNDARD MAIL B(PRESORT PRMT IMPR REV) ---------- Primary Account: Standard Mail Presort Permit Standard Mail permit imprint presort revenue. 1. Balance (credit) is revenue from Standard Mail permit imprint. 2. Credit entries are revenue as shown in AIC 124. 3. Debit entries are adjustments. Subaccount Usage: Special Standard Mail B Presort Permit Imprint Revenue
41419	000	REVENUE - PARCELS - BUDGET USE ONLY
41419	223	PERMIT IMPRINT - PARCEL POST POSTAGE ---------- PERMIT IMPRINT - PARCEL POST POSTAGE
41422	000	OMAS WORKLOAD REVENUE ALLOCATION ---------- Primary Account: Official Mail Revenue Allocation Record of the amount of official mailings made at post offices. Revenue is entered to account 41421. 1. Balance (credit) is the amount of official mail entered to the mailstream at post offices. 2. Credit entries are official mail amounts reported in AIC 142. 3. Debit entries are adjustments.
41430	238	PUBLISHERS' PERIODICALS - FOREIGN POSTAGE ---------- PUBLISHERS' PERIODICALS - FOREIGN POSTAGE
41431	000	FREE AND REDUCED RATE MAIL ---------- Primary Account: Free and Reduced Rate Mail Accrued public subsidy less from Congress for free and reduced rate mail. (Contra account 25412.) 1. Balance (credit) is the accrued subsidy from Congress for free and reduced rate mail. 2. Credit entries are accounting period accrued subsidies. 3. Debit entries are adjustments.

Revenue Accounts

Account Number	Sub account	Account Description
41432	000	REVENUE-INT'L SURFACE AIRLIFT MAIL-(ISAL) ---------- Primary Account: International Surface Air Lift Mail (ISAL) This account represents revenue from business mailers for shipment of International Surface Air Lift mail. 1. Balance (credit) represents revenue from billing business mailers for shipment of International Surface Air Lift mail. 2. Credit entries are amounts from billing business. 3. Debit entries are adjustments. Note: Restricted for use by the St. Louis ISC only.
41432	234	REVENUE-INERNATIONAL SURFACE AIRMAIL(BMEUS) ---------- Primary Account: International Surface Air Lift Mail (ISAL) This account represents revenue from business mailers for shipment of International Surface Air Lift mail. 1. Balance (credit) represents revenue from billing business mailers for shipment of International Surface Air Lift mail. 2. Credit entries are amounts from billing business. 3. Debit entries are adjustments. Note: Restricted for use by the St. Louis ISC only.
41433	000	REVENUE-INT'L PRIORITY AIRMAIL-(IPA) ---------- Primary Account: International Priority Airmail (IPA) This account represents revenue from business mailers for shipment of International Priority Airmail 1. Balance (credit) is revenue from business mailers as described above. 2. Credit entries are amounts from billing business mailers for shipment of International Priority Airmail. 3. Debit entries are adjustments. Note: Restricted for use by the St. Louis ISC only.
41433	235	REVENUE-INTERNATIONAL PRIORITY AIRMAIL(BMEUS) ---------- Primary Account: International Priority Airmail (IPA) This account represents revenue from business mailers for shipment of International Priority Airmail 1. Balance (credit) is revenue from business mailers as described above. 2. Credit entries are amounts from billing business mailers for shipment of International Priority Airmail. 3. Debit entries are adjustments. Note: Restricted for use by the St. Louis ISC only.
41434	236	REVENUE-INTERNATIONAL GLOBAL PACKAGE LINK ---------- REVENUE-INTERNATIONAL GLOBAL PACKAGE LINK
41435	000	REVENUE-INTERNET SHIPPING-EXPRESS MAIL ---------- REVENUE-INTERNET SHIPPING-EXPRESS MAIL. Express Mail service paid through online internet applications. 1. Balance (credit) is revenue for Express Mail. 2. Credit entries are revenue. 3. Debit entries are adjustments.
41436	000	REVENUE-INTERNET SHIPPING-PRIORITY MAIL ---------- REVENUE-INTERNET SHIPPING-PRIORITY MAIL. Priority Mail service paid through online internet application. 1. Balance (credit) is revenue for Priority Mail. 2. Credit entries are revenue. 3. Debit entries are adjustments.
41437	000	NETPOST FEES AND REVENUE ---------- NETPOST FEES AND REVENUE
41439	000	REV-OTH-CERTIFIED MAIL FEES-NETPOST ---------- REV-OTH-CERTIFIED MAIL FEES-NETPOST

Revenue Accounts

Account Number	Sub account	Account Description
41440	000	CENTRALIZED POSTAGE PAYMENT - STANDARD MAIL ---------- Primary Account: Centralized Postage -- Standard Mail -- Regular This account is used to record only Standard Mail regular centralized postage revenue processed through the Centralized Postage Payment System domiciled at the Minneapolis Accounting Service Center. 1. Balance (credit) is centralized regular Standard Mail postage revenue. 2. Credit entries are the revenue reported in AIC 143. 3. Debit entries are adjustments.
41440	143	CENTRLZD PSTG PYMNT REG STDRD MAIL A REVENUE ---------- Primary Account: Centralized Postage -- Standard Mail -- Regular This account is used to record only Standard Mail regular centralized postage revenue processed through the Centralized Postage Payment System domiciled at the Minneapolis Accounting Service Center. 1. Balance (credit) is centralized regular Standard Mail postage revenue. 2. Credit entries are the revenue reported in AIC 143. 3. Debit entries are adjustments. Subaccount Usage: Centralized Postage Payment Standard Mail A Revenue
41441	000	CENTRALIZED POSTAGE PAYMENT - STANDARD MAIL - ---------- Primary Account: Centralized Postage -- Standard Mail -- Nonprofit This account is used to record only Standard Mail nonprofit centralized postage revenue processed through the Centralized Postage Payment System domiciled at the Minneapolis Accounting Service Center. 1. Balance (credit) is centralized Standard Mail nonprofit postage revenue. 2. Credit entries are the revenue reported in AIC 144. 3. Debit entries are adjustments. Note: Restricted for use by the New York Rates and Classification Center.
41441	144	CENTRLZD PSTG PYMNT NONPROF STDRD MAIL A REV ---------- Primary Account: Centralized Postage -- Standard Mail -- Nonprofit This account is used to record only Standard Mail nonprofit centralized postage revenue processed through the Centralized Postage Payment System domiciled at the Minneapolis Accounting Service Center. 1. Balance (credit) is centralized Standard Mail nonprofit postage revenue. 2. Credit entries are the revenue reported in AIC 144. 3. Debit entries are adjustments. Note: Restricted for use by the New York Rates and Classification Center. Subaccount Usage: Centralized Postage Payment Standard Mail A Revenue
41499	000	EMERGENCY PREPAREDNESS REVENUE ---------- Emergency Preparedness Appropriation taken into Revenue (for HQ use only). In order to report the appropriation for Emergency Peparedness Revenue nationally on line 08 applicable expense account will be debited and account 41499000 will be credited. 1)Balance (credit) represents YTD appropriation received. 2)Debit entries are adjustments 3)Credit entries are appropriations received
41511	000	REVENUE DEFICIENCY ---------- Primary Account: Postage Due Invoice Revenue collected upon delivery of business reply and/or other postage due matter when a postage due invoice is used in lieu of postage due stamps or meter impressions. All revenue for residual nonqualifying portions of a presort/carrier route mailing. Revenue for the postage due portion of a carrier route/five digit presort mailing at the basic rate. 1. Balance (credit) is revenue collected for postage due as described above. 2. Credit entries are from AIC 114. 3. Debit entries are adjustments.

Revenue Accounts

Account Number	Sub account	Account Description
41511	114	POSTAGE DUE INVOICE ---------- Primary Account: Postage Due Invoice Revenue collected upon delivery of business reply and/or other postage due matter when a postage due invoice is used in lieu of postage due stamps or meter impressions. All revenue for residual nonqualifying portions of a presort/carrier route mailing. Revenue for the postage due portion of a carrier route/five digit presort mailing at the basic rate. 1. Balance (credit) is revenue collected for postage due as described above. 2. Credit entries are from AIC 114. 3. Debit entries are adjustments. Subaccount Usage: Postage Due Invoices
41511	119	POSTAGE DUE INVOICE ---------- Primary Account: Postage Due Invoice Revenue collected upon delivery of business reply and/or other postage due matter when a postage due invoice is used in lieu of postage due stamps or meter impressions. All revenue for residual nonqualifying portions of a presort/carrier route mailing. Revenue for the postage due portion of a carrier route/five digit presort mailing at the basic rate. 1. Balance (credit) is revenue collected for postage due as described above. 2. Credit entries are from AIC 114. 3. Debit entries are adjustments. Subaccount Usage: Revenue Deficiency Found
41521	000	REVENUE-POSTAGE-OTH INTRNTNL REPLY COUPONS ---------- Primary Account: International Reply Coupons Revenue for the net redemption of International Reply Coupons (IRC). 1. Balance (credit) is the net of revenue from and reimbursements to other countries. 2. Credit entries are for IRCs issued in other countries and redeemed in the United States in exchange for stamps. 3. Debit entries are payments for IRCs issued in United States and exchanged for stamps in other countries.
41590	000	POSTAGE AND FEES REFUNDED ---------- Primary Account: Postage and Fees Refunded Refunds for postage and fees paid by postage. 1. Balance (debit) is refunds of postage and fees. 2. Debit entries are amounts refunded to customers as reported in AIC 536. 3. Credit entries are adjustments.
41590	676	REVENUE-POSTAGE-OTHER POSTAGE & FEES REFUNDED ---------- Primary Account: Postage and Fees Refunded Refunds for postage and fees paid by postage. 1. Balance (debit) is refunds of postage and fees. 2. Debit entries are amounts refunded to customers as reported in AIC 536. 3. Credit entries are adjustments. Subaccount Usage: Expedited Mail Refunds
41593	000	REVENUE-PRECANCELLED STAMPS-BUDGET USE ONLY
41593	525	REVENUE-OTHER-REFUNDS-PRE-CANCELED STAMP ---------- REVENUE-OTHER-REFUNDS-PRE-CANCELED STAMP
41594	000	REVENUE-REFUND-REVENUE DEFICIENCY COLLECTED ---------- Primary Account: Refund -- Revenue Deficiency -- Collected This account is used to record refunds of revenue deficiency collected 1. Balance (debit) is refunds of revenue deficiency collected. 2. Debit entries are amounts refunded to customers as reported in AIC 532. 3. Credit entries are adjustments.

Revenue Accounts

Account Number	Sub account	Account Description
41594	532	REVENUE REFUND REVENUE DEFICIENCY COLLECTED ---------- Primary Account: Refund -- Revenue Deficiency -- Collected This account is used to record refunds of revenue deficiency collected 1. Balance (debit) is refunds of revenue deficiency collected. 2. Debit entries are amounts refunded to customers as reported in AIC 532. 3. Credit entries are adjustments. Subaccount Usage: Refund -- Revenue Deficiency
41595	000	REVENUE-FORBEARANCE-REVENUE DEFICIENCY ---------- Primary Account: Forbearance -- Revenue Deficiency This account is used to record forbearance of revenue deficiency. 1. Balance (credit) is the amount of revenue deficiency collected. 2. Credit entries are amounts of revenue deficiency reported in AIC 533. 3. Debit entries include any adjustments.
41595	533	REVENUE FORBEARANCE REVENUE DEFICIENCY ---------- Primary Account: Forbearance -- Revenue Deficiency This account is used to record forbearance of revenue deficiency. 1. Balance (credit) is the amount of revenue deficiency collected. 2. Credit entries are amounts of revenue deficiency reported in AIC 533. 3. Debit entries include any adjustments.
41596	526	REVENUE-OTHER-REFUND-CUSTOMER METER POSTAGE ---------- REVENUE-OTHER-REFUND-CUSTOMER METER POSTAGE
41596	558	REVENUE-REFUND-CUSTOMER METER WITHDRAWN ---------- REVENUE-REFUND-CUSTOMER METER WITHDRAWN
41597	528	REVENUE-OTHER-REFUND-PERMIT POSTAGE ---------- REVENUE-OTHER-REFUND-PERMIT POSTAGE
41598	553	REVENUE-OTHER-REFUND-STAMP & FEES ---------- REVENUE-OTHER-REFUND-STAMP & FEES
41599	541	REVENUE-OTHER-REFUND-VALUE ADDED SERVICE ---------- REVENUE-OTHER-REFUND-VALUE ADDED SERVICE
41601	000	REVENUE -GAIN OR LOSS-FOREIGN EXCHANGE ---------- REVENUE -GAIN OR LOSS-FOREIGN EXCHANGE
41602	000	REVENUE- GAIN OR LOSS-FGN XCHNG - YE ESTIMATE ---------- REVENUE- GAIN OR LOSS-FGN XCHNG - YE ESTIMATE
41616	000	REV-FRGN CNTRS-REG INTL BUS RPLY-FRGN CNTRS ---------- REV-FRGN CNTRS-REG INTL BUS RPLY-FRGN CNTRS

Revenue Accounts

Account Number	Sub account	Account Description
41617	000	REV-FRGN CNTRS-REG IBRS LOCAL RESPNSE MAIL ---------- REV-FRGN CNTRS-REG IBRS LOCAL RESPNSE MAIL
41625	000	REV-FOREIGN COUNTRIES-GLOBAL DIR INBOUND ---------- REV-FOREIGN COUNTRIES-GLOBAL DIR INBOUND
41632	000	REVENUE ACCT-FOREIGN COUNTRIES-GPL RETURNS ---------- REVENUE ACCT-FOREIGN COUNTRIES-GPL RETURNS
41645	000	REVENUE-FOREIGN COUNTRIES-GLBL DIRECT INBOUND ---------- REVENUE-FOREIGN COUNTRIES-GLBL DIRECT INBOUND
41645	240	REVENUE-POSTAGE-GLOBAL DIRECT INBOUND ---------- REVENUE-POSTAGE-GLOBAL DIRECT INBOUND
41661	000	REV-INTL PROD&SVC-TRMNL DUES-SURFACE/ISAL ---------- REV-INTL PROD&SVC-TRMNL DUES-SURFACE/ISAL
41662	000	REV-FRGN CNTRS-TERMINAL DUES-AIR ---------- REV-FRGN CNTRS-TERMINAL DUES-AIR
41663	000	REV-FRGN CNTRS-PRACEL POST ---------- REV-FRGN CNTRS-PRACEL POST
41664	000	REV-FRGN CNTRS-INTL EXPRESS MAIL ---------- REV-FRGN CNTRS-INTL EXPRESS MAIL
41665	000	REV-FRGN CNTRS-TRANSIT CHARGES-SURFACE ---------- REV-FRGN CNTRS-TRANSIT CHARGES-SURFACE
41666	000	REV-INTL PROD&SVC-AIRMAIL INTERNAL&FWRDNG ---------- REV-INTL PROD&SVC-AIRMAIL INTERNAL&FWRDNG
41668	000	REV FRGN CNTRS-INDEMNITY CLAIMS ---------- REV FRGN CNTRS-INDEMNITY CLAIMS

Revenue Accounts

Account Number	Sub account	Account Description
42101	000	REVENUE-PACKAGING PRODUCTS NAT'LY GENERATED ---------- Primary Account: Packaging Products -- Nationally Generated Revenue from the sale of nationally authorized retail products. These products include but are not limited to padded mailing bags mailing tubes corrugated boxes clasp envelops cassette mailers postage stamp affixers and strapping tape. 1. Balance (credit) is revenue from the sale of nationally generated products. 2. Credit entries are amounts from the sale of nationally generated products as reported in AIC 093. 3. Debit entries are adjustments.
42101	093	REVENUE-PACKAGING PRODUCTS NAT'LY GENERATED ---------- Primary Account: Packaging Products -- Nationally Generated Revenue from the sale of nationally authorized retail products. These products include but are not limited to padded mailing bags mailing tubes corrugated boxes clasp envelops cassette mailers postage stamp affixers and strapping tape. 1. Balance (credit) is revenue from the sale of nationally generated products. 2. Credit entries are amounts from the sale of nationally generated products as reported in AIC 093. 3. Debit entries are adjustments. Subaccount Usage: Expedited Mail Refunds / Packing Product Sales
42102	000	REVENUE-RETAIL PRODUCTS-POSTAL RELATED MERCH ---------- Primary Account: Postal-Related Merchandise Revenue from the sale of field generated products such as pins T-shirts sweatshirts and baseball caps which bear an official postage stamp image. 1. Balance (credit) is revenue from the sale of field generated products. 2. Credit entries are amounts from the sale of field generated products as reported in AIC 098. 3. Debit entries are adjustments.
42102	098	REVENUE-RETAIL PRODUCTS-POSTAL RELATED MERCH ---------- Primary Account: Postal-Related Merchandise Revenue from the sale of field generated products such as pins T-shirts sweatshirts and baseball caps which bear an official postage stamp image. 1. Balance (credit) is revenue from the sale of field generated products. 2. Credit entries are amounts from the sale of field generated products as reported in AIC 098. 3. Debit entries are adjustments. Subaccount Usage: Postal-Related Merchandise Sales
42105	000	REVENUE-RETAIL - DROP BOX ALLIANCE ---------- Primary Account: Olympic Product Sales Revenue generated from the sale of retail products authorized through the U.S. Olympic Committee. 1. Balance (credit) is revenue from the sale of Olympic-related products. 2. Credit entries are amounts from the sale of Olympic retail products as reported in AIC 099. 3. Debit entries are adjustments.
42107	000	REVENUE- PHILATELIC PRODUCTS - BUDGET USE
42107	092	REVENUE-RETAIL PROD PHILATELIC PROD SALES ---------- Primary Account: Philatelic Product Sales Revenue from philatelic product sales. 1. Balance (credit) is revenue from philatelic product sales. 2. Credit entries are amounts from philatelic product sales as reported in AIC 092. 3. Debit entries are adjustments. Subaccount Usage: Philatelic Product Sales
42199	000	COGS - PACKAGING PRODS NATL GENERATED - CONTR ---------- COGS - PACKAGING PRODS NATL GENERATED - CONTROL

Revenue Accounts

Account Number	Sub account	Account Description
42341	000	MIGRATORY BIRD STAMPS ---------- Primary Account: Migratory Bird Hunting and Conservation Stamps Reimbursements from the Department of Interior for the expense incurred in the sale of migratory bird stamps. 1. Balance (credit) is the reimbursement from the Department of Interior for the expense incurred in connection with the sale of migratory bird stamps. 2. Credit entries are reimbursements from the Department of Interior. 3. Debit entries are adjustments.
43311	000	MONEY ORDERS DOMESTIC FEES-OTH. APO'S&NPO'S ---------- Primary Account: Money Orders Fees -- Domestic Fees for domestic Money Orders issued. 1. Balance (credit) is revenue from domestic money order fees. 2. Credit entries are domestic money order fees reported in AIC 101. 3. Debit entries are adjustments.
43311	101	MONEY ORDERS DOMESTIC FEES-OTH APO'S & NPO'S ---------- Primary Account: Money Orders Fees -- Domestic Fees for domestic Money Orders issued. 1. Balance (credit) is revenue from domestic money order fees. 2. Credit entries are domestic money order fees reported in AIC 101. 3. Debit entries are adjustments. Subaccount Usage: Domestic Money Order Fee
43312	000	MONEY ORDERS DOMESTIC FEES-APOS AND NPOS ---------- Primary Account: Money Orders Fees -- Military Post Office Fees from the sale of military Money Orders at military post offices recorded by the Money Order Branch St. Louis Accounting Service Center. 1. Balance (credit) is the amount of military money order fees recorded by the Money Order Branch. 2. Credit entries are made by the Money Order Branch based on vouchers received from military post offices during the accounting period. 3. Debit entries are adjustments.
43313	000	MONEY ORDERS DOMESTIC FEES UNCOLLECTED ---------- Primary Account: No Fee Money Orders -- Offset Offset to domestic money order fee revenue for which no fee has been paid for: (a) Money Orders issued to the Regional Commissioner of Customs as remittance for collections from customers for dutiable parcels; and (b) authorized post office payments. The money order fees must be recorded for revenue (43311) and reconciliation purposes but this offset is necessary. 1. Balance (debit) is money order fees offset. 2. Debit entries are offsets for fees collected as reported in AIC 586. 3. Credit entries are adjustments.
43313	586	MONEY ORDERS DOMESTIC FEES UNCOLLECTED ---------- Primary Account: No Fee Money Orders -- Offset Offset to domestic money order fee revenue for which no fee has been paid for: (a) Money Orders issued to the Regional Commissioner of Customs as remittance for collections from customers for dutiable parcels; and (b) authorized post office payments. The money order fees must be recorded for revenue (43311) and reconciliation purposes but this offset is necessary. 1. Balance (debit) is money order fees offset. 2. Debit entries are offsets for fees collected as reported in AIC 586. 3. Credit entries are adjustments. Subaccount Usage: Fee Offset -- No Fee Money Order

Revenue Accounts

Account Number	Sub account	Account Description
43314	000	MONEY ORDERS DOMESTIC FEES-ADJUSTMENTS ---------- Primary Account: Money Orders Fees -- Domestic Adjustments Post-audit adjustment to domestic money order fees. Adjustments arise from differences in fees reported on Postmasters' Statements of Account and corresponding fees generated by the money order system. (Contra account 1341.7.) 1. Balance (debit/credit) represents post audit adjustments to money order fees as reported on the Statements of Account. 2. Debit entries are amounts over reported (audit difference -- short) on the Statements of Account. (Contra debit 1341.7.) 3. Credit entries are amounts under reported (audit difference -- over) on the Statements of Account. (Contra debit 13417.)
43315	000	MONEY ORDERS INTERNATIONAL FEES-U.S. ISSUED ---------- Primary Account: Money Orders Fees -- International U.S. Issued Fees for international Money Orders issued in the United States. 1. Balance (credit) is fees for applications for international Money Orders. 2. Credit entries are amounts reported in AIC 103. 3. Debit entries are adjustments.
43315	103	MONEY ORDERS INTERNATIONAL FEES-US ISSUED ---------- Primary Account: Money Orders Fees -- International U.S. Issued Fees for international Money Orders issued in the United States. 1. Balance (credit) is fees for applications for international Money Orders. 2. Credit entries are amounts reported in AIC 103. 3. Debit entries are adjustments. Subaccount Usage: International Money Order Fee
43316	000	MONEY ORDERS INTERNATIONAL FEES-ADJUSTMENTS ---------- Primary Account: Money Order Fees -- International Adjustments Post audit adjustments for international money order fees. Adjustments arise from difference in fees reported on Statements of Account and corresponding fees generated by the money order system. Refunds for fraud/no business transactions. 1. Balance (debit/credit) is post audit adjustments to international money order fees as reported on Statements of Account and refunds for fraud/no business transactions. 2. Debit entries are amounts over reported (audit difference -- short) on the Statements of Account. (Contra credit 13417.) 3. Credit entries are amounts (a) under reported (audit difference -- over) on the Statements of Account (contra debit 13417) and (b) refunds for fraud/no business transactions (contra debit 21251).
43317	000	MO'S COMMISSIONS FOR REDEEMG INT'L FORGN ISSU ---------- Primary Account: Money Orders -- Commission for Redeeming International Foreign Issue Commission charged other countries for redeeming their international Money Orders issued for payment in the United States. 1. Balance (credit) is the amount to be charged foreign countries for the redemption of their international Money Orders. 2. Credit entries are amounts to be charged to foreign countries for redeemed international Money Orders of the accounting period. 3. Debit entries are adjustments.
43318	000	OUTSTANDING MONEY ORDERS TAKEN INTO REVENUE ---------- Primary Account: Money Orders -- Outstanding Money Orders Taken Into Revenue Face value of domestic Money Orders unredeemed for one year or more. 1. Balance (credit) is revenue from unredeemed domestic Money Orders. 2. Credit entries are unredeemed domestic Money Orders. 3. Debit entries are adjustments and domestic Money Orders subsequently redeemed.

Revenue Accounts

Account Number	Sub account	Account Description
43319	000	MO'S-GAIN/LOSS OF FORGN EXCHANGE TRANSACTIONS ---------- Primary Account: Money Orders -- Gain or Loss on Foreign Exchange Transactions Gain or loss from foreign exchange transactions rate below (gain) or above (loss) to note charge by other countries for the services rendered. This account also reflects differences between amount charged money order customers and the amount at which settlement is made with the other country. 1. Balance (debit/credit) is the net gain or loss on exchange rates and difference between amounts charged customers and settlement made with other countries. 2. Debit entries are losses from foreign exchange and settlement of Money Orders at a higher rate with foreign countries. 3. Credit entries are gains from foreign exchange transactions and settlement of Money Orders at a lower rate with foreign countries.
43320	000	TWELVE MONTH BOX RENTS ---------- Primary Account: Box Rent and Caller Service Box rent and caller service revenue based on previous fiscal year collections which are applied equally over the current fiscal year. 1. Balance (credit) is the box rent and caller service revenue for the fiscal year. 2. Credit entries are the equal accounting period amounts based on the previous fiscal year collections. (Debit contra account 25220.) 3. Debit entries are adjustments.
43320	115	REV RETAIL SERVICE BOX RENT & CALLER SVC ---------- Primary Account: Box Rent and Caller Service Box rent and caller service revenue based on previous fiscal year collections which are applied equally over the current fiscal year. 1. Balance (credit) is the box rent and caller service revenue for the fiscal year. 2. Credit entries are the equal accounting period amounts based on the previous fiscal year collections. (Debit contra account 25220.) 3. Debit entries are adjustments.
43320	158	SIX MONTH BOX RENT ---------- Primary Account: Box Rent and Caller Service Box rent and caller service revenue based on previous fiscal year collections which are applied equally over the current fiscal year. 1. Balance (credit) is the box rent and caller service revenue for the fiscal year. 2. Credit entries are the equal accounting period amounts based on the previous fiscal year collections. (Debit contra account 25220.) 3. Debit entries are adjustments.
43321	000	SIX MONTH BOX RENTS ---------- SIX MONTH BOX RENTS
43330	000	ON-SITE METER SETTING FEES ---------- Primary Account: On-Site Meter Setting Fees Fees charged by the Postal Service for setting customers' postage meters at locations other than post offices. 1. Balance (credit) is fees charged for setting customers' postage meters. 2. Credit entries are the amounts reported in AIC 112. 3. Debit entries are adjustments.
43330	112	ON-SITE METER SETTING FEES ---------- Primary Account: On-Site Meter Setting Fees Fees charged by the Postal Service for setting customers' postage meters at locations other than post offices. 1. Balance (credit) is fees charged for setting customers' postage meters. 2. Credit entries are the amounts reported in AIC 112. 3. Debit entries are adjustments. Subaccount Usage: Postage Meters -- On-Site Fees

Revenue Accounts

Account Number	Sub account	Account Description
43333	000	MECHANDISE RETURN SVS - ANNUAL MAILING FEE ---------- Primary Account: Merchandise Return Service -- Annual Mailing Fee Fee paid by mailer for use of the Merchandise Return Service. Revenue is collected through the postage due system at the mailer's post office. 1. Balance (credit) is fees from Merchandise Return Service customers. 2. Credit entries are the amounts reported in AIC 141. 3. Debit entries are adjustments.
43333	141	MERCHANDISE RETURN SVCS-ANNUAL MAILING FEE ---------- Primary Account: Merchandise Return Service -- Annual Mailing Fee Fee paid by mailer for use of the Merchandise Return Service. Revenue is collected through the postage due system at the mailer's post office. 1. Balance (credit) is fees from Merchandise Return Service customers. 2. Credit entries are the amounts reported in AIC 141. 3. Debit entries are adjustments. Subaccount Usage: Merchandise Return Service -- Annual Mailing Fee
43334	000	BUSINESS REPLY-ANNUAL PERMIT FEE ---------- Primary Account: Business Reply -- Annual Permit Fee Annual permit fee for business reply mailers. 1. Balance (credit) is annual permit fees paid by business reply mailers. 2. Credit entries are the amounts reported in AIC 134. 3. Debit entries are adjustments.
43334	134	BUSINESS REPLY-ANNUAL PERMIT FEE ---------- Primary Account: Business Reply -- Annual Permit Fee Annual permit fee for business reply mailers. 1. Balance (credit) is annual permit fees paid by business reply mailers. 2. Credit entries are the amounts reported in AIC 134. 3. Debit entries are adjustments. Subaccount Usage: Business Reply -- Annual Permit Fee
43335	000	ADV DPST BUS RPLY-ANNUAL ACCOUNTING FEE ---------- Primary Account: Advance Deposit Business Reply Mail -- Annual Accounting Fee Annual accounting fee paid by business reply mailers who maintain an advance deposit account to avail themselves of the reduced rate of postage. 1. Balance (credit) is annual accounting fee paid by business reply mailers maintaining an advance deposit account. 2. Credit entries are the amounts reported in AIC 116. 3. Debit entries are adjustments.
43335	116	ADV DPST BUS RPLY-ANNUAL ACCOUNTING FEE ---------- Primary Account: Advance Deposit Business Reply Mail -- Annual Accounting Fee Annual accounting fee paid by business reply mailers who maintain an advance deposit account to avail themselves of the reduced rate of postage. 1. Balance (credit) is annual accounting fee paid by business reply mailers maintaining an advance deposit account. 2. Credit entries are the amounts reported in AIC 116. 3. Debit entries are adjustments. Subaccount Usage: Business Reply Mail Annual Accounting Fee
43336	000	FIRST-CLASS PRESORT MAILING FEE ---------- Primary Account: First-Class Mail -- Presort Mailing Fee Annual fees collected for the privilege of mailing First-Class Mail matter under the presort discount program. 1. Balance (credit) is annual fees paid by First-Class Mail presort mailers. 2. Credit entries are the amounts reported in AIC 117. 3. Debit entries are adjustments.

Revenue Accounts

Account Number	Sub account	Account Description
43336	117	FIRST CLASS PRESORT MAILING FEE ---------- Primary Account: First-Class Mail -- Presort Mailing Fee Annual fees collected for the privilege of mailing First-Class Mail matter under the presort discount program. 1. Balance (credit) is annual fees paid by First-Class Mail presort mailers. 2. Credit entries are the amounts reported in AIC 117. 3. Debit entries are adjustments. Subaccount Usage: First-Class Mail Presort Mailing Fee
43337	000	REVENUE-RETAIL SVCS-STRD MAIL-PRSRT MAIL FEE ---------- Primary Account: Standard Mail -- Presort Mailing Fee Annual fee collected for the privilege of mailing Standard Mail matter under the presort discount program. 1. Balance (credit) is annual fees paid by Standard Mail presort mailers. 2. Credit entries are the amounts reported in AIC 118. 3. Debit entries are adjustments.
43337	118	SPECIAL STANDARD MAIL B PRESORT MAIL FEES ---------- Primary Account: Standard Mail -- Presort Mailing Fee Annual fee collected for the privilege of mailing Standard Mail matter under the presort discount program. 1. Balance (credit) is annual fees paid by Standard Mail presort mailers. 2. Credit entries are the amounts reported in AIC 118. 3. Debit entries are adjustments. Subaccount Usage: Special Standard Mail B Presort Mailing Fee
43339	000	REV-RET SVC-PARC PST-DEST BMC/ASF-ANNUAL FEE ---------- Primary Account: Parcel Post -- Destination BMC/ASF -- Annual Fee This account is used to record annual fees collected for the privilege of mailing parcel post mail at a discounted rate. The discount is offered to the mailer for directly depositing the parcel post mail by the mailer at the destination BMC. 1. Balance (Credit) represents annual fees paid by parcel post destination Bulk Mail Center/Airmail Sectional Facility mailers. 2. Credit entries are the revenue reported in AIC 142. 3. Debit entries include any adjustments.
43339	142	REV-RET SVC-PARC PST-DEST BMC/ASF-ANNUAL FEE ---------- Primary Account: Parcel Post -- Destination BMC/ASF -- Annual Fee This account is used to record annual fees collected for the privilege of mailing parcel post mail at a discounted rate. The discount is offered to the mailer for directly depositing the parcel post mail by the mailer at the destination BMC. 1. Balance (Credit) represents annual fees paid by parcel post destination Bulk Mail Center/Airmail Sectional Facility mailers. 2. Credit entries are the revenue reported in AIC 142. 3. Debit entries include any adjustments. Subaccount Usage: Parcel Post Destination BMC/ASF -- Annual Mailing Fee
43340	000	REVENUE-STAMPS BY PHONE-HANDLING CHARGES ---------- Primary Account: Stamps by Phone -- Handling Charges Revenue from handling charges assessed to credit card customers who purchase postage by the 800 phone numbers. Restricted to Philatelic Fulfillment. 1. Balance (Credit) is the total handling charges paid for stamps by phone customers. 2. Credit entries are amounts reported in AIC 137 on the Statement of Account submitted by Philatelic Fulfillment. 3. Debit entries are adjustments.
43340	137	REVENUE-MAIL/PHONE ORDER-HANDLING CHARGES ---------- Primary Account: Stamps by Phone -- Handling Charges Revenue from handling charges assessed to credit card customers who purchase postage by the 800 phone numbers. Restricted to Philatelic Fulfillment. 1. Balance (Credit) is the total handling charges paid for stamps by phone customers. 2. Credit entries are amounts reported in AIC 137 on the Statement of Account submitted by Philatelic Fulfillment. 3. Debit entries are adjustments. Subaccount Usage: Stamps by Phone Handling Charges

Revenue Accounts

Account Number	Sub account	Account Description
43341	155	REVENUE-MERCHANDISE RETURN SERVICE ---------- REVENUE-MERCHANDISE RETURN SERVICE
43342	169	REVENUE-QBRM QUARTERLY BILLING FEE ---------- REVENUE-QBRM QUARTERLY BILLING FEE
43343	197	REVENUE-BOUND PRINTED MATTER-MAILING FEE ---------- REVENUE-BOUND PRINTED MATTER-MAILING FEE
43350	000	RETAIL SERVICES REVENUE ---------- Primary Account: Retail Services Revenue. Revenue received from retail services or from vendors that provide services within post office lobbies not classified under other accounts and reported by entities other than post offices. 1. Balance (credit) is revenue from retail services. 2. Credit entries include amounts collected for retail services. 3. Debit entries are adjustments.
43350	108	PREMIUM FORWARDING SERVICE APPLICATION FEE ---------- Premium Forwarding Service Application Fee Primary Account: Retail Services Revenue. Revenue received as application fee for premium forwarding service. 1. Balance (credit) is revenue for premium forwarding services application fee. 2. Credit entries include amounts collected for application fee. 3. Debit entries are adjustments. Typical entry is from AIC 108.
43350	123	RETAIL SERVICES REVENUE ---------- Primary Account: Retail Services Revenue. Funds collected from Post Office Box keys (refundable and non-refundable fees) PO Box lock replacement fees unresolved overages from employee stamp credits (more than 1-year old) unresolved overages from cash credits (more than 90-days old) and revenue received from vendors that provide services within post office lobbies. 1. Balance (credit) is revenue from retail services. 2. Credit entries include amounts collected for retail services as described above and reported in AIC 126. 3. Debit entries are adjustments.
43350	159	PREMIUM FORWARDING SERVICE FEE ---------- Premium Forwarding Service Fee Primary Account: Retail Services Revenue. Revenue received for premium forwarding services. 1. Balance (credit) is revenue from premium forwarding services. 2. Credit entries include amounts collected for retail services. 3. Debit entries are adjustments. Typical entry is from AIC 159.
43350	241	PASSPORT PHOTO SERVICES ---------- Primary Account: Retail Services Revenue. Revenue reported by post offices for passport photo services. 1. Balance (credit) is revenue from passport photo services. 2. Credit entries are for passport photo services provided and reported in AIC 241. 3. Debit entries are adjustments.

Revenue Accounts

Account Number	Sub account	Account Description
43350	535	REFUND OF RETAIL SERVICES REVENUE ---------- Primary Account: Retail Services Revenue. Adjustments related to and offset against retail services revenue. 1. Balance (debit) is refund of revenue from retail services. 2. Debit entries include amounts reported as refunds or adjustments to retail services revenue in AIC 535. 3. Credit entries are adjustments.
43350	623	REFUND OF PREMIUM FORWARDING SERVICE FEE ---------- Refund of Premium Forwarding Service Application Fee Primary Account: Retail Services Revenue. Refund of previously reported revenue received as application fee for premium forwarding service. 1. Balance (debit) is refund of premium forwarding services application fee. 2. Credit entries are adjustments. 3. Debit entries are refunds (or adjustments). Typical entry is from AIC 623.
43360	000	REVENUE-SUBSCRIPTION SERV.-ANNUAL MEMBERSHIP ---------- Primary Account: Subscription Service -- Annual Membership Fee Annual fees collected for subscription service from subscribers to the Commemorative Stamp Club. 1. Balance (credit) is the annual fees paid by Commemorative Stamp Club members. 2. Credit entries are amounts reported in AIC 128 by Philatelic Fulfillment. 3. Debit entries are adjustments.
43360	128	REVENUE-SUBSCRIPTION SERV-ANNUAL MEMBERSHIP ---------- Primary Account: Subscription Service -- Annual Membership Fee Annual fees collected for subscription service from subscribers to the Commemorative Stamp Club. 1. Balance (credit) is the annual fees paid by Commemorative Stamp Club members. 2. Credit entries are amounts reported in AIC 128 by Philatelic Fulfillment. 3. Debit entries are adjustments. Subaccount Usage: Subscription Service Fees
43370	000	CHANGE OF ADDRESS INFORMATION FEES ---------- Primary Account: Change of Address Information Fees Revenue for furnishing change of address information to customers. 1. Balance (credit) is revenue for furnishing change of address information to customers. 2. Credit entries are the amounts reported in AIC 129. 3. Debit entries are adjustments.
43370	129	CHANGE OF ADDRESS INFORMATION FEES ---------- Primary Account: Change of Address Information Fees Revenue for furnishing change of address information to customers. 1. Balance (credit) is revenue for furnishing change of address information to customers. 2. Credit entries are the amounts reported in AIC 129. 3. Debit entries are adjustments. Subaccount Usage: Change of Address Information Fees
43380	000	PRIVACY ACT COPYING FEES ---------- Primary Account: Privacy Act Copying Fees Fees for providing copies of Postal Service records as the result of Privacy Act requests. 1. Balance (credit) is revenue for providing copies of Postal Service records. 2. Credit entries are the amounts reported in AIC 127. 3. Debit entries are adjustments.
43380	127	PRIVACY ACT COPYING FEES ---------- Primary Account: Privacy Act Copying Fees Fees for providing copies of Postal Service records as the result of Privacy Act requests. 1. Balance (credit) is revenue for providing copies of Postal Service records. 2. Credit entries are the amounts reported in AIC 127. 3. Debit entries are adjustments. Subaccount Usage: Privacy Act Copying Fees

Revenue Accounts

Account Number	Sub account	Account Description
43381	000	CORRECTION OF MAILING LIST-OTHER REVENUE ---------- Primary Account: Correction of Mailing Lists Revenue for correction of mailing lists. 1. Balance (credit) is revenue from correction of mailing lists. 2. Credit entries are the amounts reported in AIC 120. 3. Debit entries are adjustments.
43381	120	CORRECTION OF MAILING LIST-OTHER REVENUE ---------- Primary Account: Correction of Mailing Lists Revenue for correction of mailing lists. 1. Balance (credit) is revenue from correction of mailing lists. 2. Credit entries are the amounts reported in AIC 120. 3. Debit entries are adjustments. Subaccount Usage: Correction of Mailing Lists
43382	000	REVENUE-RETAIL SERVICES-PERIODICALS APPL FEES ---------- Primary Account: Periodicals -- Application Fee This account is used to record Periodicals application fees. 1. Balance (credit) represents revenue from Periodicals applications fees. 2. Credit entries are the amounts reported in AIC 139. 3. Debit entries are adjustments.
43382	139	PERIODICALS APPLICATION FEES ---------- Primary Account: Periodicals -- Application Fee This account is used to record Periodicals application fees. 1. Balance (credit) represents revenue from Periodicals applications fees. 2. Credit entries are the amounts reported in AIC 139. 3. Debit entries are adjustments. Subaccount Usage: Periodicals Application Fees
43383	000	PERMIT IMPRINT APPLICATION FEES-OTHER REVENUE ---------- Primary Account: Permit Imprint Application Fee Fee for application to mail with permit imprints. 1. Balance (credit) is revenue from applications to mail with permit imprints. 2. Credit entries are the amounts reported in AIC 140. 3. Debit entries are adjustments.
43383	140	PERMIT IMPRINT APPLICATION FEES-OTHER REVENUE ---------- Primary Account: Permit Imprint Application Fee Fee for application to mail with permit imprints. 1. Balance (credit) is revenue from applications to mail with permit imprints. 2. Credit entries are the amounts reported in AIC 140. 3. Debit entries are adjustments. Subaccount Usage: Permit Imprint Application Fees
43384	000	BULK MAILING FEES ---------- Primary Account: Annual Bulk Mailing Fee Fee for bulk mailing at third class rates. 1. Balance (credit) is annual fees paid by bulk mailers of third class matter. 2. Credit entries are the amounts reported in AIC 138. 3. Debit entries are adjustments.
43384	138	BULK MAILING FEE-OTHER REVENUE ---------- Primary Account: Annual Bulk Mailing Fee Fee for bulk mailing at third class rates. 1. Balance (credit) is annual fees paid by bulk mailers of third class matter. 2. Credit entries are the amounts reported in AIC 138. 3. Debit entries are adjustments. Subaccount Usage: Annual Bulk Mailing Fees
43384	172	REVENUE-RETL SVCS-BULK PARCEL RTRN SRVICE FEE ---------- Primary Account: Annual Bulk Mailing Fee Fee for bulk mailing at third class rates. 1. Balance (credit) is annual fees paid by bulk mailers of third class matter. 2. Credit entries are the amounts reported in AIC 138. 3. Debit entries are adjustments.

Revenue Accounts

Account Number	Sub account	Account Description
43385	000	BULK PARCEL RETURN FEE ---------- BULK PARCEL RETURN FEE
43386	000	SERVICES FOR WESTERN UNION-OTHER REVENUE ---------- Primary Account: Services for Western Union Revenue from Western Union for delivery of Mailgrams. 1. Balance (credit) is revenue received from Western Union. 2. Credit entries are accounting period payments. 3. Debit entries are adjustments.
43387	000	SERVICES FOR CONTRACTORS-OTHER REVENUES ---------- Primary Account: Services for Contractors Reimbursements from contractors for services performed for them by postal personnel. 1. Balance (credit) is revenue received from contractors. 2. Credit entries include the amounts reported in AIC 147. 3. Debit entries are adjustments.
43387	147	SERVICES FOR CONTRACTORS-OTHER REVENUE ---------- Primary Account: Services for Contractors Reimbursements from contractors for services performed for them by postal personnel. 1. Balance (credit) is revenue received from contractors. 2. Credit entries include the amounts reported in AIC 147. 3. Debit entries are adjustments. Subaccount Usage: Services for Contractors
43388	000	FREEDOM OF INFORMATION ACT ---------- Primary Account: Freedom of Information Search and Copying Fees Collected Fees for supplying information under the Freedom of Information Act. 1. Balance (credit) is revenue for supplying information. 2. Credit entries include the amounts reported in AIC 198. 3. Debit entries are adjustments.
43388	198	FREEDOM OF INFORMATION ACT ---------- Primary Account: Freedom of Information Search and Copying Fees Collected Fees for supplying information under the Freedom of Information Act. 1. Balance (credit) is revenue for supplying information. 2. Credit entries include the amounts reported in AIC 198. 3. Debit entries are adjustments. Subaccount Usage: Freedom of Information Fees
43389	000	REFUND OF FEES-OTHER REVENUES ---------- Primary Account: Refunds of Fees -- Retail Services Refunds for retail items (box rents application fees etc.) for which service was not performed. 1. Balance (debit) is the refunds to customers. 2. Debit entries are the amounts reported in AIC 535. 3. Credit entries are adjustments.
43389	535	REFUND OF FEES-OTHER REVENUES ---------- Primary Account: Refunds of Fees -- Retail Services Refunds for retail items (box rents application fees etc.) for which service was not performed. 1. Balance (debit) is the refunds to customers. 2. Debit entries are the amounts reported in AIC 535. 3. Credit entries are adjustments. Subaccount Usage: Refund of Fees -- Retail Services

Revenue Accounts

Account Number	Sub account	Account Description
43391	148	REVENUE-CUSTOM FEES & STORAGE CHARGES ---------- Primary Account: Traveler's Check Fees -- Two Signatures This account is used to record revenue generated from the sale of traveler's checks. 1. Balance (credit) is revenue from customer fees. 2. Credit entries are amounts reported in AIC 084. 3. Debit entries are adjustments.
43397	563	REVENUE-RETAIL SVC-INTNL PHILATEL SLS RETURNS ---------- Primary Account: International Philatelic Sales Returns This account is used to record international philatelic sales returns received at the Kansas City Philatelic Fulfillment Center. 1. Balance (debit) represents international sales returns. 2. Debit entries are amounts reported in AIC 563. 3. Debit entries are adjustments. Subaccount Usage: International Returns
43420	000	PASSPORT APPLICATIONS ---------- Primary Account: Passport Applications Reimbursement for expenses incurred at post offices in processing passport applications. 1. Balance (credit) is reimbursement from the State Department for processing passport applications in post offices. 2. Credit entries are the accounting period reimbursements. 3. Debit entries are adjustments.
43420	264	REVENUE-OTHER-PASSPORT APPLICATION FEES ---------- Primary Account: Passport Applications Reimbursement for expenses incurred at post offices in processing passport applications. 1. Balance (credit) is reimbursement from the State Department for processing passport applications in post offices. 2. Credit entries are the accounting period reimbursements. 3. Debit entries are adjustments.
44028	000	MAIL RECOVERY REVENUE & REFUNDS ---------- Primary Account: Unclaimed Monies Dead Letter & Dead Parcel This account is used to record revenue and refunds of monies found in the mail with no return address or incomplete or illegible addresses processed by the dead letter and dead parcel offices. 1. Balance (credit) represents year-to-date revenue from items as described above. 2. Credit entries include revenue received from items as described above. Use AIC 146 and AIC 549 for Dead Letter and Dead Parcel Office Statement of Account Reporting. 3. Debit entries include refunds and adjustments. Note: This account is reserved for use by the five dead letter and dead parcel offices. Unclaimed monies for dead letter and dead parcel revenue will no longer be recorded in account 44030. All other miscellaneous non-postal revenue will continue to be reported in account 44030 (AIC 126).
44028	146	REV-OTH UNCLAIMED MONIES DEAD LETTER & PARCEL ---------- Primary Account: Unclaimed Monies Dead Letter & Dead Parcel This account is used to record revenue and refunds of monies found in the mail with no return address or incomplete or illegible addresses processed by the dead letter and dead parcel offices. 1. Balance (credit) represents year-to-date revenue from items as described above. 2. Credit entries include revenue received from items as described above. Use AIC 146 and AIC 549 for Dead Letter and Dead Parcel Office Statement of Account Reporting. 3. Debit entries include refunds and adjustments. Note: This account is reserved for use by the five dead letter and dead parcel offices. Unclaimed monies for dead letter and dead parcel revenue will no longer be recorded in account 44030. All other miscellaneous non-postal revenue will continue to be reported in account 44030 (AIC 126). Subaccount Usage: Unclaimed Monies From Dead Letter and Dead Parcel Offices

Revenue Accounts

Account Number	Sub account	Account Description
44028	549	REV-OTH UNCLAIMED NONIES DEAD LETTER & PARCEL ---------- Primary Account: Unclaimed Monies Dead Letter & Dead Parcel This account is used to record revenue and refunds of monies found in the mail with no return address or incomplete or illegible addresses processed by the dead letter and dead parcel offices. 1. Balance (credit) represents year-to-date revenue from items as described above. 2. Credit entries include revenue received from items as described above. Use AIC 146 and AIC 549 for Dead Letter and Dead Parcel Office Statement of Account Reporting. 3. Debit entries include refunds and adjustments. Note: This account is reserved for use by the five dead letter and dead parcel offices. Unclaimed monies for dead letter and dead parcel revenue will no longer be recorded in account 44030. All other miscellaneous non-postal revenue will continue to be reported in account 44030 (AIC 126). Subaccount Usage: Refund of Unclaimed Monies From Dead Letter and Dead Parcel Offices
44029	000	REV-OTH AUCTION OF UNCLAIMED MERCHANDISE ---------- Primary Account: Other Auction of Unclaimed Merchandise This account is used to record revenue received from auctions held by the dead letter and dead parcel offices to dispose of unclaimed merchandise found in the mails. 1. Balance (credit) represents year-to-date revenue received from items as described above. 2. Credit entries include revenue received from items as described above. Use AIC 145 for Statement of Account Reporting. 3. Debit entries include refunds and adjustments. Note: This account is reserved for use by the five dead letter and dead parcel offices. Auction of unclaimed merchandise revenue will no longer be recorded in account 44030. All other miscellaneous non-postal revenue will continue to be reported in account 44030 (AIC 126).
44029	145	REV-OTH AUCTION OF UNCLAIMED MERCHANDISE ---------- Primary Account: Other Auction of Unclaimed Merchandise This account is used to record revenue received from auctions held by the dead letter and dead parcel offices to dispose of unclaimed merchandise found in the mails. 1. Balance (credit) represents year-to-date revenue received from items as described above. 2. Credit entries include revenue received from items as described above. Use AIC 145 for Statement of Account Reporting. 3. Debit entries include refunds and adjustments. Note: This account is reserved for use by the five dead letter and dead parcel offices. Auction of unclaimed merchandise revenue will no longer be recorded in account 44030. All other miscellaneous non-postal revenue will continue to be reported in account 44030 (AIC 126). Subaccount Usage: Auction of Unclaimed Merchandise
44030	000	MISCELLANEOUS REVENUE ---------- Primary Account: Miscellaneous Revenue. Revenue not classified under other accounts reported by entities other than post offices. 1. Balance (credit) is miscellaneous revenue. 2. Credit entries include amounts collected for miscellaneous revenue as described above. 3. Debit entries are adjustments.
44030	126	MISCELLANEOUS REVENUE ---------- Primary Account: Miscellaneous Revenue. Revenues not classified under other accounts reported by post offices such as: Funds collected from weighted-average BRM monthly fees loss of postal property lost badges money found loose in the mail jury fees unclaimed money from Mail Recovery Center fines and penalties fees received for jury service or as a witness while on court leave telephone pay station commissions and OWCP checks payable to USPS. 1. Balance (credit) is miscellaneous revenue. 2. Credit entries include amounts collected for miscellaneous revenue as described above and reported in AIC 126. 3. Debit entries are adjustments.

Revenue Accounts

Account Number	Sub account	Account Description
44030	262	MISCELLANEOUS REVENUE-NORMAN TRAINING CENTER ---------- Primary Account: Miscellaneous Revenue. Revenue not classified under other accounts. 1. Balance (credit) is miscellaneous revenue. 2. Credit entries include amounts collected for miscellaneous revenue as described above and reported in AIC 262. 3. Debit entries are adjustments
44030	624	REFUND OF MISCELLANEOUS REVENUE ---------- Primary Account: Miscellaneous Revenue. Adjustments related to and offset against funds reported as miscellaneous revenue. 1. Balance (debit) is refunds of miscellaneous revenue. 2. Debit entries include amounts reported as refunds or adjustments to miscellaneous revenue in AIC 624. 3. Credit entries are adjustments.
44031	000	OTHER - USPS PARKING FEES ---------- Primary Account: Postal Service Parking Fees Fees paid by Postal Service employees and others for parking privileges. 1. Balance (credit) is fees paid to the Postal Service for parking privileges. 2. Credit entries are fees paid. 3. Debit entries are adjustments.
44032	106	REVENUE-OTHER-MONEY BY WIRE FEES ---------- REVENUE-OTHER-MONEY BY WIRE FEES
44032	646	REVENUE-OTHER - MONEY BY WIRE REFUND OF FEES ---------- REVENUE-OTHER - MONEY BY WIRE REFUND OF FEES
44033	000	REVENUE-OTHER FORFEITED REVENUE ---------- Primary Account: Forfeited Revenue This account is used to record revenue received from forfeited property as a result of certain unlawful activities investigated by the Inspection Service. 1. Balance (credit) represents revenue from forfeited property. 2. Credit entries include revenue received from forfeited property. 3. Debit entries include adjustments.
44035	000	OTHER - MISCELLANEOUS - OTHER INCOME ---------- Primary Account: Other Income This account is used to record reimbursements from the U.S. Marshal Service for use of Inspection Service security personnel. 1. Balance (credit) is year-to-date receipts from the U.S. Marshal Service. 2. Credit entries are payments received. 3. Debit entries are adjustments.
44036	000	SALE OF SUPPLY CENTER INVENTORIES ---------- Primary Account: Miscellaneous -- Sale of Postal Antiques Revenue from the sale of postal antiques. 1. Balance (credit) is revenue from the sale of postal antiques. 2. Credit entries are the amounts reported in AIC 157. 3. Debit entries are adjustments.
44036	149	SALE OF PAPER PLASTIC & OTHER RECYCLABLES ---------- This account is used to record proceeds from the sale of paper plastic and other recyclables such as aluminum batteries (non-vehicle) cardboard fluorescent bulbs glass pallets printed matter from mail recovery centers and twine.

Revenue Accounts

Account Number	Sub account	Account Description
44036	156	SALE OF MISC ITEMS AND NON-CAPITAL EQUIP ---------- This account is used to record funds received from the sale of miscellaneous items and non-capital equipment not returned to service unserviceable postal and building supplies not used in motor vehicle operations undeliverable dead parcel post and scrap metals. 1) Balance (credit) represents year-to-date amount of the sale of miscellaneous items and non-capital equipment. 2) Credit entries include amounts from sale of miscellaneous items and non-capital equipment. 3) Debit entries are adjustments.
44036	157	OTHER- MISCELLANEOUS-SALE OF ANTIQUES ---------- Primary Account: Miscellaneous -- Sale of Postal Antiques Revenue from the sale of postal antiques. 1. Balance (credit) is revenue from the sale of postal antiques. 2. Credit entries are the amounts reported in AIC 157. 3. Debit entries are adjustments. Subaccount Usage: Sale of Postal Antiques
44037	000	MISCELLANEOUS REVENUE-PENDING-2NDCLASS DENIED ---------- Primary Account: Pending -- Periodicals Denied This account is used to record the difference between the Periodicals and Standard Mail A rate when the application for Periodicals mailing permits is denied. 1. Balance (credit) is additional revenue collected when the Periodicals application is denied. 2. Credit entries are amounts entered in AIC 122. 3. Debit entries are adjustments.
44037	122	MISCELLANEOUS REVENUE-PENDING-2NDCLASS DENIED ---------- Primary Account: Pending -- Periodicals Denied This account is used to record the difference between the Periodicals and Standard Mail A rate when the application for Periodicals mailing permits is denied. 1. Balance (credit) is additional revenue collected when the Periodicals application is denied. 2. Credit entries are amounts entered in AIC 122. 3. Debit entries are adjustments. Subaccount Usage: Pending Periodicals Denied
44038	000	VEH.SUPLS&SERS.-U.S.GOVERNMENT AGENCIES ---------- VEH.SUPLS&SERS.-U.S.GOVERNMENT AGENCIES
44039	000	REFUND OF MISCELLANEOUS REVENUE ---------- Primary Account: Pack and Send Service This account is used to record materials and service fees relating to pack and post service. This service is provided to a customer who brings in any mailable item and the Postal Service packs affixes postage and mails the item for the customer. 1. Balance (credit) is revenue received from fees for the pack and post service. 2. Credit entries are the amounts reported in AIC 083. 3. Debit entries include adjustments. Note: This AIC is included in the calculation of gross revenues.
44039	624	REFUND OF MISCELLANEOUS REVENUE ---------- Primary Account: Pack and Send Service This account is used to record materials and service fees relating to pack and post service. This service is provided to a customer who brings in any mailable item and the Postal Service packs affixes postage and mails the item for the customer. 1. Balance (credit) is revenue received from fees for the pack and post service. 2. Credit entries are the amounts reported in AIC 083. 3. Debit entries include adjustments. Note: This AIC is included in the calculation of gross revenues.

Revenue Accounts

Account Number	Sub account	Account Description
44041	083	REVENUE - LOCAL COMMEMORATIVE ENVELOPE ---------- Primary Account: Refunds Refund of amounts previously shown as revenue under account 44030. 1. Balance (debit) is year-to-date refunds. 2. Debit entries include the amounts reported in AIC 624. 3. Credit entries are adjustments.
44041	524	REV - LOCAL COMMEMORATIVE ENV - EXPENSE ---------- Primary Account: Refunds Refund of amounts previously shown as revenue under account 44030. 1. Balance (debit) is year-to-date refunds. 2. Debit entries include the amounts reported in AIC 624. 3. Credit entries are adjustments.
44043	000	REVENUE - PHONE CARDS - BUDGET USE ONLY
44043	099	REVENUE - PHONE CARDS ---------- REVENUE - PHONE CARDS
44043	108	REVENUE-POSTAGE-ELECTRONIC POSTMARK (EPM) ---------- This account is only valid for use in capturing revenue for electronic postmark. Balance-Credit represents net sales for the reporting period. Debit entries are adjustments and refunds to previous recorded entries. Credit entries are revenue from sale of electronic postmark.
44043	199	REVENUE - PHONE CARDS - VENDING ---------- REVENUE - PHONE CARDS - VENDING
44043	231	REVENUE-OTHER-MRKTNG INITIATIVE-WB PRDCTS ---------- REVENUE-OTHER-MRKTNG INITIATIVE-WB PRDCTS
44043	499	REVENUE - PHONE CARDS -RETURNS ---------- REVENUE - PHONE CARDS -RETURNS
44043	608	REVENUE-OTH-MKTG INITS-PSTL RLTD PRDCTS-REFUN ---------- REVENUE-OTH-MKTG INITS-PSTL RLTD PRDCTS-REFUN
44045	000	REV-OTH-INT & FINANCE CHARGES ON OVERDUE A/R ---------- Primary Account: Interest and Finance Charges on Overdue Accounts Receivable Interest and finance charges on past due accounts receivable. 1. Balance (credit) is interest and finance charges earned on past due accounts receivable. 2. Credit entries are interest and finance charges accrued on past due accounts receivable.
44046	000	RENT - PRIVATE CONCERNS ---------- RENT - PRIVATE CONCERNS
44047	000	RENT/FUEL&UTILITIES-US GOVT. AGENCIES ---------- RENT/FUEL&UTILITIES-US GOVT. AGENCIES

Revenue Accounts

Account Number	Sub account	Account Description
44051	000	REV-OTH-CRIMINAL RESTITUTION-INSP SVC CASES ---------- REV-OTH-CRIMINAL RESTITUTION-INSP SVC CASES
45610	000	PL&EQ - GAIN/LOSS - SALE OF LAND & BUILDINGS ---------- PL&EQ - GAIN/LOSS - SALE OF LAND & BUILDINGS
45960	000	REIMBURSEMENT & COST REDUCTION CONTROL ---------- REIMBURSEMENT & COST REDUCTION CONTROL
45961	000	LAND & BUILDINGS-COLLECTIONS FROM SALE ---------- LAND & BUILDINGS-COLLECTIONS FROM SALE
45963	000	MISC. EQUIP.-COLLECTIONS FROM SALE ---------- MISC. EQUIP.-COLLECTIONS FROM SALE
45965	000	MOTOR VEHICLES-COLLECTIONS FROM SALE ---------- MOTOR VEHICLES-COLLECTIONS FROM SALE
47001	000	MORTGAGE INTEREST EARNED ---------- Primary Account: Mortgage Interest Earned Interest received from mortgaged property. 1. Balance (credit) is interest received from mortgaged property. 2. Credit entries are interest collected. 3. Debit entries are adjustments.
47100	000	ESCROW ACCOUNT INTEREST EARNED ---------- Primary Account: Escrow -- Interest Earned Interest earned on escrow accounts. 1. Balance (credit) is interest earned on escrow accounts. 2. Credit entries are interest recognized. 3. Debit entries are adjustments.
48001	000	INTEREST INCOME - U.S. GOVERNMENT ---------- Primary Account: Interest Income Interest received on securities owned by the Postal Service. It also includes interest on the portion of the payments received from dealers under Repurchase Agreements. 1. Balance (credit) is interest received on securities owned by the Postal Service. 2. Credit entries are interest recognized and payments from dealers under Repurchase Agreements. 3. Debit entries are adjustments.
48002	000	GAIN OR LOSS ON REPURCHASE OF DEBT ---------- Primary Account: Gain or Loss on Repurchase of Debt This account is used to record net gain or loss between repurchase price of the debt retired and the face value plus accrued interest payable. 1. Balance (debit/credit) is the net loss or gain on the repurchase of debt instruments. 2. Debit entries are losses on the repurchase of debt instruments. 3. Credit entries are gains on the repurchase of debt.

Revenue Accounts

Account Number	Sub account	Account Description
48003	000	GAIN OR LOSS ON SALE OF SECURITIES ---------- Primary Account: Gain or Loss on Sale of Securities Net gain or loss between the sale price and the adjusted net book value of securities sold. 1. Balance (credit/debit) is the net gain or loss on the sale of securities. 2. Credit entries are gains on the sale of securities. 3. Debit entries are losses on the sale of securities.
48004	000	AMORTIZED PREMIUM ON SECURITIES ---------- Primary Account: Amortized Premium on Securities Portion of the premium paid and taken as a deduction from revenue each accounting period. A premium exists if the purchase price is greater than the par value. 1. Balance (debit) is the amortized portion of the premium paid and taken as a deduction. 2. Debit entries are amortization of premium. 3. Credit entries are adjustments.
48005	000	ACCRETED DISCOUNT ON SECURITIES ---------- Primary Account: Accredited Discount on Securities Discounts received and taken as revenue. A discount exists if purchase price is less than par value. 1. Balance (credit) is discounts taken as revenue. 2. Credit entries are discounts on the difference between purchase price and par value. 3. Debit entries are adjustments.
48006	000	REVENUE - "INPUTED INTEREST" ---------- Primary Account: Revenue-Imputed Interest This account is used to record ""imputed interest"" income on revenue forgone receivables arising from appropriation shortfalls which will be reimbursed under the provisions of the Revenue Forgone Reform Act of 1993. 1. Balance (credit) represents ""imputed interest"" earned year-to-date on the receivable. 2. Credit entries are ""imputed interest"" earned on the receivable. 3. Debit entries are adjustments.
48007	000	INTERST INCOME - PRIVATE CONCERNS ---------- INTERST INCOME - PRIVATE CONCERNS

Expense Accounts

Account Number	Sub account	Account Description
51001	**000**	OPERATIONS-SUPPORT-BUDGET USE ONLY ---------- OPERATIONS-SUPPORT-BUDGET USE ONLY
51002	**000**	OPERATIONS-MAIL PROCESSING-BUDGET USE ONLY ---------- OPERATIONS-MAIL PROCESSING-BUDGET USE ONLY
51003	**000**	OPERATIONS-DEL SERV-RUR-BUDGET USE ONLY ---------- OPERATIONS-DEL SERV-RUR-BUDGET USE ONLY
51004	**000**	OPERATIONS-VEHICLE SERV-BUDGET USE ONLY ---------- OPERATIONS-VEHICLE SERV-BUDGET USE ONLY
51005	**000**	OPERATIONS-CUSTOMER SVC-BUDGET USE ONLY ---------- OPERATIONS-CUSTOMER SVC-BUDGET USE ONLY
51006	**000**	FINANCE-BUDGET USE ONLY ---------- FINANCE-BUDGET USE ONLY
51007	**000**	HUMAN RESOURCES-BUDGET USE ONLY ---------- HUMAN RESOURCES-BUDGET USE ONLY
51008	**000**	CUSTOMER SVC & SALES-BUDGET USE ONLY ---------- CUSTOMER SVC & SALES-BUDGET USE ONLY
51009	**000**	ADMINISTRATION-BUDGET USE ONLY ---------- ADMINISTRATION-BUDGET USE ONLY
51011	**000**	LIMITED DUTY-BUDGET USE ONLY ---------- LIMITED DUTY-BUDGET USE ONLY
51012	**000**	REHABILITATION-BUDGET USE ONLY ---------- REHABILITATION-BUDGET USE ONLY
51013	**000**	OPERATIONS-OTHER DEL-BUDGET USE ONLY ---------- OPERATIONS-OTHER DEL-BUDGET USE ONLY
51014	**000**	OPERATIONS-PLANT-BUDGET USE ONLY ---------- OPERATIONS-PLANT-BUDGET USE ONLY

Expense Accounts

Account Number	Sub account	Account Description
51015	000	HQ GENERAL MANAGEMENT-BUDGET USE ONLY ---------- HQ GENERAL MANAGEMENT-BUDGET USE ONLY
51016	000	FLEX PLAN ADJ-SALARIES-BUDGET USE ONLY ---------- FLEX PLAN ADJ-SALARIES-BUDGET USE ONLY
51017	000	FLEX PLAN ADJ-SALARIES(FIELD USE)-BUDGET ONLY ---------- FLEX PLAN ADJ-SALARIES(FIELD USE)-BUDGET ONLY
51101	101	SALARIES-STRAIGHT PAY-FT EMP (PM) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51101	103	SALARIES-STRAIGHT PAY-FT EMP(SUPVR) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
51101	104	SALARIES-STRAIGHT PAY-FT EMP (CLK) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
51101	105	SALARIES-STRAIGHT PAY-FT EMP (CAG K CLK) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51101	107	SALARIES-STRAIGHT PAY-FT EMP.(MAILHANDLERS) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler
51101	112	SALARIES-STRAIGHT PAY-FT EMP.(RURAL CARRS.) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51101	113	SALARIES-STRAIGHT PAY-FT EMP.(CITY CARRS.) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51101	114	SALARIES-STRAIGHT PAY-FT EMP.(VEH. DRIVERS) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51101	121	SALARIES-STRAIGHT PAY-FT EMP (BLDG SER) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51101	123	SALARIES-STRAIGHT PAY FT EMP.(PO.OPER.EQUIP.) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51101	125	SALARIES-STRAIGHT PAY-FT EMP.(BLDG.&PLANT.) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51101	127	SALARIES-STRAIGHT PAY-FT EMP.(ADM. SUPPORT) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51101	130	SALARIES-STRAIGHT PAY-FT EMP (PROF ADM TECH) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51101	141	SALARIES-STRAIGHT PAY-FT EMP.(VEH. MAINT.) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51101	142	SALARIES-STRAIGHT PAY-FT EMP.(MES) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51101	144	SALARIES-STRAIGHT PAY-FT EMP (ASC) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51101	146	SALARIES-STRAIGHT PAY-FT EMP.(FAC SERV CTR&OF ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices
51101	147	SALARIES-STRAIGHT PAY-FT EMP (PURCH FLD PERS) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51101	148	SALARIES-STRAIGHT PAY-FT EMP (PURCH SVC CTR) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51101	149	SALARIES-STRAIGHT PAY FT EMP(MNT.TEC.SUP.CTR) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51101	150	SALARIES STRAIGHT PAY-FT EMP. S.E.U. & S.D.N. ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51101	152	SALARIES STRAIGHT PAY-FT EMP.(SPSC) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51101	154	SALARIES STRAIGHT PAY FT EMP (AREA COUNSEL) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51101	155	SALARIES-STRAIGHT PAY-FT EMP. (RATES & CL.CTR ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51101	156	SALARIES-STRAIGHT PAY-FT EMP (FD COMM OFF) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51101	157	SALARIES-STRAIGHT PAY-FT EMP.(HRSC - EMP. REL ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51101	159	SALARIES-STRAIGHT PAY -FT EMP (FLD SALES OFC) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51101	171	SALARIES STRAIGHT PAY FT EMP (IS/IG) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51101	172	SALARIES-STRAIGHT PAY-FT EMP.(ADMINISTRATION) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51101	175	SALARIES-STRAIGHT PAY-FT EMP.(PROT. FORCE) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51101	181	SALARIES STRAIGHT PAY FT EMP (AREA) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51101	182	SALARIES STRAIGHT PAY FT EMP (IBSSC/COSC) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51101	183	SALARIES-STRAIGHT PAY-FT EMP (HQ) ---------- Primary Account: Straight Time Salaries -- Workhours -- Full-Time Employees This account is used to record salary cost based on employees' straight time rate for hours worked by full-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by full-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51102	101	SALARIES-STRAIGHT-PT.&CASUAL (PM) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster

Expense Accounts

Account Number	Sub account	Account Description
51102	103	SALARIES-STRAIGHT-PT.&CASUAL (SUPVR) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
51102	104	SALARIES-STRAIGHT-PT.&CASUAL (CLK) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
51102	105	SALARIES-STRAIGHT-PT&CASUAL (CAG K CLK) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
51102	107	SALARIES-STRAIGHT-PT.&CASUAL (MAILHANDLERS) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler
51102	112	SALARIES-STRAIGHT-PT.&CASUAL (RURAL CARRS.) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier

Expense Accounts

Account Number	Sub account	Account Description
51102	113	SALARIES-STRAIGHT-PT.&CASUAL (CITY CARRS.) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51102	114	SALARIES-STRAIGHT-PT.&CASUAL (VEH. DRIVERS) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51102	121	SALARIES-STRAIGHT-PT & CASUAL (BLDG SER) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services
51102	123	SALARIES-STRAIGHT-PT.&CASUAL (PO.OPER.EQUIP.) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51102	125	SALARIES-STRAIGHT-PT.&CASUAL (BLDG.&PLANT.) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment

Expense Accounts

Account Number	Sub account	Account Description
51102	127	SALARIES-STRAIGHT-PT.&CASUAL (ADM. SUPPORT) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51102	130	SALARIES-STRAIGHT-PT & CASUAL (PROF ADM TECH) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51102	141	SALARIES-STRAIGHT-PT.&CASUAL (VEH. MAINT.) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51102	142	SALARIES-STRAIGHT-PT.&CASUAL (MES) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51102	144	SALARIES-STRAIGHT PT & CAS (ASC) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center

Expense Accounts

Account Number	Sub account	Account Description
51102	146	SALARIES-STRAIGHT-PT & CASUAL(FAC SERV CTR&OF ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices
51102	147	SALARIES-STRAIGHT-PT&CASUAL(PURCH FLD PERS) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51102	148	SALARIES-STRAIGHT-PT & CASUAL(PURCH SVC CTR) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51102	149	SALARIES-STRAIGHT-PT.&CASUAL(MNT.TEC.SUP.CTR) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51102	150	SALARIES-STRAIGHT=PT & CASUAL S.E.U.& S.D.N ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network

Expense Accounts

Account Number	Sub account	Account Description
51102	152	SALARIES-STRAIGHT-PT & CASUAL (SPSC) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51102	154	SALARIES STRAIGHT PT & CASUAL (AREA COUNSEL) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51102	155	SALARIES-STRAIGHT-PT & CASUAL(RATES & CL. CTR ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51102	156	SALARIES-STRAIGHT-PT&CASUAL (FD COMM OFF) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51102	157	SALARIES-STRAIGHT-PT & CASUAL(HRSC - EMP. REL ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51102	159	SALARIES_STRAIGHT-PT&CASUAL (FLD SALES OFC) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51102	171	SALARIES STRAIGHT PT & CASUAL (IS/IG) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51102	172	SALARIES-STRAIGHT-PT.&CASUAL (ADMINISTRATION) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration
51102	175	SALARIES-STRAIGHT-PT.&CASUAL (PROT. FORCE) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51102	181	SALARIES STRAIGHT PT & CASUAL (AREA) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51102	182	SALARIES STRAIGHT PT & CASUAL (IBSSC/COSC) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51102	183	SALARIES-STRAIGHT-PT & CASUAL (HQ) ---------- Primary Account: Straight Time Salaries -- Workhours -- Part-Time and Casual Employees This account is used to record salary cost based on employees' straight time rate for hours worked by part-time employees. 1. Balance (debit) represents the year-to-date salary expenses based on straight time rates for hours worked by part-time employees. 2. Debit entries include current and prior period salary expenses. 3. Credit entries include adjustments. Note: (1) This account excludes any amounts entered in account 51121 51123 or 51131. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51103	101	OVERTIME PAY (PM) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51103	102	OVERTIME PAY (CAG L LV REPLMT) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster Relief/Replacement
51103	103	OVERTIME PAY (SUPVR) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General

Expense Accounts

Account Number	Sub account	Account Description
51103	104	OVERTIME PAY (CLK) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
51103	105	OVERTIME PAY (CAG K CLK) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
51103	107	OVERTIME PAY (MAILHANDLERS) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler
51103	112	OVERTIME PAY (RURAL CARRS.) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51103	113	OVERTIME PAY (CITY CARRS.) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier

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Account Number	Sub account	Account Description
51103	114	OVERTIME PAY (VEH. DRIVERS) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51103	121	OVERTIME PAY (BLDG SER) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services
51103	123	OVERTIME PAY (PO.OPER.EQUIP.) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51103	125	OVERTIME PAY (BLDG.&PLANT.) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51103	127	OVERTIME PAY (ADM. SUPPORT) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support

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Account Number	Sub account	Account Description
51103	130	OVERTIME PAY (PROF ADM TECH) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51103	141	OVERTIME PAY (VEH. MAINT.) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51103	142	OVERTIME PAY (MES) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51103	144	OVERTIME PAY (ASC) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51103	146	OVERTIME PAY (FAC SERV CTR&OF ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices

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Account Number	Sub account	Account Description
51103	147	OVERTIME PAY PRO.FLD.(PURCH FLD PERSONNEL) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51103	148	OVERTIME PAY (PURCH SERVICE CENTER) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51103	149	OVERTIME PAY (MNT.TEC.SUP.CTR) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51103	150	OVERTIME PAY STAMP ENV. UNIT & STAMP DIST. NW ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51103	152	OVERTIME PAY (SPSC) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center

Expense Accounts

Account Number	Sub account	Account Description
51103	154	OVERTIME PAY (AREA COUNSEL) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51103	155	OVERTIME PAY (RATES & CL. CTR ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51103	156	OVERTIME PAY (FD COMM OFF) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51103	157	OVERTIME PAY (HRSC - EMP. REL ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51103	159	OVERTIME PAY (FIELD SALES OFC) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.

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Account Number	Sub account	Account Description
51103	171	OVERTIME PAY (IS/IG) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51103	172	OVERTIME PAY (ADMINISTRATION) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration
51103	175	OVERTIME PAY (PROT. FORCE) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51103	181	OVERTIME PAY (AREA) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51103	182	OVERTIME PAY (IBSSC/COSC) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center

Expense Accounts

Account Number	Sub account	Account Description
51103	183	OVERTIME PAY (HQ) ---------- Primary Account: Overtime Pay This account is used to record the entire salary cost (straight time and premium) attributed to overtime hours worked. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to overtime hours worked (straight time and premium). 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51104	101	PENALTY OVERTIME PAY (PM) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51104	102	PENALTY OVERTIME PAY (CAG L LV REPLMT) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster Relief/Replacement
51104	103	PENALTY OVERTIME PAY (SUPVR) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
51104	104	PENALTY OVERTIME PAY (CLK) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
51104	105	PENALTY OVERTIME PAY (CAG K CLK) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51104	107	PENALTY OVERTIME PAY (MAILHANDLERS) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler
51104	112	PENALTY OVERTIME PAY (RURAL CARRS.) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51104	113	PENALTY OVERTIME PAY (CITY CARRS.) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51104	114	PENALTY OVERTIME PAY (VEH. DRIVERS) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51104	121	PENALTY OVERTIME PAY (BLDG SER) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services
51104	123	PENALTY OVERTIME PAY (PO.OPER.EQUIP.) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment

Expense Accounts

Account Number	Sub account	Account Description
51104	125	PENALTY OVERTIME PAY (BLDG.& PLANT.) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51104	127	PENALTY OVERTIME PAY (ADM. SUPPORT) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51104	130	PENALTY OVERTIME PAY (PROF ADM TECH) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51104	141	PENALTY OVERTIME PAY (VEH. MAINT.) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51104	142	PENALTY OVERTIME PAY (MES) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops

Expense Accounts

Account Number	Sub account	Account Description
51104	144	PENALTY OVERTIME PAY (ASC) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51104	146	PENALTY OVERTIME PAY (FAC SERV CTR&OF ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices
51104	147	PENALTY OVERTIME PAY (PURCH FLD PERS) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51104	148	PENALTY OVERTIME PAY (PURCH SRVC CENTER) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51104	149	PENALTY OVERTIME PAY (MNT.TEC.SUP.CTR) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center

Expense Accounts

Account Number	Sub account	Account Description
51104	150	PENALTY OVERTIME PAY STAMP ENV. UNIT & S.D. N ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51104	152	PENALTY OVERTIME PAY (SPSC) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51104	154	PENALTY OVERTIME PAY (AREA COUNSEL) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51104	155	PENALTY OVERTIME PAY (RATES & CL. CTR ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51104	156	PENALTY OVERTIME PAY (FD COMM OFF) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51104	157	PENALTY OVERTIME PAY NHRSC - EMP. REL ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51104	159	PENALTY OVERTIME PAY (FIELD SALES OFC) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51104	171	PENALTY OVERTIME PAY (IS/IG) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51104	172	PENALTY OVERTIME PAY (ADMINISTRATION) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration
51104	175	PENALTY OVERTIME PAY (PROT. FORCE) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51104	181	PENALTY OVERTIME PAY (AREA) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51104	182	PENALTY OVERTIME PAY (IBSSC/COSC) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51104	183	PENALTY OVERTIME PAY (HQ) ---------- Primary Account: Penalty Overtime Pay This account includes the entire salary cost (straight time and premium) attributed to overtime hours worked and payable at 200 percent. 1. Balance (debit) represents the year-to-date amount of the entire salary expenses attributed to penalty overtime pay. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51105	101	PREMIUM PAY-SUNDAY-N.D.-HOL (PM) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51105	103	PREMIUM PAY-SUNDAY-N.D.-HOL. (SUPVR) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
51105	104	PREMIUM PAY-SUNDAY-N.D.-HOL (CLK) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse

Expense Accounts

Account Number	Sub account	Account Description
		PREMIUM PAY-SUNDAY-N.D.-HOL (CAG K CLK) ----------
51105	**105**	Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
		PREMIUM PAY-SUNDAY-N.D.-HOL. (MAILHANDLERS) ----------
51105	**107**	Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler
		PREMIUM PAY-SUNDAY-N.D.-HOL. (RURAL CARRS.) ----------
51105	**112**	Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
		PREMIUM PAY-SUNDAY-N.D.-HOL. (CITY CARRS.) ----------
51105	**113**	Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier

Expense Accounts

Account Number	Sub account	Account Description
51105	114	PREMIUM PAY-SUNDAY-N.D.-HOL. (VEH. DRIVERS) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51105	121	PREMIUM PAY-SUNDAY-N.D.-HOL. (BLDG SER) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services
51105	123	PREMIUM PAY-SUNDAY-N.D.-HOL. (PO.OPER.EQUIP.) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51105	125	PREMIUM PAY-SUNDAY-N.D.-HOL. (BLDG.&PLANT.) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment

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Account Number	Sub account	Account Description
51105	127	PREMIUM PAY-SUNDAY-N.D.-HOL. (ADM. SUPPORT) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51105	130	PREMIUM PAY-SUMMARY-ND-HOL (PROF ADM TECH) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51105	141	PREMIUM PAY-SUNDAY-N.D.-HOL. (VEH. MAINT.) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51105	142	PREMIUM PAY-SUNDAY-N.D.-HOL. (MES) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops

Expense Accounts

Account Number	Sub account	Account Description
51105	144	PREMIUM PAY-SUNDAY-ND-HOL (ASC) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51105	146	PREMIUM PAY-SUNDAY-N.D.-HOL. (FAC SERV CTR&OF ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices
51105	147	PREMIUM PAY-SUNDAY-N.D.-HOL. (PURCH FLD PERS) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51105	148	PREMIUM PAY-SUNDAY-N.D.-HOL. (PURCH SVC CTR) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51105	149	PREMIUM PAY-SUNDAY-N.D.HOL. (MNT.TEC.SUP.CTR) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51105	150	PREMIUM PAY-SUNDAY -N.D.-HOL S.E.U & S.D.N. ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51105	152	PREMIUM PAY-SUNDAY-ND-HOL (SPSC) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51105	154	PREMIUM PAY SUNDAY N.D. HOL (AREA COUNSEL) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field

Expense Accounts

Account Number	Sub account	Account Description
51105	155	PREMIUM PAY-SUNDAY-N.D.-HOL.(RATES & CL. CTR ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51105	156	PREMIUM PAY-SUNDAY-N.D. HOL (FD COMM OFF) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51105	157	PREMIUM PAY-SUNDAY-N.D.-HOL. NHRSC - EMP. REL ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51105	159	PREMIUM PAY-SUNDAY-ND-HOL (FIELD SALES OFC) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.

Expense Accounts

Account Number	Sub account	Account Description
51105	171	PREMIUM PAY SUNDAY N.D. HOL (IS/IG) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51105	172	PREMIUM PAY-SUNDAY-N.D.-HOL. (ADMINISTRATION) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration
51105	175	PREMIUM PAY-SUNDAY-N.D.-HOL. (PROT. FORCE) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51105	181	PREMIUM PAY SUNDAY N.D. HOL (AREA) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51105	182	PREMIUM PAY SUNDAY N.D. HOL (IBSSC/COSC) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51105	183	PREMIUM PAY-SUNDAY-N.D. HOL (HQ) ---------- Primary Account: Sunday Holiday and Night Differential Premium Pay This account is used to record salary cost (premium portion only) of hours worked on Sundays Christmas Day or where a night differential premium is paid. 1. Balance (debit) represents the year-to-date amount of the premium portion only of salary expenses for hours worked on Sundays Christmas Day or where a night differential premium is paid. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: (1) The straight time rate portion of any such premium pay hours is entered in account 51101 or 51102; the overtime portion is entered in account 51103. (2) Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51106	101	SALARIES-LIMITED DUTY (PM) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51106	102	SALARIES-LIMITED DUTY (CAG L LV REPLMT) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster Relief/Replacement

Expense Accounts

Account Number	Sub account	Account Description
51106	103	SALARIES-LIMITED DUTY (SUPVR) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
51106	104	SALARIES-LIMITED DUTY (CLK) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
51106	105	SALARIES-LIMITED DUTY (CAG K CLK) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
51106	107	SALARIES-LIMITED DUTY (MAILHANDLERS) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler

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Account Number	Sub account	Account Description
51106	112	SALARIES-LIMITED DUTY (RURAL CARRS.) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51106	113	SALARIES-LIMITED DUTY (CITY CARRS.) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51106	114	SALARIES-LIMITED DUTY (VEH. DRIVERS) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51106	121	SALARIES-LIMITED DUTY (BLDG SER) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services

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Account Number	Sub account	Account Description
51106	123	SALARIES-LIMITED DUTY (PO.OPER.EQUIP.) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51106	125	SALARIES-LIMITED DUTY (BLDG.& PLANT.) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51106	127	SALARIES-LIMITED DUTY (ADM. SUPPORT) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51106	130	SALARIES-LIMITED DUTY (PROF ADM TECH) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

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Account Number	Sub account	Account Description
51106	141	SALARIES-LIMITED DUTY (VEH. MAINT.) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51106	142	SALARIES-LIMITED DUTY (MES) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51106	144	SALARIES-LIMITED DUTY (ASC) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51106	146	SALARIES-LIMITED DUTY (FAC SERV CTR&OF ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51106	147	SALARIES-LIMITED DUTY (PURCH FLD PERS) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51106	148	SALARIES-LIMITED DUTY (PURCH SVC CTR) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51106	149	SALARIES-LIMITED DUTY (MNT.TEC.SUP.CTR) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51106	150	SALARIES-LIMITED DUTY S.E.U. & S.D.N. ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network

Expense Accounts

Account Number	Sub account	Account Description
51106	152	SALARIES-LIMITED DUTY (SPSC) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51106	154	SALARIES LIMITED DUTY (AREA COUNSEL) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51106	155	SALARIES-LIMITED DUTY (RATES & CL. CTR ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51106	156	SALARIES-LIMITED DUTY (FD COMM OFF) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51106	157	SALARIES-LIMITED DUTY NHRSC - EMP. REL ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51106	159	SALARIES -LIMITED DUTY (FIELD SALES OFC) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51106	171	SALARIES LIMITED DUTY (IS/IG) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51106	172	SALARIES-LIMITED DUTY (ADMINISTRATION) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51106	175	SALARIES-LIMITED DUTY (PROT. FORCE) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51106	181	SALARIES LIMITED DUTY (AREA) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51106	182	SALARIES LIMITED DUTY (IBSSC/COSC) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51106	183	SALARIES LIMITED DUTY (HQ) ---------- Primary Account: Limited Duty Assignment Program This account is used to record the entire salary cost based on employees' straight time rate for hours worked as well as straight time and premium attributed to any overtime worked. The amounts worked in this account represent the costs of all employees who are recovering from a job-related injury or illness and who are unable to perform their regularly assigned duties. Also included are employees who are on Workers' Compensation (WCP) but are able to work in a part-time (less than 8 hours a day) capacity. These limited duty workhours will be included in the calculation of productive hours in both the National Workhour Reporting System (NWRS) and Postal Service Financial Report (PSFR). 1. Balance (debit) represents the year-to-date amount for the entire salary expense -- straight time and overtime -- for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters

Expense Accounts

Account Number	Sub account	Account Description
51107	101	PERSONNEL COMP-STR TIME-ADDL PAY (PM) ---------- PERSONNEL COMP-STR TIME-ADDL PAY(POSTMASTERS)
51107	103	PERS COMP-STRAIGHT TIME-ADDL PAY-FT EMP(SUPV) ---------- PERS COMP-STRAIGHT TIME-ADDL PAY-FT EMP(SUPV)
51107	104	PERS COMP-STRAIGHT TME-ADDL PAY-FT EMP (CLK) ---------- PERS COMP-STRAIGHT TME-ADDL PAY-FT EMP(CLRKS)
51107	105	PERS COMP-STR TME-ADDL PAY-FT EMP (CAG K CLK) ---------- PERS COMP-STR TME-ADDL PAY-FT EMP(CAG K CLKS)
51107	107	PERS COMP-STR TIME-ADDL PAY-FT EMP (MAILHNDL) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (MAILHNDL)
51107	112	PERS COMP-STR TIME-ADDL PAY-FT EMP (RURL CAR) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (RURL CAR)
51107	113	PERS COMP-STR TIME-ADDL PAY-FT EMP (CITY CRS) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (CITY CRS)
51107	114	PERS COMP-STR TIME-ADDL PAY-FT EMP (VEH DRVS) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (VEH DRVS)
51107	121	PERS COMP-STR TIME-ADDL PAY-FT EMP (BLDG SER) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (BLDG SER)
51107	123	PERS COMP-STR TME-ADDL PAY-FT EMP(PO OPER EQ) ---------- PERS COMP-STR TME-ADDL PAY-FT EMP(PO OPER EQ)
51107	125	PERS COMP-STR TIME-ADDL PAY-FT EMP(BLDG&PLNT) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(BLDG&PLNT)
51107	127	PERS COMP-STR TIME-ADDL PAY-FT EMP (ADM SPRT) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (ADM SPRT)
51107	130	PERS COMP-STR TIME-ADDL PAY-FT EMP(PROF ADM) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(PROF ADM)

Expense Accounts

Account Number	Sub account	Account Description
51107	141	PERS COMP-STR TIME-ADDL PAY-FT EMP(VEH MAINT) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(VEH MAINT)
51107	142	PERS COMP-STR TIME-ADDL PAY-FT EMP (MES) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (MES)
51107	144	PERS COMP-STR TIME-ADDL PAY-FT EMP (ASC) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(ACCTG OPR)
51107	146	PERS COMP-STR TIME-ADDL PAY-FT EMP(FAC SVC) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(FAC SVC)
51107	147	PERS COMP-STR TIME-ADDL PAY-FT EMP(PURCH FLD) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(PURCH FLD)
51107	148	PERS COMP-STR TIME-ADDL PAY-FT EMP(PURCH SVC) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(PURCH SVC)
51107	149	PERS COMP-STR TIME-ADDL PAY-FT EMP(MTSC) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(MTSC)
51107	150	PERS COMP-STR TIME-ADDL PAY-FT EMP SEU&SDN ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP SEU&SDN
51107	152	PERS COMP-STR TIME-ADDL PAY-FT EMP (SPSC) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (SPSC)
51107	154	PER COMP STR TIME AD PY FT EM (AREA COUNSEL) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (REG CNSL)
51107	155	PERS COMP-STR TIME-ADDL PAY-FT EMP (RTS&CLS) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (RTS&CLS)
51107	156	PERS COMP-STR TIME-ADDL PAY-FT EMP(FD COM OF) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(FD COM OF)
51107	157	PERS COMP-STR TIME-ADDL PAY-FT EMP(HRSC E&LR) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(HRSC E&LR)

Expense Accounts

Account Number	Sub account	Account Description
51107	159	PERS COMP-STR TIME-ADDL PAY-FT EMP(FLD SALES) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(FLD SALES)
51107	171	PER COMP STR TIME ADDL PAY FT EMP (IS/IG) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (INSPCTRS)
51107	172	PERS COMP-STR TIME-ADDL PAY-FT EMP (ADMIN) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (ADMIN)
51107	175	PERS COMP-STR TME-ADDL PAY-FT EMP(PROT FORCE) ---------- PERS COMP-STR TME-ADDL PAY-FT EMP(PROT FORCE)
51107	181	PERS COMP STR TIME ADDL PAY FT EMP (AREA) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP(REGIONS)
51107	182	PER COM STR TIME ADDL PAY FT EMP(IBSSC/COSC) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (PDC'S)
51107	183	PERS COMP-STR TIME-ADDL PAY-FT EMP (HQ) ---------- PERS COMP-STR TIME-ADDL PAY-FT EMP (HQTRS)
51108	101	SALARIES-REHABILITATION PROG (PM) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51108	102	SALARIES-REHABILITATION PROG (CAG L LV RPLMT) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster Relief/Replacement

Expense Accounts

Account Number	Sub account	Account Description
		SALARIES-REHABILITATION PROG (SUPVR) ----------
51108	**103**	Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
		SALARIES-REHABILITATION PROG (CLK) ----------
51108	**104**	Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
		SALARIES-REHABILITATION PROG (CAG K CLK) ----------
51108	**105**	Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
		SALARIES-REHABILITATION PROG (MAILHANDLERS) ----------
51108	**107**	Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler

Expense Accounts

Account Number	Sub account	Account Description
51108	112	SALARIES-REHABILITATION PROG (RURAL CARRS.) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51108	113	SALARIES-REHABILITATION PROG (CITY CARRS.) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51108	114	SALARIES-REHABILITATION PROG (VEH. DRIVERS) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51108	121	SALARIES-REHABILITATION PROG (BLDG. SER.) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51108	123	SALARIES-REHABILITATION PROG (PO.OPER.EQUIP.) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51108	125	SALARIES-REHABILITATION PROG (BLDG.& PLANT.) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51108	127	SALARIES-REHABILITATION PROG (ADM. SUPPORT) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51108	130	SALARIES-REHABILITATION PROG (PROF ADM TECH) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51108	141	SALARIES-REHABILITATION PROG (VEH. MAINT.) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51108	142	SALARIES-REHABILITATION PROG (MES) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51108	144	SALARIES-REHABIL PROG (ASC) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51108	146	SALARIES-REHABILITATION PROG NFAC SERV CTR&OF ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51108	147	SALARIES-REHABILITATION PROG (PURCH FLD PERS) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51108	148	SALARIES-REHABILITATION PROG (PURCH SVC CTR) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51108	149	SALARIES-REHABILITATION PROG(MNT.TEC.SUP.CTR) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51108	150	SALARIES-REHABILITATION PROG S.E.U. & S.D.NW ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network

Expense Accounts

Account Number	Sub account	Account Description
51108	152	SALARIES-REHABILITATION PROG (SPSC) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51108	154	SALARIES REHABILITATION PROG (AREA COUNSEL) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51108	155	SALARIES-REHABILITATION PROG (RATES & CL. CTR ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51108	156	SALARIES-RHABILITATION PROG (FD COMM OFF) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51108	157	SALARIES-REHABILITATION PROG NHRSC - EMP. REL ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51108	159	SALARIES_REHABILITATION PROG (FLD SALES OFC) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51108	171	SALARIES REHABILITATION PROG (IS/IG) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51108	172	SALARIES-REHABILITATION PROG (ADMINISTRATION) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51108	175	SALARIES-REHABILITATION PROG (PROT. FORCE) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51108	181	SALARIES REHABILITATION PROG (AREA) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51108	182	SALARIES REHABILITATION PROG (IBSSC/COSC) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51108	183	SALARIES REHABILITATION PROG (HQ) ---------- Primary Account: Postal Service/Department of Labor Rehabilitation Program This account is used to record the entire salary costs based on employees' straight time rate for hours worked. The amounts recorded in this account represent the costs of all employees who are rehired under the joint Postal Service/Department of Labor Rehabilitation Program. Workhours will be included in the calculation of productive hours in both the NWRS and PSFR. 1. Balance (debit) represents the year-to-date amount of the entire salary expense based on straight time rates for hours worked. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters

Expense Accounts

Account Number	Sub account	Account Description
51109	101	SALARIES-LWOP HOURS (PM) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51109	102	SALARIES-LWOP HOURS (CAG L LV REPLMT) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster Relief/Replacement
51109	103	SALARIES-LWOP HOURS (SUPVR) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
51109	104	SALARIES-LWOP HOURS (CLK) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
51109	105	SALARIES-LWOP HOURS (CAG K CLK) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51109	107	SALARIES-LWOP HOURS (MAILHANDLERS) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler
51109	112	SALARIES-LWOP HOURS (RURAL CARRS.) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51109	113	SALARIES-LWOP HOURS (CITY CARRS.) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51109	114	SALARIES-LWOP HOURS (VEH. DRIVERS) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51109	121	SALARIES-LWOP HOURS (BLDG SER) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51109	123	SALARIES-LWOP HOURS (PO.OPER.EQUIP.) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51109	125	SALARIES-LWOP HOURS (BLDG.& PLANT.) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51109	127	SALARIES-LWOP HOURS (ADM. SUPPORT) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51109	130	SALARIES-LWOP HOURS (PROF ADM TECH) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51109	141	SALARIES-LWOP HOURS (VEH. MAINT.) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
		SALARIES-LWOP HOURS (MES) ----------
51109	**142**	Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
		SALARIES-LWOP HOURS (ASC) ----------
51109	**144**	Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
		SALARIES-LWOP HOURS (FAC SERV CTR&OF ----------
51109	**146**	Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices
		SALARIES-LWOP HOURS (PURCH FLD PERS) ----------
51109	**147**	Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
		SALARIES-LWOP HOURS (PURCH SVC CTR) ----------
51109	**148**	Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51109	149	SALARIES-LWOP HOURS (MNT.TEC.SUP.CTR) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51109	150	SALARIES-LWOP HOURS S.E.U. & S.D.NW ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51109	152	SALARIES-LWOP HOURS (SPSC) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51109	154	SALARIES LWOP HOURS (AREA COUNSEL) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51109	155	SALARIES-LWOP HOURS (RATES & CL. CTR ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51109	156	SALARIES-LWOP HOURS (FD COMM OFF) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51109	157	SALARIES-LWOP HOURS NHRSC - EMP. REL ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51109	159	SALARIES LWOP HOURS (FIELD SALES OFFICE) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51109	171	SALARIES LWOP HOURS (IS/IG) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51109	172	SALARIES-LWOP HOURS (ADMINISTRATION) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51109	175	SALARIES-LWOP HOURS (PROT. FORCE) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51109	181	SALARIES LWOP HOURS (AREA) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51109	182	SALARIES LWOP HOURS (IBSSC/COSC) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51109	183	SALARIES LWOP HOURS (HQ) ---------- Primary Account: Leave Without Pay (LWOP) Hours Activity This account is used to provide a method of capturing LWOP hours for inclusion in the National Workhour Reporting System. No dollar cost is recorded for LWOP hours. Balance -- This account should always have a zero balance since it is only used to recapture LWOP hours for the national workhour reporting system and no dollar amount is reported. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51111	101	LUMP SUM PERM AWARD-PECS (PM) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster

Expense Accounts

Account Number	Sub account	Account Description
51111	103	LUMP SUM PERM AWARD-PECS (SUPVR) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
51111	130	PERSONNEL COMPENS.-LUMP SUM PERF.AWARD-PCES ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51111	142	LUMP SUM PERM AWARD-PECS (MES) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51111	144	LUMP SUM PERF AWARD-PCES (ASC) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center

Expense Accounts

Account Number	Sub account	Account Description
51111	146	LUMP SUM PERF AWARD-PCES (FAC SERV CTR&OF ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices
51111	147	LUMP SUM PERM AWARD-PECS (PURCH FLD PERS) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51111	148	LUMP SUM PERF AWARD-PCES (PURCH SVC CTR) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51111	149	LUMP SUM PERM AWARD-PECS (MGMT TECH SUP CTR ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51111	150	LUMP SUM PERM AWARD-PECS S.E.U. & S.D.N. ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network

Expense Accounts

Account Number	Sub account	Account Description
51111	152	PERSONNEL COMP-LUMP SUM PERF AWARDS PCES(SPSC ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51111	154	LUMP SUM PERF AWARD PCES (AREA COUNSEL) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51111	155	LUMP SUM PERF AWARD-PCES (RATES & CL. CTR ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51111	156	LUMP SUM PERM AWARD (FD COMM OFF) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51111	157	LUMP SUM PERF AWARD-PCES NHRSC - EMP. REL ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51111	159	LUMP SUMPERM AWARD-PECES (FIELD SALES OFC) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51111	171	LUMP SUM PERM AWARD PCES (IS/IG) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51111	172	LUMP SUM PERM AWARD-PECS (ADMINISTRATION) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration
51111	181	LUMP SUM PERM AWARD PCES (AREA) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51111	182	LUMP SUM PERM AWARD PCES (IBSSC/COSC) ---------- Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center

Expense Accounts

Account Number	Sub account	Account Description
		LUMP SUM PERM AWARD PECS (HQ) ----------
51111	183	Primary Account: Lump Sum Performance Award -- Postal Service Executive Service (PCES) This account is used to record the cost of either the entire performance award as a lump sum cash payment or that portion of the performance award that will be paid as a lump sum cash payment for Postal Service Executive Service employees. 1. Balance (debit) represents the year-to-date expense for cost of lump sum cash payments of performance awards for Postal Service Executive Service employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51112	000	MERIT CASH BONUS - BUDGET USE ONLY
		MERIT BONUS PAYMENTS-EAS (PM) ----------
51112	101	Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
		MERIT BONUS PAYMENTS (SUPVR) ----------
51112	103	Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
		MERIT BONUS PAYMENTS (CLK) ----------
51112	104	Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
		MERIT BONUS PAYMENTS (CAG K CLK) ----------
51112	105	Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51112	107	MERIT BONUS PAYMENTS (MAILHANDLERS) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51112	112	MERIT BONUS PAYMENTS (RURAL CARRIERS) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51112	113	MERIT BONUS PAYMENTS (CITY CARRIERS) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51112	114	MERIT BONUS PAYMENTS (VEH DRIVER) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51112	121	MERIT BONUS PAYMENTS (BLDG SERV) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51112	123	MERIT BONUS PAYMENTS (PO OPER EQUIP) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51112	125	MERIT BONUS PAYMENTS (BLDG & PLANT) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51112	127	MERIT BONUS PAYMENTS (ADM SUPPORT) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51112	130	MERIT BONUS PAYMENTS (PROF ADM TECH)ADM TECH) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51112	141	MERIT BONUS PAYMENTS (VEH MAINT) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51112	142	MERIT BONUS PAYMENTS (MESS) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51112	144	MERIT BONUS PAYMENTS (ASC) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51112	146	MERIT BONUS PAYMENTS (FAC SERV CTR&O) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51112	147	MERIT BONUS PAYMENTS (PURCH FLD PERS) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51112	148	MERIT BONUS PAYMENTS (PURCH SVC CNTR) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51112	149	MERIT BONUS PAYMENTS(MAINT TECH SUPP CTR) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51112	150	MERIT BONUS PAYMENTS S.E.U. & S.D.N. ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51112	152	MERIT BONUS PAYMENTS (SPSC) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51112	154	MERIT BONUS PAYMENTS (AREA COUNSEL) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51112	155	MERIT BONUS PAY(RATES & CL. CTR) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51112	156	MERIT BONUS PAYMENTS (FD COMM OFF) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51112	157	MERIT BONUS PAYMENTS NHRSC - EMP. REL ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51112	159	MERIT BONUS PAYMENTS (FIELD SALES OFC) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
51112	171	MERIT BONUS PAYMENTS (IS/IG) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51112	172	MERIT BONUS PAYMENTS (ADM) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51112	175	MERIT BONUS PAYMENTS (PROT FORCE) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51112	181	MERIT BONUS PAYMENTS (AREA) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51112	182	MERIT BONUS PAYMENTS (IBSSC/COSC) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51112	183	MERIT BONUS PAYMENTS (HQ) ---------- Primary Account: Merit Bonus Payments -- Executive and Administrative Schedule (EAS) This account is used to record merit bonus payments made to Executive and Administrative Schedule employees resulting from provisions of the performance evaluation program. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum merit bonus payments to Executive and Administrative Schedule employees. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51113	101	LUMP SUM/BONUS PYMTS(PM) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51113	102	LUMP SUM/BONUS PYMTS (CAG L LV REPLMT) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster Relief/Replacement

Expense Accounts

Account Number	Sub account	Account Description
51113	103	LUMP SUM/BONUS PYMTS (SUPVR) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51113	104	LUMP SUM/BONUS PYMTS (CLK) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51113	105	LUMP SUM/BONUS PYMTS (CAG K CLK) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51113	107	LUMP SUM/BONUS PYMTS - MAILHANDLERS ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51113	112	LUMP SUM/BONUS PYMTS - RURAL CARRIERS ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51113	113	LUMP SUM/BONUS PYMTS - CITY DELIVERY CARRIERS ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier

Expense Accounts

Account Number	Sub account	Account Description
51113	114	LUMP SUM/BONUS PYMTS - VEH OPERATOR (DRIVER) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51113	121	LUMP SUM/BONUS PYMTS (BLDG SER) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51113	123	LUMP SUM/BONUS PYMTS - POSTAL OPER EQUIP ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51113	125	LUMP SUM/BONUS PYMTS - BLDG & PLANT EQUIP ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51113	127	LUMP SUM/BONUS PYMTS - ADMIN SUPPORT ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51113	130	LUMP SUM/BONUS PYMTS - PROF ADMIN & TECH ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

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Account Number	Sub account	Account Description
51113	141	LUMP SUM/BONUS PYMTS - VEHICLE MAINTENANCE ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51113	142	LUMP SUM/BONUS PYMTS - MES PERSONNEL ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51113	144	LUMP SUM/BONUS PMTS (ASC) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51113	146	LUMP SUM/BONUS PYMTS - FAC SERV CTRS & OFCS ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51113	147	LUMP SUM/BONUS PYMTS - PURCH FIELD PERSONNEL ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51113	148	LUMP SUM/BONUS PYMTS - PURCH SERVICE CENTER ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51113	149	LUMP SUM/BONUS PYMTS - MAINT TECH SUPRT CTR ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51113	150	LUMPSUM/BONUS PYMTS- S.E.U. & S.D.N ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51113	154	LUMP SUM/BONUS PYMTS (AREA COUNSEL) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51113	155	LUMP SUM/BONUS PYMTS - RATES & CLASS CTRS ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51113	156	LUMP SUM/BONUS PYMTS (FD COMM OFF) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51113	157	LUMP SUM/BONUS PYMTS - HRSC - EMPL REL ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51113	159	LUMP SUM/BONUS PAYMTS (FIELD SALES OFC) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
51113	171	LUMP SUM/BONUS PYMTS (IS/IG) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51113	172	LUMP SUM/BONUS PYMTS - INSP SERV - ADMIN ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51113	175	LUMP SUM/BONUS PYMTS - USPS PROTECT FORCE ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51113	181	LUMP SUM/BONUS PYMT (AREA) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51113	182	LUMP SUM/BONUS PYMTS (IBSSC/COSC) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center

Expense Accounts

Account Number	Sub account	Account Description
51113	183	LUMP SUM/BONUS PYMTS (HQ) ---------- Primary Account: Lump Sum or Bonus Payments This account is used to record lump sum/bonus payments resulting from labor contract agreements. The amount is paid as a one-time lump sum distribution. 1. Balance (debit) represents year-to-date expenses for cost of lump sum/bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51114	171	PER COMP RECRUITING BONUS PAYMENTS (IS/IG) ---------- PERSONNEL COMP.-RECRUITING BONUS PAYMENTS
51121	101	SALARIES-TRAINING (PM) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51121	102	SALARIES-TRAINING (CAG L LV REPLMT) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster Relief/Replacement
51121	103	SALARIES-TRAINING (SUPVR) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General

Expense Accounts

Account Number	Sub account	Account Description
51121	104	SALARIES-TRAINING (CLK) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
51121	105	SALARIES-TRAINING (CAG K CLK) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
51121	107	SALARIES-TRAINING (MAILHANDLERS) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler
51121	112	SALARIES-TRAINING (RURAL CARRS.) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier

Expense Accounts

Account Number	Sub account	Account Description
51121	113	SALARIES-TRAINING (CITY CARRS.) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51121	114	SALARIES-TRAINING (VEH. DRIVERS) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51121	121	SALARIES-TRAINING (BLDG SER) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services
51121	123	SALARIES-TRAINING (PO.OPER.EQUIP.) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment

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Account Number	Sub account	Account Description
51121	125	SALARIES-TRAINING (BLDG.&PLANT.) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51121	127	SALARIES-TRAINING (ADM. SUPPORT) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51121	130	SALARIES-TRAINING (PROF ADM TECH) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51121	141	SALARIES-TRAINING (VEH. MAINT.) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51121	142	SALARIES-TRAINING (MES) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51121	144	SALARIES-TRAINING (ASC) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51121	146	SALARIES-TRAINING (FAC SERV CTR&OF ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices
51121	147	SALARIES-TRAINING (PURCH FLD PERSONNEL) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers

Expense Accounts

Account Number	Sub account	Account Description
51121	148	SALARIES-TRAINING (PURCH SVC CNTR) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51121	149	SALARIES TRAINING (MNT.TEC.SUP.CTR) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51121	150	SALARIES-TRAINING S.E.U. & S.D N. ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51121	152	SALARIES-TRAINING (SPSC) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center

Expense Accounts

Account Number	Sub account	Account Description
51121	154	SALARIES TRAINING (AREA COUNSEL) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51121	155	SALARIES-TRAINING (RATES & CL. CTR ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51121	156	SALARIES-TRAINING (FD COMM OFF) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51121	157	SALARIES-TRAINING NHRSC - EMP. REL ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations

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Account Number	Sub account	Account Description
51121	159	SALARIES-TRAINING (FIELD SALES OFFICE) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51121	171	SALARIES TRAINING (IS/IG) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51121	172	SALARIES-TRAINING (ADMINISTRATION) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration
51121	175	SALARIES-TRAINING (PROT. FORCE) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force

Expense Accounts

Account Number	Sub account	Account Description
51121	181	SALARIES TRAINING (AREA) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51121	182	SALARIES TRAINING (IBSSC/COSC) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51121	183	SALARIES TRAINING (HQ) ---------- Primary Account: Salaries -- Training This account is used to record the salary cost of employees participating as trainees or instructors on and off the job when actually engaged in instructional programs. It also includes (1) time spent going to and from training areas (2) preparation time relating to instruction and (3) the time of employees who serve as instructors when actually engaged in instructions under provisions of training acts. Performance of duties or attendance at meetings that relate to regularly assigned functions shall be charged to the regular salary account. 1. Balance (debit) represents the year-to-date expense for salary cost of employees participating in instructions under provisions of training acts as outlined above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51141	101	ANNUAL LEAVE ACCRUED-EARNED (PM) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51141	103	ANNUAL LEAVE ACCRUED-EARNED (SUPVR) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General

Expense Accounts

Account Number	Sub account	Account Description
51141	104	ANNUAL LEAVE ACCRUED-EARNED (CLK) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
51141	105	ANNUAL LEAVE ACCRUED-EARNED (CAG K CLK) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
51141	107	ANNUAL LEAVE ACCRUED-EARNED (MAILHANDLERS) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler
51141	112	ANNUAL LEAVE ACCRUED-EARNED (RURAL CARRS.) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51141	113	ANNUAL LEAVE ACCRUED-EARNED (CITY CARRS.) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51141	114	ANNUAL LEAVE ACCRUED-EARNED (VEH. DRIVERS) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)

Expense Accounts

Account Number	Sub account	Account Description
51141	121	ANNUAL LEAVE ACCRUED-EARNED (BLDG SER) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services
51141	123	ANNUAL LEAVE ACCRUED-EARNED (PO.OPER.EQUIP.) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51141	125	ANNUAL LEAVE ACCRUED-EARNED (BLDG.&PLANT.) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51141	127	ANNUAL LEAVE ACCRUED-EARNED (ADM. SUPPORT) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51141	130	ANNUAL LEAVE ACCRUED-EARNED (PROF ADM TECH) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51141	141	ANNUAL LEAVE ACCRUED-EARNED (VEH. MAINT.) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51141	142	ANNUAL LEAVE ACCRUED-EARNED (MES) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51141	144	ANNUAL LEAVE ACCRUED-EARNED (ASC) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51141	146	ANNUAL LEAVE ACCRUED-EARNED (FAC SERV CTR&OF ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices
51141	147	ANNUAL LEAVE ACCRUED-EARNED (PURCH FLD PERS) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51141	148	ANNUAL LEAVE ACCRUED-EARNED (PURCH SVC CNTR) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51141	149	ANNUAL LEAVE ACCRUED-EARNED (MNT.TEC.SUP.CTR) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center

Expense Accounts

Account Number	Sub account	Account Description
51141	150	ANNUAL LEAVE ACCRUED-EARNED S.E.U.& S.D.N. ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51141	152	ANNUAL LEAVE ACCRUED-EARNED (SPSC) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51141	154	ANNUAL LEAVE ACCRUED EARNED (AREA COUNSEL) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51141	155	ANNUAL LEAVE ACCRUED-EARNED (RATES & CL. CTR ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51141	156	ANNUAL LEAVE ACCRUED-EARNED (FD COMM OFF) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51141	157	ANNUAL LEAVE ACCRUED-EARNED (HRSC - EMP. REL ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51141	159	ANNUAL LEAVE ACCRUED-EARNED (FLD SALES OFC) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51141	171	ANNUAL LEAVE ACCRUED EARNED (IS/IG) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51141	172	ANNUAL LEAVE ACCRUED-EARNED (ADMINISTRATION) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration
51141	175	ANNUAL LEAVE ACCRUED-EARNED (PROT. FORCE) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51141	181	ANNUAL LEAVE ACCRUED EARNED (AREA) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51141	182	ANNUAL LEAVE ACCRUED EARNED (IBSSC/COSC) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center

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Account Number	Sub account	Account Description
51141	183	ANNUAL LEAVE ACCRUED EARNED (HQ) ---------- Primary Account: Annual Leave Accrued (Earned) This account is used to record accruals for annual leave earned. 1. Balance (debit) represents the year-to-date accruals for annual leave earned. 2. Debit entries include current and prior period accruals for annual leave earned. (Credit contra account 26121.022.) 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51142	101	HOLIDAY LEAVE ACCRUED (PM) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51142	103	HOLIDAY LEAVE ACCRUED (SUPVR) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
51142	104	HOLIDAY LEAVE ACCRUED (CLK) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
51142	105	HOLIDAY LEAVE ACCRUED (CAG K CLK) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
51142	107	HOLIDAY LEAVE ACCRUED (MAILHANDLERS) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler

Expense Accounts

Account Number	Sub account	Account Description
51142	112	HOLIDAY LEAVE ACCRUED (RURAL CARRS.) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51142	113	HOLIDAY LEAVE ACCRUED (CITY CARRS.) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51142	114	HOLIDAY LEAVE ACCRUED (VEH. DRIVERS) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51142	121	HOLIDAY LEAVE ACCRUED (BLDG SER) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services
51142	123	HOLIDAY LEAVE ACCRUED (PO.OPER.EQUIP.) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51142	125	HOLIDAY LEAVE ACCRUED (BLDG.&PLANT.) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment

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Account Number	Sub account	Account Description
51142	127	HOLIDAY LEAVE ACCRUED (ADM. SUPPORT) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51142	130	HOLIDAY LEAVE EARNED (PROF ADM TECH) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51142	141	HOLIDAY LEAVE ACCRUED (VEH. MAINT.) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51142	142	HOLIDAY LEAVE ACCRUED (MES) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51142	144	HOLIDAY LEAVE ACCRUED (ASC) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51142	146	HOLIDAY LEAVE ACCRUED (FAC SERV CTR&OF ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51142	147	HOLIDAY LEAVE ACCRUED (PURCH FLD PERS) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51142	148	HOLIDAY LEAVE ACCRUED (PURCH SVC CTR) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51142	149	HOLIDAY LEAVE ACCRUED (MNT.TEC.SUP.CTR) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51142	150	HOLIDAY LEAVE ACCRUED S.E.U. & S.D.N ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51142	152	HOLIDAY LEAVE ACCRUED (SPSC) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51142	154	HOLIDAY LEAVE ACCRUED (AREA COUNSEL) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field

Expense Accounts

Account Number	Sub account	Account Description
51142	155	HOLIDAY LEAVE ACCRUED (RATES & CL. CTR ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51142	156	HOLIDAY LEAVE ACCRUED (FD COMM OFF) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51142	157	HOLIDAY LEAVE ACCRUED (HRSC - EMP. REL ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51142	159	HOLIDAY LEAVE ACCRUED (FIELD SALES OFC) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51142	171	HOLIDAY LEAVE ACCRUED (IS/IG) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51142	172	HOLIDAY LEAVE ACCRUED (ADMINISTRATION) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51142	175	HOLIDAY LEAVE ACCRUED (PROT. FORCE) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51142	181	HOLIDAY LEAVE ACCRUED (AREA) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51142	182	HOLIDAY LEAVE ACCRUED (IBSSC/COSC) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51142	183	HOLIDAY LEAVE ACCRUED (HQ) ---------- Primary Account: Holiday Leave Accrued This account is used to record holiday leave accruals by employee category. 1. Balance (debit) represents the year-to-date holiday leave accruals. 2. Debit entries include current and prior period holiday leave accruals by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51143	101	SALARIES-SICK LEAVE (PM) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51143	103	SALARIES-SICK LEAVE (SUPVR) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General

Expense Accounts

Account Number	Sub account	Account Description
51143	104	SALARIES-SICK LEAVE (CLK) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
51143	105	SALARIES-SICK LEAVE (CAG K CLK) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
51143	107	SALARIES-SICK LEAVE (MAILHANDLERS) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler
51143	112	SALARIES-SICK LEAVE (RURAL CARRS.) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51143	113	SALARIES-SICK LEAVE (CITY CARRS.) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51143	114	SALARIES-SICK LEAVE (VEH. DRIVERS) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)

Expense Accounts

Account Number	Sub account	Account Description
51143	121	SALARIES-SICK LEAVE (BLDG SER) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services
51143	123	SALARIES-SICK LEAVE (PO.OPER.EQUIP.) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51143	125	SALARIES-SICK LEAVE (BLDG.&PLANT.) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51143	127	SALARIES-SICK LEAVE (ADM. SUPPORT) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51143	130	SALARIES-SICK LEAVE (PROF ADM TECH) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51143	141	SALARIES-SICK LEAVE (VEH. MAINT.) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51143	142	SALARIES-SICK LEAVE (MES) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51143	144	SALARIES-SICK LEAVE (ASC) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51143	146	SALARIES-SICK LEAVE (FAC SERV CTR&OF ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices
51143	147	SALARIES-SICK LEAVE (PURCH FLD PERS) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51143	148	SALARIES-SICK LEAVE (PURCH SVC CTR) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51143	149	SALARIES-SICK LEAVE (MNT.TEC.SUP.CTR) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51143	150	SALARIES-SICK LEAVE S.E.U. & S.D.N. ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51143	152	SALARIES-SICK LEAVE (SPSC) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51143	154	SALARIES SICK LEAVE (AREA COUNSEL) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field
51143	155	SALARIES-SICK LEAVE (RATES & CL. CTR ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51143	156	SALARIES SICK LEAVE/FIELD COMMUNICATIONS OFC ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51143	157	SALARIES-SICK LEAVE (HRSC - EMP. REL ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51143	159	SALARIES-SICK LEAVE (FIELD SALES OFC) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51143	171	SALARIES SICK LEAVE (IS/IG) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51143	172	SALARIES-SICK LEAVE (ADMINISTRATION) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration
51143	175	SALARIES-SICK LEAVE (PROT. FORCE) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51143	181	SALARIES SICK LEAVE (AREA) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51143	182	SALARIES SICK LEAVE (IBSSC/COSC) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51143	183	SALARIES SICK LEAVE (HQ) ---------- Primary Account: Salaries -- Sick Leave This account is used to record salaries for sick leave by employee category. 1. Balance (debit) represents the year-to-date expense of salaries for sick leave by employee category. 2. Debit entries include current and prior period expense of salaries for sick leave by employee category. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51145	101	SALARIES-OTHER LEAVE (PM) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
51145	102	SALARIES-OTHER LEAVE (CAG L LV REPLMT) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster Relief/Replacement
51145	103	SALARIES-OTHER LEAVE (SUPVR) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
51145	104	SALARIES-OTHER LEAVE (CLK) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse

Expense Accounts

Account Number	Sub account	Account Description
51145	105	SALARIES-OTHER LEAVE (CAG K CLK) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
51145	107	SALARIES-OTHER LEAVE (MAILHANDLERS) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler
51145	112	SALARIES-OTHER LEAVE (RURAL CARRS.) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51145	113	SALARIES-OTHER LEAVE (CITY CARRS.) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51145	114	SALARIES-OTHER LEAVE (VEH. DRIVERS) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)

Expense Accounts

Account Number	Sub account	Account Description
51145	121	SALARIES-OTHER LEAVE (BLDG SER) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services
51145	123	SALARIES-OTHER LEAVE (PO.OPER.EQUIP.) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51145	125	SALARIES-OTHER LEAVE (BLDG.&PLANT.) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51145	127	SALARIES-OTHER LEAVE (ADM. SUPPORT) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51145	130	SALARIES-OTHER LEAVE (PROF ADM TECH) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51145	141	SALARIES-OTHER LEAVE (VEH. MAINT.) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51145	142	SALARIES-OTHER LEAVE (MES) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51145	144	SALARIES-OTHER LEAVE (ASC) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51145	146	SALARIES-OTHER LEAVE (FAC SERV CTR&OF ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices
51145	147	SALARIES-OTHER LEAVE (PURCH FLD PERS) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers

Expense Accounts

Account Number	Sub account	Account Description
51145	148	SALARIES-OTHER LEAVE (PURCH SVC CTR) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51145	149	SALARIES-OTHER LEAVE (MNT.TEC.SUP.CTR) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51145	150	SALARIES-OTHER LEAVE S.E.U. & S.D.N. ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51145	152	SALARIES-OTHER LEAVE (SPSC) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51145	154	SALARIES OTHER LEAVE (AREA COUNSEL) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field

Expense Accounts

Account Number	Sub account	Account Description
51145	155	SALARIES-OTHER LEAVE (RATES & CL. CTR ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51145	156	SALARIES-OTHER LEAVE/FIELD COMMUNICATIONS OFC ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51145	157	SALARIES-OTHER LEAVE (HRSC - EMP. REL ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51145	159	SALARIES-OTHER LEAVE (FIELD SALES OFC) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51145	171	SALARIES OTHER LEAVE (IS/IG) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors

Expense Accounts

Account Number	Sub account	Account Description
51145	172	SALARIES-OTHER LEAVE (ADMINISTRATION) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration
51145	175	SALARIES-OTHER LEAVE (PROT. FORCE) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51145	181	SALARIES OTHER LEAVE (AREA) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51145	182	SALARIES OTHER LEAVE (IBSSC/COSC) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51145	183	SALARIES OTHER LEAVE (HQ) ---------- Primary Account: Salaries -- Other Leave This account is used to record salaries paid for other leave including court leave military leave and leave for attendance at funerals of veterans. 1. Balance (debit) represents the year-to-date expense for salaries paid for other leave as noted above. 2. Debit entries include current and prior period expense for salaries paid for other leave. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters

Expense Accounts

Account Number	Sub account	Account Description
		SALARIES (CAG L LV REPLMT) ----------
51147	102	Primary Account: Salaries -- Leave Replacement CAG L Post Office This account is used to record the gross pay of the persons employed to operate a CAG L post office during the absence of the postmaster on annual sick or other approved leave. 1. Balance (debit) represents the year-to-date expense of the gross pay for persons employed as leave replacements to operate a CAG L post office during the absence of the postmaster on authorized approved leave. 2. Debit entries include current and prior period expense. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster Relief/Replacement
51151	000	SEVERANCE PAY/SURVIVOR BENEFITS-BUDGET USE
		SALARIES - SEVERANCE PAY (PM) ----------
51151	101	Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Postmaster
		SALARIES - SEVERANCE PAY (SUPVR) ----------
51151	103	Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Supervisor General
		SALARIES - SEVERANCE PAY (CLK) ----------
51151	104	Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk Nurse
		SALARIES-SEVERENCE PAY (CAG K CLK) ----------
51151	105	Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices
		SALARIES - SEVERANCE PAY (MAILHANDLERS) ----------
51151	107	Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Handler

Expense Accounts

Account Number	Sub account	Account Description
51151	112	SALARIES - SEVERANCE PAY (RURAL CARRS.) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rural Carrier
51151	113	SALARIES - SEVERANCE PAY (CITY CARRS.) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: City Delivery Carrier
51151	114	SALARIES - SEVERANCE PAY (VEH. DRIVERS) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51151	121	SALARIES - SEVERANCE PAY (BLDG SER) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Building Services
51151	123	SALARIES-SEVERANCE PAY (PO.OPER.EQUIP.) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51151	125	SALARIES - SEVERANCE PAY (BLDG.&PLANT.) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment

Expense Accounts

Account Number	Sub account	Account Description
51151	127	SALARIES - SEVERANCE PAY (ADM. SUPPORT) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Administrative Support
51151	130	SALARIES-SEVERANCE PAY (PROF ADM TECH) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51151	141	SALARIES - SEVERANCE PAY (VEH. MAINT.) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51151	142	SALARIES - SEVERANCE PAY (MES) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51151	144	SALARIES-SEVERENCE PAY (ASC) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Accounting Service Center
51151	146	SALARIES - SEVERANCE PAY (FAC SERV CTR&OF ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Facilities Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51151	147	SALARIES-SEVERANCE PAY (PURCH FLD PERS) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51151	148	SALARIES - SEVERANCE PAY (PURCH SVC CTR) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51151	149	SALARIES-SEVERANCE PAY (MNT.TEC.SUP.CTR) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center
51151	150	SALARIES-SEVERANCE PAY S.E.U. & S.D.N. ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51151	152	SALARIES-SEVERANCE PAY (SPSC) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51151	154	SALARIES SEVERANCE PAY (AREA COUNSEL) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Law Offices Field

Expense Accounts

Account Number	Sub account	Account Description
51151	155	SALARIES - SEVERANCE PAY (RATES & CL. CTR ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Rates and Classification Service Center
51151	156	SALARIES-SEVERENCE PAY/FIELD COMMUNICATNS OFC ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Communications Field Offices
51151	157	SALARIES - SEVERANCE PAY (HRSC - EMP. REL ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51151	159	SALARIES-SEVERANCE PAY (FIELD SALES OFC) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts.
51151	171	SALARIES SEVERANCE PAY (IS/IG) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Inspectors
51151	172	SALARIES - SEVERANCE PAY (ADMINISTRATION) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51151	175	SALARIES - SEVERANCE PAY (PROT. FORCE) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51151	181	SALARIES - SEVERANCE PAY (AREA) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Area Offices
51151	182	SALARIES SEVERANCE PAY (IBSSC/COSC) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Information Service Center
51151	183	SALARIES SEVERANCE PAY (HQ) ---------- Primary Account: Salaries -- Severance Pay This account is used to record the cost of severance pay for employees involuntarily separated not for cause. 1. Balance (debit) represents the year-to-date cost of severance pay for employees involuntarily separated not for cause. 2. Debit entries include current and prior period cost. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification (postmaster clerk mail handler etc.) by means of subaccounts. Subaccount Usage: Headquarters
51199	101	PAYROLL ACCRUAL (PM) ---------- PAYROLL ACCRUAL (POSTMASTERS)
51199	102	PAYROLL ACCRUAL (CAG L LV REPLMT) ---------- PAYROLL ACCRUAL (CAG L LV REPLMT)
51199	103	PAYROLL ACCRUAL (SUPVR) ---------- PAYROLL ACCRUAL (SUPVR)
51199	104	PAYROLL ACCRUAL (CLK) ---------- PAYROLL ACCRUAL (CLERKS)
51199	105	PAYROLL ACCRUAL (CAG K CLK) ---------- PAYROLL ACCRUAL (CAG.K CLKS)

Expense Accounts

Account Number	Sub account	Account Description
51199	107	PAYROLL ACCRUAL (MAILHANDLERS) ---------- PAYROLL ACCRUAL (MAILHANDLERS)
51199	112	PAYROLL ACCRUAL (RURAL CARRS.) ---------- PAYROLL ACCRUAL (RURAL CARRS.)
51199	113	PAYROLL ACCRUAL (CITY CARRS.) ---------- PAYROLL ACCRUAL (CITY CARRS.)
51199	114	PAYROLL ACCRUAL (VEH. DRIVERS) ---------- PAYROLL ACCRUAL (VEH. DRIVERS)
51199	121	PAYROLL ACCRUAL (BLDG SER) ---------- PAYROLL ACCRUAL (BLD. SER.)
51199	123	PAYROLL ACCRUAL (PO.OPER.EQUIP.) ---------- PAYROLL ACCRUAL (PO.OPER.EQUIP.)
51199	125	PAYROLL ACCRUAL (BLDG.&PLANT.) ---------- PAYROLL ACCRUAL (BLDG.&PLANT.)
51199	127	PAYROLL ACCRUAL (ADM. SUPPORT) ---------- PAYROLL ACCRUAL (ADM. SUPPORT)
51199	130	PAYROLL ACCRUAL (PROF ADM TECH) ---------- PAYROLL ACCRUAL (PROF ADM TECH)
51199	141	PAYROLL ACCRUAL (VEH.MAINT.) ---------- PAYROLL ACCRUAL (VEH.MAINT.)
51199	142	PAYROLL ACCRUAL (MES) ---------- PAYROLL ACCRUAL (MES)
51199	144	PAYROLL ACCRUAL (ASC) ---------- PAYROLL ACCRUAL (ACCTG OPER)
51199	146	PAYROLL ACCRUAL (FAC SERV CTR&OF ---------- PAYROLL ACCRUAL (FAC SERV CTR&OF

Expense Accounts

Account Number	Sub account	Account Description
51199	147	PAYROLL ACCRUAL (PURCH FLD PERS) ---------- PAYROLL ACCRUAL (PURCH FLD PERS)
51199	148	PAYROLL ACCRUAL (PURCH SVC CTR) ---------- PAYROLL ACCRUAL (PURCH SVC CTR)
51199	149	PAYROLL ACCRUAL (MNT.TEC.SUP.CTR) ---------- PAYROLL ACCRUAL (MNT.TEC.SUP.CTR)
51199	150	PAYROLL ACCRUAL S.E.U.& S.D.N. ---------- PAYROLL ACCRUAL S.E.U.& S.D.N.
51199	152	PAYROLL ACCRUAL (SPCS) ---------- PAYROLL ACCRUAL (SPCS)
51199	154	PAYROLL ACCRUAL (AREA COUNSEL) ---------- PAYROLL ACCRUAL (REG. COUNSEL
51199	155	PAYROLL ACCRUAL (RATES & CL.CTR ---------- PAYROLL ACCRUAL (RATES & CL.CTR
51199	156	PAYROLL ACCRUAL (FD COMM OFF) ---------- PAYROLL ACCRUAL (FD COMM OFF)
51199	157	PAYROLL ACCRUAL (HRSC - EMP.REL ---------- PAYROLL ACCRUAL (HRSC - EMP.REL
51199	159	PAYROLL ACCRUAL (FLD SALES OFC) ---------- PAYROLL ACCRUAL (FLD SALES OFC)
51199	171	PAYROLL ACCRUAL (IS/IG) ---------- PAYROLL ACCRUAL (INSPECTORS)
51199	172	PAYROLL ACCRUAL (ADMINISTRATION) ---------- PAYROLL ACCRUAL (ADMINISTRATION)
51199	175	PAYROLL ACCRUAL (PROT.FORCE) ---------- PAYROLL ACCRUAL (PROT.FORCE)

Expense Accounts

Account Number	Sub account	Account Description
51199	181	PAYROLL ACCRUAL (AREA) ---------- PAYROLL ACCRUAL (REGION'S)
51199	182	PAYROLL ACCRUAL (IBSSC/COSC) ---------- PAYROLL ACCRUAL (PDC'S)
51199	183	PAYROLL ACCRUAL (HQ) ---------- PAYROLL ACCRUAL (HDQT'S)
51199	184	PAYROLL ACCRUAL BRD OF GOV (BOG) ---------- PAYROLL ACCRUAL BRD OF GOV(BOG)
51202	101	HEALTH BENEFITS (PM) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Postmaster
51202	102	HEALTH BENEFITS (CAG L LV REPLMT) ---------- HEALTH BENEFITS (CAG L LV REPLMT)
51202	103	HEALTH BENEFITS (SUPVR) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Supervisor General
51202	104	HEALTH BENEFITS (CLK) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Clerk Nurse
51202	105	HEALTH BENEFITS (CAG K CLK) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51202	107	HEALTH BENEFITS (MAILHANDLERS) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Mail Handler
51202	112	HEALTH BENEFITS (RURAL CARRS.) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Rural Carrier
51202	113	HEALTH BENEFITS (CITY CARRS.) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: City Delivery Carrier
51202	114	HEALTH BENEFITS (VEH. DRIVERS) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Vehicle Operator (Driver)
51202	121	HEALTH BENEFITS (BLDG SER) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Maintenance Building Services
51202	123	HEALTH BENEFITS (PO.OPER.EQUIP.) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Maintenance Postal Operating Equipment

Expense Accounts

Account Number	Sub account	Account Description
51202	125	HEALTH BENEFITS (BLDG.&PLANT.) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51202	127	HEALTH BENEFITS (ADM. SUPPORT) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Maintenance Administrative Support
51202	130	HEALTH BENEFITS (PROF ADM TECH) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51202	141	HEALTH BENEFITS (VEH. MAINT.) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Vehicle Maintenance
51202	142	HEALTH BENEFITS (MES) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Mail Equipment Shops
51202	144	HEALTH BENEFITS (ASC) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Accounting Service Center

Expense Accounts

Account Number	Sub account	Account Description
51202	146	HEALTH BENEFITS (FAC SERV CTR&OF ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Facilities Field Offices
51202	147	HEALTH BENEFITS (PURCH FLD PERS) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51202	148	HEALTH BENEFITS (PURCH SVC CTR) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Purchasing Field Service Centers
51202	149	HEALTH BENEFITS (MNT.TEC.SUP.CTR) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Maintenance Technical Support Center
51202	150	HEALTH BENEFITS S.E.U. & S.D.N. ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Stamp Distribution Network
51202	152	HEALTH BENEFITS (SPSC) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Statistical Programs Service Center

Expense Accounts

Account Number	Sub account	Account Description
51202	154	HEALTH BENEFITS (AREA COUNSEL) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Law Offices Field
51202	155	HEALTH BENEFITS (RATES & CL. CTR ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Rates and Classification Service Center
51202	156	HEALTH BENEFITS/FIELD COMMUNICATIONS OFC ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Communications Field Offices
51202	157	HEALTH BENEFITS (HRSC - EMP. REL ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51202	159	HEALTH BENEFITS (FIELD SALES OFC) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments.
51202	171	HEALTH BENEFITS (IS/IG) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Inspection Service Inspectors

Expense Accounts

Account Number	Sub account	Account Description
51202	172	HEALTH BENEFITS (ADMINISTRATION) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Inspection Service Administration
51202	175	HEALTH BENEFITS (PROT. FORCE) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51202	181	HEALTH BENEFITS (AREA) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Area Offices
51202	182	HEALTH BENEFITS (IBSSC/COSC) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Information Service Center
51202	183	HEALTH BENEFITS (HQ) ---------- Primary Account: Health Benefits This account is used to record the health benefits expense (i.e. the Postal Service share of employee health benefit costs) for various personnel classifications (postmaster clerk mail handler etc.). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee health benefits. 2. Debit entries include current accounting period health benefit expenses. 3. Credit entries include prior period adjustments. Subaccount Usage: Headquarters
51203	000	HEALTH BENEFITS ADVERSE ACTION ---------- Primary Account: Health Benefits -- Adverse Actions This account is used to record the amount that would have been paid to the Office of Personnel Management (OPM) for health benefit premiums had the employee remained in a full-duty and pay status plus the amount that would have been contributed by the Postal Service. 1. Balance (debit) represents year-to-date premiums for suspended employees as cited above. 2. Debit entries include current period premiums and prior accounting period adjustments. (Credit contra account 22251.024.) 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
51204	000	PERSONNEL BEN.-HEALTH BEN.-RETIRED ANNUITANT ---------- Primary Account: Health Benefits -- Retired Annuitant Represents Postal Service share of retired annuitant health benefit costs. 1. Balance (debit) represent the year-to-date expenses for retired annuitant health benefits. 2. Debit entries represent current monthly retired annuitant health benefits expense. 3. Credit entries represent prior period adjustments. Note: All charges will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. Billings will be made monthly by OPM. Entries to this account will be made by National Accounting Headquarters.
51205	000	SPECIAL EXPENSE ACCRUALS-PERSONNEL RELATED ---------- Primary Account: Special Expense Accruals -- Personnel Related This account is to be used by National Accounting only. It is used to accrue unusual or unique expenses related to personnel compensation. 1. Balance (debit) represents the estimated amount of the unusual or unique expense item. 2. Credit entries include payments or reductions in the expense estimate. 3. Debit entries include increases in the expense estimate.
51206	000	WORKERS' COMPENSATION-CHARGE BACK ---------- Primary Account: Workers' Compensation -- Chargeback This account is used to record Workers' Compensation charges billed by the Department of Labor (DOL) to Postal Service Headquarters which are charged back to the appropriate districts where employees are receiving Workers' Compensation benefits. 1. Balance (debit) represents year-to-date Workers' Compensation charges billed to the Postal Service and charged back to the appropriate districts. 2. Debit entries include amounts charged back to appropriate districts transferred from Headquarters on Journal Voucher 794.0. (Credit contra account 51207.) 3. Credit entries include adjustments.
51207	000	WORKERS' COMPENSATION-CONTRA OFFSET ---------- Primary Account: Workers' Compensation -- Contra Offset This account is used to record credits to Servicewide Costs (finance number 10-4390) B/A code 7C when Workers' Compensation expenses are being charged back to the appropriate districts where employees are receiving Workers' Compensation benefits. 1. Balance (credit) represents year-to-date Workers' Compensation charges billed to the Postal Service by DOL and charged back to the appropriate districts. 2. Credit entries include amounts credited to Servicewide Cost B/A code 7C and charged back to appropriate districts. (Transferred from Headquarters on Journal Voucher 794.0.) (Debit contra account 51206.) 3. Debit entries include adjustments.
51208	000	WORKERS' COMPENSATION ---------- Primary Account: Workers' Compensation This account is used record the estimated current and future expense for current year Workers' Compensation claims and any adjustments to earlier forecasts of the estimated future expense for prior year claims. This estimated future expense for existing workers' compensation claims is computed by an estimation model using statistical and payment data provided by the Department of Labor. This estimation model computes an estimate of future costs based upon severity of injury age assumed mortality and other factors. These estimated amounts are charged to finance number 10-4390 B/A 7C Servicewide Costs. (Credit contra account 22321.022.) 1. Balance (debit) represents estimated and accrued workers' compensation expenses. 2. Debit entries include workers' compensation accruals estimated by Headquarters and journalized by the Minneapolis Accounting Service Center. Upward adjustments to earlier expense forecasts are also included as debit entries. 3. Credit entries include downward adjustments to estimated expenses accrued in prior periods.

Expense Accounts

Account Number	Sub account	Account Description
51209	000	H.B.PREMIUMS-WORKERS COMP CLAIMANTS ---------- Primary Account: Health Benefit Premiums -- Workers' Compensation Claimants This account is used to record the expense for health benefit premiums for current or former Postal Service employees who are on the office of Workers' Compensation Programs (OWCP) rolls full-time. 1. Balance (debit) represents the year-to-date expense for USPS workers' compensation claimant health benefits. 2. Debit entries include current period premiums and prior period accounting adjustments. (Credit account 22259.022.) 3. Credit entries include adjustments. (Debit account 22259.023.)
51211	101	PERSONNEL BEN (FERS) MANDATORY (PM) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51211	102	PER BEN (FERS) MANDATORY (CAG L LV REPLMT) ---------- PER BEN (FERS) MANDATORY (CAG L LV REPLMT)
51211	103	PER BEN (FERS) MANDATORY (SUPVR) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51211	104	PER BEN (FERS) MANDATORY (CLK) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51211	105	PERSONNEL BEN (FERS) MANDATORY (CAG K CLK) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51211	107	PERSONNEL BEN (FERS) MANDATORY (MAILHANDLER) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51211	112	PERSONNEL BEN (FERS) MANDATORY (RURAL CARRS) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51211	113	PERSONNEL BEN (FERS) MANDATORY (CITY CARRS.) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51211	114	PERSONNEL BEN (FERS) MANDATORY (VEH DRIVER) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51211	121	PER BEN (FERS) MANDATORY (BLDG SER) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51211	123	PERSONNEL BEN (FERS) MANDATORY (PO OPER EQU) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51211	125	PERSONNEL BEN (FERS) MANDATORY (BLDG &PLANT) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51211	127	PERSONNEL BEN (FERS) MANDATORY (ADM SUPPORT) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51211	130	PERSONNEL BEN (FERS) MANDATORY (PROF ADM TE) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51211	141	PERSONNEL BEN (FERS) MANDATORY (VEH MAINT) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51211	142	PERSONNEL BEN (FERS) MANDATORY (MES) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51211	144	PERSONNEL BEN (FERS) MANDATORY (ASC) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51211	146	PERSONNEL BEN (FERS) MANDATORY (FAC SERV CT) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51211	147	PERSONNEL BEN (FERS)MANDATORY(PURCH FLD PERS) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51211	148	PERSONNEL BEN (FERS) MANDATORY(PURCH SVC CTR) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51211	149	PERSONNEL BEN (FERS) MANDATORY (MNT TEC SUP) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51211	150	PERSONNEL BEN (FERS) MANDATORY S.E.U. &S.D.N. ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51211	152	PERSONNEL BEN (FERS) MANDATORY (SPSC) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51211	154	PER BEN (FERS) MANDATORY (AREA COUNSEL) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51211	155	PERSONNEL BEN (FERS) MANDATORY (RATES & CL) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51211	156	PERSONNEL BEN (FERS) MANDATORY/FLD COMM OFC ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51211	157	PERSONNEL BEN (FERS) MANDATORY (HRSC-EMP RE) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51211	159	PERSONNEL BEN (FERS) MANDATORY (FLD SLS OFC) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments.
51211	171	PER BEN (FERS) MANDATORY (IS/IG) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51211	172	PERSONNEL BEN (FERS) MANDATORY (ADMINISTRAT) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51211	175	PERSONNEL BEN (FERS) MANDATORY (PROT FORCE) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51211	181	PERSONNEL BEN (FERS) MANDATORY (AREA) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51211	182	PER BEN (FERS) MANDATORY (IBSSC/COSC) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51211	183	PER BEN (FERS) MANDATORY (HQ) ---------- Primary Account: Retirement Fund -- FERS -- Mandatory Coverage This account is used to record Postal Service contributions to the retirement fund for employees automatically covered under the FERS program (mandatory coverage). 1. Balance (debit) represents the year-to-date Postal Service expenses to the retirement fund for employees automatically covered under the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.031.) 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51212	101	RETIREMENT FUND (PM) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51212	102	RETIREMENT FUND (CAG L LV REPLMT) ---------- RETIREMENT FUND (CAG L LV REPLMT)

Expense Accounts

Account Number	Sub account	Account Description
51212	103	RETIREMENT FUND (SUPVR) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51212	104	RETIREMENT FUND (CLK) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51212	105	RETIREMENT FUND (CAG K CLK) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51212	107	RETIREMENT FUND (MAILHANDLERS) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51212	112	RETIREMENT FUND (RURAL CARRS.) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier

Expense Accounts

Account Number	Sub account	Account Description
51212	113	RETIREMENT FUND (CITY CARRS.) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51212	114	RETIREMENT FUND (VEH. DRIVERS) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51212	121	RETIREMENT FUND (BLDG SER) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51212	123	RETIREMENT FUND (PO.OPER.EQUIP.) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51212	125	RETIREMENT FUND (BLDG.&PLANT.) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment

Expense Accounts

Account Number	Sub account	Account Description
51212	127	RETIREMENT FUND (ADM. SUPPORT) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51212	130	RETIREMENT FUND (PROF ADM TECH) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51212	141	RETIREMENT FUND (VEH. MAINT.) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51212	142	RETIREMENT FUND (MES) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51212	144	RETIREMENT FUND (ASC) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center

Expense Accounts

Account Number	Sub account	Account Description
51212	146	RETIREMENT FUND (FAC SERV CTR&OF ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51212	147	RETIREMENT FUND (PURCH FLD PERS) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51212	148	RETIREMENT FUND (PURCH SVC CTR) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51212	149	RETIREMENT FUND (MNT.TEC.SUP.CTR) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51212	150	RETIREMENT FUND S.E.U. & S.D.N. ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network

Expense Accounts

Account Number	Sub account	Account Description
51212	152	RETIREMENT FUND (SPSC) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51212	154	RETIREMENT FUND (AREA COUNSEL) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51212	155	RETIREMENT FUND (RATES & CL. CTR ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51212	156	RETIREMENT FUND/FIELD COMMUNICATIONS OFFICE ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51212	157	RETIREMENT FUND (HRSC - EMP. REL ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51212	159	RETIREMENT FUND (FIELD SALES OFC) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments.
51212	171	RETIREMENT FUND (IS/IG) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51212	172	RETIREMENT FUND (ADMINISTRATION) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51212	175	RETIREMENT FUND (PROT. FORCE) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51212	181	RETIREMENT FUND (AREA) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51212	182	RETIREMENT FUND (IBSSC/COSC) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51212	183	RETIREMENT FUND (HQ) ---------- Primary Account: Retirement Fund This account is used to record the retirement fund contribution expense (i.e. the Postal Service share of employee retirement costs) for various personnel classifications (postmaster clerk mail handler). The various classifications are identified by subaccounts. 1. Balance (debit) represents year-to-date Postal Service expense for employee retirement fund contribution. 2. Debit entries include current accounting period retirement fund contribution expenses. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51213	000	RETIREMENT FUND ADVERSE ACTION ---------- Primary Account: Retirement Fund -- Adverse Actions This account is used to record the amount that would have been paid to OPM for retirement contributions had the employee remained in a full duty and full pay status. Both the Postal Service contribution and the equal amount that would have been deducted from the employees pay are accrued. No payment is made to OPM until settlement of the case. 1. Balance (debit) represents year-to-date accrual for retirement contributions relating to adverse action cases. 2. Debit entries include current accounting period accrual for retirement contributions relating to adverse action cases. (Credit contra account 22240.024.) 3. Credit entries include: (1) reduction of the accrual where employees with less than five years service (whose retirement was not vested) are removed from the service or returned to work without back pay; and (2) reversal of accrued amounts since deductions are made from back pay amounts upon settlements in favor of employee prior to making final payment to employee.
51214	101	RET FUND - POST 1983 EMP (PM) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51214	102	RET FUND-POST 1983 EMP (CAG L LV REPLMT) ---------- RET FUND-POST 1983 EMP (CAG L LV REPLMT)
51214	103	RET FUND - POST 1983 EMP (SUPVR) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General

Expense Accounts

Account Number	Sub account	Account Description
51214	104	RET FUND - POST 1983 EMP (CLK) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51214	105	RET FUND - POST 1983 EMP (CAG K CLK) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51214	107	RET FUND - POST 1983 EMP (MAILHANDLERS) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51214	112	RET FUND - POST 1983 EMP (RURAL CARRS) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51214	113	RET FUND - POST 1983 EMP (CITY CARRS) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51214	114	RET FUND - POST 1983 EMP (VEH DRIVERS) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)

Expense Accounts

Account Number	Sub account	Account Description
51214	121	RET FUND - POST 1983 EMP (BLDG SER) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51214	123	RET FUND - POST 1983 EMP (PO OPER EQUIP) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51214	125	RET FUND - POST 1983 EMP (BLDG & PLANT) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51214	127	RET FUND - POST 1983 EMP (ADM SUPPORT) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51214	130	RET FUND-POST 1983 EMP (PROF ADM TECH) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51214	141	RET FUND - POST 1983 EMP (VEH MAINT) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51214	142	RET FUND - POST 1983 EMP (MES) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51214	144	RET FUND-POST 1983 EMP (ASC) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51214	146	RET FUND - POST 1983 EMP (FAC SERV CTR&OF ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51214	147	RET FUND - POST 1983 EMP (PURCH FLD PERS) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51214	148	RET FUND - POST 1983 EMP (PURCH SVC CTR) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51214	149	RET FUND - POST 1983 EMP (MNT TEC SUP CTR) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center

Expense Accounts

Account Number	Sub account	Account Description
51214	150	RET FUND-POST 1983 EMP S.E.U. & S.D.N. ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51214	152	RET FUND-POST 1983 EMP (SPSC) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51214	154	RET FUND POST 1983 EMP (AREA COUNSEL) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51214	155	RET FUND - POST 1983 EMP (RATES & CL. CTR ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51214	156	RET FUND - POST 1983 EMP/FIELD COMM OFFC ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51214	157	RET FUND - POST 1983 EMP (HRSC - EMP. REL ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51214	159	RET FUND-POST 1983 EMP (FIELD SALES OFC) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
51214	171	RET FUND POST 1983 EMP (IS/IG) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51214	172	RET FUND - POST 1983 EMP (ADMINISTRATION) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51214	175	RET FUND - POST 1983 EMP (PROT FORCE) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51214	181	RET FUND - POST 1983 EMP (AREA) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51214	182	RET FUND POST 1983 EMP (IBSSC/COSC) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center

Expense Accounts

Account Number	Sub account	Account Description
51214	183	RET FUND POST 1983 EMP (HQ) ---------- Primary Account: Retirement Fund -- Post 1983 Employees This account is used to record expenses for the retirement fund for various personnel classifications (postmaster clerk mail handler etc.) of career people hired after December 31 1983. 1. Balance (debit) represents year-to-date expense to the Postal Service for retirement cost applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51215	101	PERSONNEL BEN (FERS) VOLUNTARY (PM) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51215	102	PER BEN (FERS) VOLUNTARY (CAG L LV REPLMT) ---------- PER BEN (FERS) VOLUNTARY (CAG L LV REPLMT)
51215	103	PER BEN (FERS) VOLUNTARY (SUPVR) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51215	104	PER BEN (FERS) VOLUNTARY (CLK) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51215	105	PERSONNEL BEN (FERS) VOLUNTARY (CAG K CLK) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51215	107	PERSONNEL BEN (FERS) VOLUNTARY (MAILHANDLER) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51215	112	PERSONNEL BEN (FERS) VOLUNTARY (RURAL CARRS) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51215	113	PERSONNEL BEN (FERS) VOLUNTARY (CITY CARRS.) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51215	114	PERSONNEL BEN (FERS) VOLUNTARY (VEH DRIVER) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51215	121	PER BEN (FERS) VOLUNTARY (BLDG SER) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51215	123	PERSONNEL BEN (FERS) VOLUNTARY (PO OPER EQU) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51215	125	PERSONNEL BEN (FERS) VOLUNTARY (BLDG &PLANT) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51215	127	PERSONNEL BEN (FERS) VOLUNTARY (ADM SUPPORT) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51215	130	PERSONNEL BEN (FERS) VOLUNTARY (PROF ADM TE) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51215	141	PERSONNEL BEN (FERS) VOLUNTARY (VEH MAINT) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51215	142	PERSONNEL BEN (FERS) VOLUNTARY (MES) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51215	144	PER BEN (FERS) VOLUNTARY (ASC) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51215	146	PERSONNEL BEN (FERS) VOLUNTARY (FAC SERV CT) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51215	147	PERSONNEL BEN (FERS)VOLUNTARY(PURCH FLD PERS) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51215	148	PERSONNEL BEN (FERS) VOLUNTARY(PURCH SVC CTR) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51215	149	PERSONNEL BEN (FERS) VOLUNTARY (MNT TEC SUP) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51215	150	PERSONNEL BEN (FERS) VOLUNTARY S.E.U. & S.D.N ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51215	152	PERSONNEL BEN (FERS) VOLUNTARY (SPSC) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51215	154	PER BEN (FERS) VOLUNTARY (AREA COUNSEL) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51215	155	PERSONNEL BEN (FERS) VOLUNTARY (RATES & CL.) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51215	156	PERSONNEL BEN (FERS) VOLUNTARY/FLD COMM OFC ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51215	157	PERSONNEL BEN (FERS) VOLUNTARY (HRSC-EMP RE) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51215	159	PERSONNEL BEN-FERS-VOLUNTARY (FLD SALES OFC) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments.
51215	171	PER BEN (FERS) VOLUNTARY (IS/IG) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51215	172	PERSONNEL BEN (FERS) VOLUNTARY (ADMINISTRAT) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51215	175	PERSONNEL BEN (FERS) VOLUNTARY (PROT FORCE ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51215	181	PERSONNEL BEN (FERS) VOLUNTARY (AREA) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51215	182	PER BEN (FERS) VOLUNTARY (IBSSC/COSC) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51215	183	PER BEN (FERS) VOLUNTARY (HQ) ---------- Primary Account: Retirement Fund -- FERS -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to the retirement fund for employees who voluntarily convert to the FERS program (voluntary conversion). 1. Balance represents the year-to-date Postal Service contribution for employees who voluntarily convert to the FERS program. 2. Debit entries include current accounting period retirement fund contribution expenses. (Credit contra account 22240.029.) 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51216	101	SOCIAL SECURITY TAXES (PM) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51216	102	SOCIAL SECURITY TAXES (CAG L LV REPLMT) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Postmaster Relief/Replacement

Expense Accounts

Account Number	Sub account	Account Description
51216	103	SOCIAL SECURITY TAXES (SUPVR) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51216	104	SOCIAL SECURITY TAXES (CLK) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51216	105	SOCIAL SECURITY TAXES (CAG K CLK) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51216	107	SOCIAL SECURITY TAXES (MAILHANDLERS) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51216	112	SOCIAL SECURITY TAXES (RURAL CARRS.) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51216	113	SOCIAL SECURITY TAXES (CITY CARRS.) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier

Expense Accounts

Account Number	Sub account	Account Description
51216	114	SOCIAL SECURITY TAXES (VEH. DRIVERS) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51216	121	SOCIAL SECURITY TAXES (BLDG SER) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51216	123	SOCIAL SECURITY TAXES (PO.OPER.EQUIP.) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51216	125	SOCIAL SECURITY TAXES (BLDG.&PLANT.) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51216	127	SOCIAL SECURITY TAXES (ADM. SUPPORT) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51216	130	SOCIAL SECURITY TAXES (PROF ADM TECH) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51216	141	SOCIAL SECURITY TAXES (VEH. MAINT.) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51216	142	SOCIAL SECURITY TAXES (MES) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51216	144	SOCIAL SECURITY TAXES (ASC) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51216	146	SOCIAL SECURITY TAXES (FAC SERV CTR&OF ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51216	147	SOCIAL SECURITY TAXES (PURCH FLD PERS) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51216	148	SOCIAL SECURITY TAXES (PURCH SVC CTR) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51216	149	SOCIAL SECURITY TAXES (MNT.TEC.SUP.CTR) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51216	150	SOCIAL SECURITY TAXES S.E.U. & S.D. N. ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51216	152	SOCIAL SECURITY TAXES (SPSC) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51216	154	SOCIAL SECURITY TAXES (AREA COUNSEL) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51216	155	SOCIAL SECURITY TAXES (RATES & CL. CTR ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51216	156	SOCIAL SECURITY TAXES/FLD COMMUNICATIONS OFC ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51216	157	SOCIAL SECURITY TAXES (HRSC - EMP. REL ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51216	159	SOCIAL SECURITY TAXES (FIELD SALES OFC) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments.
51216	171	SOCIAL SECURITY TAXES (IS/IG) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51216	172	SOCIAL SECURITY TAXES (ADMINISTRATION) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51216	175	SOCIAL SECURITY TAXES (PROT. FORCE) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51216	181	SOCIAL SECURITY TAXES (AREA) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51216	182	SOCIAL SECURITY TAXES (IBSSC/COSC) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51216	183	SOCIAL SECURITY TAXES (HQ) ---------- Primary Account: Social Security Taxes This account is used to record the expense for the Postal Service share of FICA payroll taxes (primarily for casual employees). 1. Balance (debits) represents year-to-date expense to the Postal Service for FICA payroll taxes. 2. Debit entries include current accounting period expenses for FICA payroll taxes. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51217	101	MEDICARE TAX (IS/IG) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51217	102	MEDICARE TAX (CAG L LV REPLMT) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Postmaster Relief/Replacement
51217	103	MEDICARE TAX (SUPVR) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51217	104	MEDICARE TAX (CLK) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse

Expense Accounts

Account Number	Sub account	Account Description
51217	105	MEDICARE TAX (CAG K CLK) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51217	107	MEDICARE TAX (MAILHANDLER) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51217	112	MEDICARE TAX (RURAL CARRIERS) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51217	113	MEDICARE TAX (CITY CARRIERS) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51217	114	MEDICARE TAX (VEH DRIVERS) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51217	121	MEDICARE TAX (BLDG SER) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51217	123	MEDICARE TAX (PO OPER EQUIP) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51217	125	MEDICARE TAX (BLDG & PLANT) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51217	127	MEDICARE TAX (ADM SUPPORT) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51217	130	MEDICARE TAX (PROF ADM TECH) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51217	141	MEDICARE TAX (VEH MAINT) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51217	142	MEDICARE TAX (MES) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops

Expense Accounts

Account Number	Sub account	Account Description
51217	144	MEDICARE TAX (ASC) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51217	146	MEDICARE TAX (FAC SERV CTR&OF ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51217	147	MEDICARE TAX (PURCH FLD PERS) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51217	148	MEDICARE TAX (PURCH SVC CTR) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51217	149	MEDICARE TAX (MNT TEC SUP CTR) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51217	150	MEDICARE TAX STAMP ENV UNIT & STAMP DIST. NW ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network

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Account Number	Sub account	Account Description
51217	152	MEDICARE TAX (SPSC) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51217	154	MEDICARE TAX (AREA COUNSEL) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51217	155	MEDICARE TAX (RATES & CL. CTR ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51217	156	MEDICARE TAX/FIELD COMMUNICATIONS OFFICE ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51217	157	MEDICARE TAX (HRSC - EMP. REL ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51217	159	MEDICARE TAX (FIELD SALES OFC) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
51217	171	MEDICARE TAX (IS/IG) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51217	172	MEDICARE TAX (ADMINISTRATION) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51217	175	MEDICARE TAX (PROT FORCE) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51217	181	MEDICARE TAX (AREA) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51217	182	MEDICARE TAX (IBSSC/COSC) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51217	183	MEDICARE TAX (HQ) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare This account is used to record employer share of expense FICA hospital insurance tax (Medicare) for various classifications of personnel (primarily career employees). 1. Balance (debit) represents year-to-date FICA hospital insurance tax expense for employer share. 2. Debit entries include current period and prior period employer share of expenses. (Credit contra account 22225.022.) 3. Credit entries include adjustments. Subaccount Usage: Headquarters

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Account Number	Sub account	Account Description
51218	101	SOC SEC TAXES POST 1983 EMP (AREA) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51218	102	SOC SEC TAXES-POST 1983 EMP (CAG L LV REPLMT) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Postmaster Relief/Replacement
51218	103	SOC SEC TAXES-POST 1983 EMP (SUPVR) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51218	104	SOC SEC TAXES-POST 1983 EMP (CLK) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51218	105	SOC SEC TAXES-POST 1983 EMP (CAG K CLK) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51218	107	SOC SEC TAXES-POST 1983 EMP (MAILHANDLERS) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler

Expense Accounts

Account Number	Sub account	Account Description
51218	112	SOC SEC TAXES-POST 1983 EMP (RURAL CARRS) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51218	113	SOC SEC TAXES-POST 1983 EMP (CITY CARRS) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51218	114	SOC SEC TAXES-POST 1983 EMP (VEH DRIVERS) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51218	121	SOC SEC TAXES-POST 1983 EMP (BLDG SERV) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51218	123	SOC SEC TAXES-POST 1983 EMP (PO OPER EQUIP) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51218	125	SOC SEC TAXES-POST 1983 EMP (BLDG & PLANT) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment

Expense Accounts

Account Number	Sub account	Account Description
51218	127	SOC SEC TAXES-POST 1983 EMP (ADM SUPPORT) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51218	130	SOC SEC TAXES-POST 1983 EMP (PROF ADM TECH) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51218	141	SOC SEC TAXES-POST 1983 EMP (VEH MAINT) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51218	142	SOC SEC TAXES-POST 1983 EMP (MES) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51218	144	SOC SEC TAXES-POST 1983 EMP (ASC) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51218	146	SOC SEC TAXES-POST 1983 EMP (FAC SERV CTR&OF ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51218	147	SOC SEC TAXES-POST 1983 EMP (PURCH FLD PERS) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51218	148	SOC SEC TAXES-POST 1983 EMP (PURCH SVC CTR) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51218	149	SOC SEC TAXES-POST 1983 EMP (MNT TEC SUP CTR) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51218	150	SOC SEC TAXES-POST 1983 EMP S. E.U. & SDN ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51218	152	SOC SEC TAXES-POST 1983 EMP (SPSC) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51218	154	SOC SEC TAXES POST 1983 EMP (AREA COUNSEL) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field

Expense Accounts

Account Number	Sub account	Account Description
51218	155	SOC SEC TAXES-POST 1983 EMP (RATES & CL. CTR ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51218	156	SOC SEC TAXES-POST 1983 EMP/FIELD COMM OFC ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51218	157	SOC SEC TAXES-POST 1983 EMP (HRSC - EMP. REL ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51218	159	SOC SEC TAXES-POST 1983 EMP(FLD SALES OFC) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments.
51218	171	SOC SEC TAXES POST 1983 EMP (IS/IG) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51218	172	SOC SEC TAXES-POST 1983 EMP (ADMINISTRATION) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51218	175	SOC SEC TAXES-POST 1983 EMP (PROT FORCE) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51218	181	SOC SEC TAXES-POST 1983 EMP (REGIONS) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51218	182	SOC SEC TAXES POST 1983 EMP (IBSSC/COSC) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51218	183	SOC SEC TAXES POST 1983 EMP (HQ) ---------- Primary Account: Social Security Taxes -- Post 1983 Employees This account is used to record employer share of expenses for various personnel classifications of employees hired after December 31 1983. 1. Balance (debit) represents year-to-date employer share of expense for Social Security tax applicable to employees hired after December 31 1983. 2. Debit entries include current and prior period employer share of Social Security tax. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51219	101	PERSONNEL BEN (FICA) VOLUNTARY (PM) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51219	102	PER BEN (FICA) VOLUNTARY (CAG L LV REPLMT) ---------- PER BEN (FICA) VOLUNTARY (CAG L LV REPLMT)

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Account Number	Sub account	Account Description
51219	103	PER BEN (FICA) VOLUNTARY (SUPVR) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51219	104	PER BEN (FICA) VOLUNTARY (CLK) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51219	105	PER BEN (FICA) VOLUNTARY (CAG K CLK) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51219	107	PERSONNEL BEN (FICA) VOLUNTARY (MAILHANDLER) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51219	112	PERSONNEL BEN (FICA) VOLUNTARY (RURAL CARRS) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier

Expense Accounts

Account Number	Sub account	Account Description
51219	113	PERSONNEL BEN (FICA) VOLUNTARY (CITY CARRS) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51219	114	PERSONNEL BEN (FICA) VOLUNTARY (VEH DRIVER) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51219	121	PER BEN (FICA) VOLUNTARY (BLDG SER) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51219	123	PERSONNEL BEN (FICA) VOLUNTARY (PO OPER EQU) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51219	125	PERSONNEL BEN (FICA) VOLUNTARY (BLDG &PLANT) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment

Expense Accounts

Account Number	Sub account	Account Description
51219	127	PERSONNEL BEN (FICA) VOLUNTARY (ADM SUPPORT) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51219	130	PERSONNEL BEN (FICA) VOLUNTARY (PROF ADM TE) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51219	141	PERSONNEL BEN (FICA) VOLUNTARY (VEH MAINT) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51219	142	PERSONNEL BEN (FICA) VOLUNTARY (MES) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51219	144	PER BEN (FICA) VOL (ASC) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center

Expense Accounts

Account Number	Sub account	Account Description
51219	146	PERSONNEL BEN (FICA) VOLUNTARY (FAC SERV CT) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51219	147	PERSONNEL BEN (FICA)VOLUNTARY(PURCH FLD PERS) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51219	148	PERSONNEL BEN (FICA) VOLUNTARY(PURCH SVC CTR) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51219	149	PERSONNEL BEN (FICA) VOLUNTARY (MNT TEC SUP) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51219	150	PERSONNEL BEN (FICA) VOLUNTARY S.E.U. & S.D.N ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network

Expense Accounts

Account Number	Sub account	Account Description
51219	152	PERSONNEL BEN (FICA) VOLUNTARY (SPSC) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51219	154	PER BEN (FICA) VOLUNTARY (AREA COUNSEL) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51219	155	PERSONNEL BEN (FICA) VOLUNTARY (RATES & CL) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51219	156	PERSONNEL BEN (FICA) VOLUNTARY/FLD COMM OFC ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51219	157	PERSONNEL BEN (FICA) VOLUNTARY (HRSC-EMP RE) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51219	159	PERSONNEL BEN (FICA) VOLUNTARY(FLD SALES OFC) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments.
51219	171	PER BEN (FICA) VOLUNTARY (IS/IG) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51219	172	PERSONNEL BEN (FICA) VOLUNTARY (ADMINISTRAT) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51219	175	PERSONNEL BEN (FICA) VOLUNTARY (PROT FORCE) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51219	181	PER BEN (FICA) VOLUNTARY (AREA) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Area Offices

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Account Number	Sub account	Account Description
51219	182	PER BEN (FICA) VOLUNTARY (IBSSC/COSC) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51219	183	PER BEN (FICA) VOLUNTARY (HQ) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Voluntary Conversion This account is used to record expenses for Postal Service contribution to FICA tax for employees who voluntarily convert to the Federal Employees Retirement System (FERS). 1. Balance (debit) represents the year-to-date Postal Service share of expenses for FICA tax for employees who voluntarily convert to the FERS program. 2. Debit entries include current and prior period Postal Service share of FICA tax. (Credit contra account 22223.029.) 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51221	101	PERSONNEL BEN (FICA) MANDATORY (PM) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51221	102	PER BEN (FICA) MANDATORY (CAG L LV REPLMT) ---------- PER BEN (FICA) MANDATORY (CAG L LV REPLMT)
51221	103	PER BEN (FICA) MANDATORY (SUPVR) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51221	104	PER BEN (FICA) MANDATORY (CLK) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse

Expense Accounts

Account Number	Sub account	Account Description
51221	105	PERSONNEL BEN (FICA) MANDATORY (CAG K CLK) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51221	107	PERSONNEL BEN (FICA) MANDATORY (MAILHANDLER) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51221	112	PERSONNEL BEN (FICA) MANDATORY (RURAL CARRS) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51221	113	PERSONNEL BEN (FICA) MANDATORY (CITY CARRS) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51221	114	PERSONNEL BEN (FICA) MANDATORY (VEH DRIVER) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)

Expense Accounts

Account Number	Sub account	Account Description
		PER BEN (FICA) MANDATORY (BLDG SER) ----------
51221	**121**	Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
		PERSONNEL BEN (FICA) MANDATORY (PO OPER EQU) ----------
51221	**123**	Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
		PERSONNEL BEN (FICA) MANDATORY (BLDG &PLANT) ----------
51221	**125**	Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
		PERSONNEL BEN (FICA) MANDATORY (ADM SUPPORT) ----------
51221	**127**	Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
		PERSONNEL BEN (FICA) MANDATORY (PROF ADM TE) ----------
51221	**130**	Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51221	141	PERSONNEL BEN (FICA) MANDATORY (VEH MAINT) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51221	142	PERSONNEL BEN (FICA) MANDATORY (MES) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51221	144	PER BEN (FICA) MAND (ASC) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51221	146	PERSONNEL BEN (FICA) MANDATORY (FAC SERV CT) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51221	147	PERSONNEL BEN (FICA) MANDATORY(PURCH FLD PER) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers

Expense Accounts

Account Number	Sub account	Account Description
51221	148	PERSONNEL BEN (FICA) MANDATORY(PURCH SVC CTR) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51221	149	PERSONNEL BEN (FICA) MANDATORY (MNT TEC SUP) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51221	150	PERSONNEL BEN (FICA) MANDATORY S.E.U. & S.D.N ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51221	152	PERSONNEL BEN (FICA) MANDATORY (SPSC) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51221	154	PER BEN (FICA) MANDATORY (AREA COUNSEL) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field

Expense Accounts

Account Number	Sub account	Account Description
51221	155	PERSONNEL BEN (FICA) MANDATORY (RATES & CL) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51221	156	PERSONNEL BEN (FICA) MANDATORY/FLD COMM OFC ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51221	157	PERSONNEL BEN (FICA) MANDATORY (HRSC-EMP RE) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51221	159	PERSONNEL BEN (FICA)MANDATORY (FLD SALES OFC) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments.
51221	171	PER BEN (FICA) MANDATORY (IS/IG) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors

Expense Accounts

Account Number	Sub account	Account Description
51221	172	PERSONNEL BEN (FICA) MANDATORY (ADMINISTRAT) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51221	175	PERSONNEL BEN (FICA) MANDATORY (PROT FORCE) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51221	181	PER BEN (FICA) MANDATORY (AREA) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51221	182	PER BEN (FICA) MANDATORY (IBSSC/COSC) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51221	183	PER BEN (FICA) MANDATORY (HQ) ---------- Primary Account: FICA -- Old Age Survivor and Disability Insurance -- Mandatory Coverage This account is used to record expenses for Postal Service contribution to FICA tax for employees automatically covered by FERS. 1. Balance represents the year-to-date Postal Service share of expenses for FICA tax for employees automatically covered by FERS (mandatory coverage). 2. Debit entries include current and prior period Postal Service share of FICA tax expenses. (Credit contra account 22223.031.) 3. Credit entries include adjustments. Subaccount Usage: Headquarters

Expense Accounts

Account Number	Sub account	Account Description
51222	101	GROUP LIFE INSURANCE (PM) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51222	102	GROUP LIFE INSURANCE (CAG L LV REPLMT) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Postmaster Relief/Replacement
51222	103	GROUP LIFE INSURANCE (SUPVR) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51222	104	GROUP LIFE INSURANCE (CLK) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51222	105	GROUP LIFE INSURANCE (CAG K CLK) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51222	107	GROUP LIFE INSURANCE (MAILHANDLERS) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler

Expense Accounts

Account Number	Sub account	Account Description
51222	112	GROUP LIFE INSURANCE (RURAL CARRS.) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51222	113	GROUP LIFE INSURANCE (CITY CARRS.) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51222	114	GROUP LIFE INSURANCE (VEH. DRIVERS) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51222	121	GROUP LIFE INSURANCE (BLDG SER) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51222	123	GROUP LIFE INSURANCE (PO.OPER.EQUIP.) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51222	125	GROUP LIFE INSURANCE (BLDG.&PLANT.) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment

Expense Accounts

Account Number	Sub account	Account Description
51222	127	GROUP LIFE INSURANCE (ADM. SUPPORT) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51222	130	GROUP LIFE INSURANCE (PROF ADM TECH) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51222	141	GROUP LIFE INSURANCE (VEH. MAINT.) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51222	142	GROUP LIFE INSURANCE (MES) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51222	144	GROUP LIFE INSURANCE (ASC) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51222	146	GROUP LIFE INSURANCE (FAC SERV CTR&OF ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51222	147	GROUP LIFE INSURANCE (PURCH FLD PERS) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51222	148	GROUP LIFE INSURANCE (PURCH SVC CTR) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51222	149	GROUP LIFE INSURANCE (MNT.TEC.SUP.CTR) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51222	150	GROUP LIFE INSURANCE S. E.U. & S.D.N. ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51222	152	GROUP LIFE INSURANCE (SPSC) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51222	154	GROUP LIFE INSURANCE (AREA COUNSEL) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field

Expense Accounts

Account Number	Sub account	Account Description
51222	155	GROUP LIFE INSURANCE (RATES & CL. CTR ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51222	156	GROUP LIFE INSURANCE/FIELD COMMUNICATIONS OFC ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51222	157	GROUP LIFE INSURANCE (HRSC - EMP. REL ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51222	159	GROUP LIFE INSURANCE (FIELD SALES OFC) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments.
51222	171	GROUP LIFE INSURANCE (IS/IG) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51222	172	GROUP LIFE INSURANCE (ADMINISTRATION) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51222	175	GROUP LIFE INSURANCE (PROT. FORCE) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51222	181	GROUP LIFE INSURANCE (AREA) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51222	182	GROUP LIFE INSURANCE (IBSSC/COSC) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51222	183	GROUP LIFE INSURANCE (HQ) ---------- Primary Account: Group Life Insurance This account is used to record the expense for the Postal Service contribution for employee group life insurance benefits. 1. Balance (debit) represents the year-to-date expense to the Postal Service for employee life insurance benefits. 2. Debit entries include current accounting period expenses for employee life insurance. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51223	000	GROUP LIFE INSURANCE-ADVERSE ACTION ---------- Primary Account: Group Life Insurance -- Adverse Action This account is used to record the amount that would have been paid to OPM for Group Life Insurance if the employee had remained in a full duty and full pay status. 1. Balance (debit) represents year-to-date accrual for life insurance expenses relating to adverse action cases. 2. Debit entries include current accounting period accrual for life insurance expenses relating to adverse action cases. (Credit contra account 22242.024.) 3. Credit entries include reduction of the accrual where employee settlements include back pay awards and the employee share of life insurance premiums is deducted from the back pay. When a settlement includes no back pay there is no adjustment to this account.
51224	101	OPTIONAL LIFE INS-PCES (PM) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Postmaster

Expense Accounts

Account Number	Sub account	Account Description
51224	103	OPTIONAL LIFE INS-PCES (SUPVR) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51224	130	OPT. LIFE INS.-PCES-PROF. ADM. AND TECHNICAL ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51224	142	OPTIONAL LIFE INS-PCES (MES) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51224	144	OPTIONAL LIFE INSURANCE (PCES) (ASC) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51224	146	OPTIONAL LIFE INS - PCES (FAC SERV CTR&OF ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51224	147	OPTIONAL LIFE INS-PCES (PURCH FLD PERS) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers

Expense Accounts

Account Number	Sub account	Account Description
51224	148	OPTIONAL LIFE INS - PCES (PURCH SVC CTR) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51224	149	OPTIONAL LIFE INS-PCES (MGMT TECH SUP CTR) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51224	150	OPTIONAL LIFE INS-PCES S. E.U. & S. D. N. ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51224	152	OPTIONAL LIFE INS-PCES (SPSC) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51224	154	OPTIONAL LIFE INS PCES (AREA COUNSEL) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51224	155	OPTIONAL LIFE INS-PCES(RATES & CL. CTR) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51224	156	OPTIONAL LIFE INS-PCES/FIELD COMM OFFICE ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51224	157	OPTIONAL LIFE INS - PCES (HRSC - EMP. REL ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51224	159	OPTIONAL LIFE INS (PCES) (FIELD SALES OFC) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments.
51224	171	OPTIONAL LIFE INS PCES (IS/IG) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51224	172	OPTIONAL LIFE INS-PCES (ADMINISTRATION) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51224	181	OPTIONAL LIFE INS PCES (AREA) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51224	182	OPTIONAL LIFE INS PCES (IBSSC/COSC) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51224	183	OPTIONAL LIFE INS PCES (HQ) ---------- Primary Account: Optional Life Insurance -- PCES This account is used to record the expense for PCES optional life insurance premiums funded by Postal Service since June 2 1979 which will continue through retirement until age 65. 1. Balance (debit) represents the year-to-date expense incurred for PCES optional life insurance premiums. 2. Debit entries include the current accounting period charge for PCES optional life insurance premiums. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51225	181	PER BNFTS-MISC BNFTS/SVCS PCES II (AREA) ---------- PERSONNEL BNFTS-MISC BNFTS/SVCS PCES II AREA
51225	183	PER BEN MISC BNFTS/SVCS PCESII (HQ) ---------- PERSONNEL BENEFITS-MISC BNFTS/SVCS PCESII HQ
51226	101	PER BEN THRIFT SAV MANDATORY (PM) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51226	102	PER BEN THRIFT SAV MANDATORY(CAG L LV REPLMT) ---------- PER BEN THRIFT SAV MANDATORY (CAG L LV REPLMT)
51226	103	PER BEN THRIFT SAV MANDATORY (SUPVR) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51226	104	PER BEN THRIFT SAV MANDATORY (CLK) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse

Expense Accounts

Account Number	Sub account	Account Description
51226	105	PER BEN THRIFT SAV MANDATORY (CAG K CLK) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51226	107	PER BEN THRIFT SAV MANDATORY (MAILHANDLER) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51226	112	PER BEN THRIFT SAV MANDATORY (RURAL CARRS) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51226	113	PER BEN THRIFT SAV MANDATORY (CITY CARRS) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51226	114	PER BEN THRIFT SAV MANDATORY (VEH DRIVER) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51226	121	PER BEN THRIFT SAV MANDATORY (BLDG SER) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51226	123	PER BEN THRIFT SAV MANDATORY (PO OPER EQU) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51226	125	PER BEN THRIFT SAV MANDATORY (BLDG &PLANT) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51226	127	PER BEN THRIFT SAV MANDATORY (ADM SUPPORT) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51226	130	PER BEN THRIFT SAV MANDATORY (PROF ADM TE) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51226	141	PER BEN THRIFT SAV MANDATORY (VEH MAINT) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51226	142	PER BEN THRIFT SAV MANDATORY (MES) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops

Expense Accounts

Account Number	Sub account	Account Description
51226	144	PER BEN THRIFT SAV MAND (ASC) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51226	146	PER BEN THRIFT SAV MANDATORY (FAC SERV CT) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51226	147	PER BEN THRIFT SAV MANDATORY (PURCH FLD PERS) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51226	148	PER BEN THRIFT SAV MANDATORY (PURCH SVC CTR) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51226	149	PER BEN THRIFT SAV MANDATORY (MNT TEC SUP) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51226	150	PER BEN THRIFT SAV MANDATORY S.E.U. & S.D.N. ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network

Expense Accounts

Account Number	Sub account	Account Description
51226	152	PER BEN THRIFT SAV-MANDATORY (SPSC) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51226	154	PER BEN THRIFT SAV MANDATORY (AREA COUNSEL) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51226	155	PER BEN THRIFT SAV MANDATORY (RATES & CL) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51226	156	PER BEN THRIFT SAV MANDATORY/FLD COMM OFC ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51226	157	PER BEN THRIFT SAV MANDATORY (HRSC-EMP RE) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51226	159	PER BEN THRIFT SAV MANDATORY(FLD SALES OFC) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
51226	171	PER BEN THRIFT SAV MANDATORY (IS/IG) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51226	172	PER BEN THRIFT SAV MANDATORY (ADMINISTRAT) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51226	175	PER BEN THRIFT SAV MANDATORY (PROT FORCE) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51226	181	PER BEN THRIFT SAV MANDATORY (AREA) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51226	182	PER BEN THRIFT SAV MANDATORY (IBSSC/COSC) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51226	183	PER BEN THRIFT SAV MANDATORY (HQ) ---------- Primary Account: Thrift Savings Plan -- Mandatory Coverage This account is used to record the expenses for Postal Service contribution to the Thrift Savings Plan for employees automatically covered by FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expenses for the Thrift Savings Plan. (Credit contra account 22420.031.) 3. Credit entries include adjustments. Subaccount Usage: Headquarters

Expense Accounts

Account Number	Sub account	Account Description
51227	101	PER BEN THRIFT SAV VOLUNTARY (PM) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51227	102	PER BEN THRIFT SAV VOLUNTARY(CAG L LV REPLMT) ---------- PER BEN THRIFT SAV VOLUNTARY(CAG L LV REPLMT)
51227	103	PER BEN THRIFT SAV VOLUNTARY (SUPVR) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51227	104	PER BEN THRIFT SAV VOLUNTARY (CLK) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51227	105	PER BEN THRIFT SAV VOLUNTARY (CAG K CLK) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51227	107	PER BEN THRIFT SAV VOLUNTARY (MAILHANDLER) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51227	112	PER BEN THRIFT SAV VOLUNTARY (RURAL CARRS) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier

Expense Accounts

Account Number	Sub account	Account Description
51227	113	PER BEN THRIFT SAV VOLUNTARY (CITY CARRS) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51227	114	PER BEN THRIFT SAV VOLUNTARY (VEH DRIVER) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51227	121	PER BEN THRIFT SAV VOLUNTARY (BLDG SER) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51227	123	PER BEN THRIFT SAV VOLUNTARY (PO OPER EQU) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51227	125	PER BEN THRIFT SAV VOLUNTARY (BLDG &PLANT) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51227	127	PER BEN THRIFT SAV VOLUNTARY (ADM SUPPORT) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support

Expense Accounts

Account Number	Sub account	Account Description
51227	130	PER BEN THRIFT SAV VOLUNTARY (PROF ADM TE) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51227	141	PER BEN THRIFT SAV VOLUNTARY (VEH MAINT) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51227	142	PER BEN THRIFT SAV VOLUNTARY (MES) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51227	144	PER BEN THRIFT SAV VOLUN (ASC) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51227	146	PER BEN THRIFT SAV VOLUNTARY (FAC SERV CT) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51227	147	PER BEN THRIFT SAV VOLUNTARY (PURCH FLD PERS) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers

Expense Accounts

Account Number	Sub account	Account Description
51227	148	PER BEN THRIFT SAV VOLUNTARY (PURCH SVC CTR) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51227	149	PER BEN THRIFT SAV VOLUNTARY (MNT TEC SUP) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51227	150	PER BEN THRIFT SAV VOLUNTAY S. E. U. & S.D.N ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51227	152	PER BEN THRIFT SAV-VOLUNTARY (SPSC) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51227	154	PER BEN THRIFT SAV VOLUNTARY (AREA COUNSEL) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51227	155	PER BEN THRIFT SAV VOLUNTARY (RATES & CL) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51227	156	PER BEN THRIFT SAV VOLUNTARY/FLD COMM OFC ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51227	157	PER BEN THRIFT SAV VOLUNTARY (HRSC-EMP RE) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51227	159	PER BEN THRIFT SAV VOLUNTARY(FLD SALES OFC) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments.
51227	171	PER BEN THRIFT SAV VOLUNTARY (IS/IG) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51227	172	PER BEN THRIFT SAV VOLUNTARY (ADMINISTRAT) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51227	175	PER BEN THRIFT SAV VOLUNTARY (PROT FORCE) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force

Expense Accounts

Account Number	Sub account	Account Description
51227	181	PER BEN THRIFT SAV VOLUNTARY (AREA) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51227	182	PER BEN THRIFT SAV VOLUNTARY (IBSSC/COSC) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51227	183	PER BEN THRIFT SAV VOLUNTARY (HQ) ---------- Primary Account: Thrift Savings Plan -- Voluntary Conversion This account is used to record expense for Postal Service contribution to the Thrift Savings Plan for employees who voluntarily convert to FERS. 1. Balance (debit) represents the year-to-date Postal Service contributions to the Thrift Savings Plan for the FERS program. 2. Debit entries include current accounting period expense for the Thrift Savings Plan for the FERS program. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51228	183	PER BEN RETIRE CONTRI SPEC CONTRACT EMPL (HQ) ---------- Primary Account: Retirement Contributions -- Special Contract Employees This account is used to record matching payments made to the non-qualified deferred compensation retirement plan for special contract employees. 1. Balance (debit) represents year-to-date expenses for matching payments made to the non-qualified deferred compensation retirement plan for special contract employee(s). 2. Debit entries include current and prior period expenses as described above. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51229	181	SUPPLEMENTAL RETIREMENT PLAN EXPENSE (AREA) ---------- Primary Account: Fiduciary Insurance This account is used to record the expense to the Postal Service for fiduciary insurance associated with the Thrift Savings Plan. The expense is based on a percentage of the Postal Service contribution to the Thrift Savings Plan for all employees participating in the FERS program. 1. Balance (debit) represents the year-to-date expenses for fiduciary insurance associated with the Thrift Savings Plan. 2. Debit entries include current accounting period expense for fiduciary insurance. (Credit contra account 22247.022.) 3. Credit entries include adjustments.
51229	183	SUPPLEMENTAL RETIREMENT PLAN EXPENSE (HQ) ---------- Primary Account: Fiduciary Insurance This account is used to record the expense to the Postal Service for fiduciary insurance associated with the Thrift Savings Plan. The expense is based on a percentage of the Postal Service contribution to the Thrift Savings Plan for all employees participating in the FERS program. 1. Balance (debit) represents the year-to-date expenses for fiduciary insurance associated with the Thrift Savings Plan. 2. Debit entries include current accounting period expense for fiduciary insurance. (Credit contra account 22247.022.) 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
51238	000	WORKERS' COMPENSATION - LIABILITY CHARGEBACK ---------- WORKERS' COMPENSATION - LIABILITY CHARGEBACK
51239	101	PERSONNEL BENEFITS-MISC EXP ALLOW (PM) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51239	103	PER BEN MISC ALLOW (SUPVR) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51239	104	PER BEN MISC ALLOW (CLK) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51239	105	PER BEN-MISC ALLOW-CLERK (CAG K CLK) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51239	107	PERSONNEL BENEFITS-MISC ALLOW-MAILHANDLERS ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51239	112	PERSONNEL BENEFITS-MISC EXP-RURAL CARRIER ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51239	113	PERSONNEL BENEFITS-MISC ALLOW-CITY DEL MESGER ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51239	114	PERSONNEL BENEFITS-MISC ALLOW-(VEH.DRIVER) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51239	121	PER BEN MISC ALLOW (BLDG SER) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51239	123	PERSONNEL BENEFITS-MISC ALLOW-(PO OPER EQU) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51239	125	PERSONNEL BENEFITS-MISC ALLOW-(BLDG & PLANT) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51239	127	PERSONNEL BENEFITS-MISC ALLOW-(ADMIN. SUPPORT ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51239	130	PERSONNEL BENEFITS-MISC ALLOW-((PROF ADM TE ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51239	141	PERSONNEL BENEFITS-MISC ALLOW-VEHICLE MAINT ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51239	142	PERSONNEL BENEFITS-MISC ALLOW-MES ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51239	144	PER BEN MISC ALLOW (ASC) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51239	146	PERSONNEL BENEFITS-MISC ALLOW-FAC SERV CTR OF ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51239	147	PERSONNEL BENEFITS MISC ALLOW(PURCH FLD PERS) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51239	148	PERSONNEL BENEFITS-MISC ALLOW(PURCH SVC CTR) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51239	149	PERSONNEL BENEFITS-MISC ALL-MAINT TCH SP CTR ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51239	150	PERSONNEL BENEFITS-MISC EXP ALLOW SEU & SDN ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51239	152	PERSONNEL BENEFITS-MISC ALLOW (SPSC) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51239	154	PER BEN MISC ALLOW (AREA COUNSEL) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51239	155	PERSONNEL BENEFITS-MISC ALLOW-RATES&CLASS CTR ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51239	156	PERSONNEL BENEFITS-MISC/FLD COMM OFFICE ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51239	157	PERSONNEL BENEFITS-MISC ALLOW-HRSCER ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51239	159	PERSONNEL BEN-MISC ALLOW (FIELD SALES OFC) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments.
51239	171	PER BENEFITS MISC ALLOW (IS/IG) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51239	172	PERSONNEL BENEFITS-MISC ALLOW-ADMINISTRATION ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51239	175	PERSONNEL BENEFITS-MISC ALLOW-PROTECTION FORC ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51239	181	PER BEN MISC ALLOW (AREA) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51239	182	PER BEN MISC EXP ALLOWANCE (IBSSC/COSC) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51239	183	PER BEN MISC ALLOW (HQ) ---------- Primary Account: Miscellaneous Expense Allowance This account is used to record allowable miscellaneous expenses incurred as a result of relocation. Examples of costs reimbursed under this allowance include automobile registration driver's licenses in the new state of residence cutting and fitting curtains drapes or carpeting moved from one residence to another and forfeiture losses on medical dental and food locker contracts that are not transferable. 1. Balance (debit) represents year-to-date expenses for miscellaneous expense allowance as a result of relocation. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51241	101	PERSONNEL BENEFITS- ADVANCE ROUND TRIP (PM) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Postmaster

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Account Number	Sub account	Account Description
51241	103	PER BEN ADVANCE ROUND TRIP (SUPVR) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51241	104	PER BEN ADVANCE ROUND TRIP (CLK) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51241	105	PER BEN ADVANCE ROUND TRIP (CAG K CLK) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51241	107	PERSONNEL BEN.-ADVANCE ROUND TRIP MAILH. ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51241	112	PERSONNEL BEN._ADVANCE ROUND TRIP RURAL CARR ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51241	113	PERSONNEL BEN._ADVANCE ROUND TRIP CITY DEL. ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier

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Account Number	Sub account	Account Description
51241	114	PERSONNEL BENEFITS-ADVANCE ROUND TRIP (VEH DR ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51241	121	PER BEN ADVANCE ROUND TRIP (BLDG SER) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51241	123	PERSONNEL BENEFITS-ADVANCE ROUND TRIP(PO OPER ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51241	125	PERSONNEL BENEFITS- ADVANCE ROUND TRIP(BLDG&P ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51241	127	PERSONNEL BENEFITS- ADVANCE ROUND TRIP(ADM SU ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51241	130	PERSONNEL BENEFITS-ADVANCE ROUND TRIP(PROF AD ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51241	141	PERSONNEL BEN._ADVANCE ROUND TRIP VEH MAINT. ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51241	142	PERSONNEL BENEFITS-ADVANCE ROUND TRIP MES ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51241	144	PER BEN ADV ROUND TRIP (ASC) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51241	146	PERSONNEL BEN.-ADV. ROUND TRIP FAC. SERV ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51241	147	PERSONNEL BEN.-ADV.ROUND TRIP(PURCH FLD PERS) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51241	148	PERSONNEL BEN.-ADV.ROUND TRIP(PURCH SVC CTR) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

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Account Number	Sub account	Account Description
51241	149	PERSONNEL BEN.-ADV.ROUND TRIP MAINT. TECH. ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51241	150	PERSONNEL BENEFITS-ADV ROUND TRIP SEU & SDN ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51241	152	PERSONNEL BENEFITS-MISC ADVANCE RD TRIP(SPSC) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51241	154	PER BEN ADV ROUND TRIP (AREA COUNSEL) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51241	155	PERSONNEL BEN.-ADV.ROUND TRIP RATES&CLASS ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51241	156	PER BEN ADVANCE ROUND TRIP/FIELD COMM OFC ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices

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Account Number	Sub account	Account Description
51241	157	PERSONNEL BEN.-ADV ROUND TRIP HUM RES EMPL RE ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51241	159	PERSONNEL BEN-ADVANCE RD TRP(FIELD SALES OFC) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments.
51241	171	PER BEN ADVANCE ROUND TRIP (IS/IG) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51241	172	PERSONNEL BENEFITS- ADVANCE ROUND TRIP ADM ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51241	175	PERSONNEL BEN.-ADV ROUND TRIP PROTECTION FORC ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51241	181	PER BEN ADVANCE ROUND TRIP (AREA) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Area Offices

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Account Number	Sub account	Account Description
51241	182	PER BENEFITS ADVANCE ROUND TRIP (IBSSC/COSC) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51241	183	PER BEN ADVANCE ROUND TRIP (HQ) ---------- Primary Account: Advance Round Trip This account is used to record the allowable cost of lodging per diem and transportation to and from the location of the new duty station to seek housing. 1. Balance (debit) represents year-to-date expenses for advance round trip to and from the location of the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51242	101	PER. BEN-EN ROUTE TRAVEL (PM) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51242	103	PER BEN EN ROUTE TRAVEL (SUPVR) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51242	104	PER BEN EN ROUTE TRAVEL (CLK) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51242	105	PER BEN EN ROUTE TRAVEL (CAG K CLK) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51242	107	PER BEN-EN ROUTE TRAVEL (MAILHANDLERS) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler

Expense Accounts

Account Number	Sub account	Account Description
51242	112	PER BEN-EN ROUTE TRAVEL (RURAL CARRS.) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51242	113	PER BEN-EN ROUTE TRAVEL (CITY CARRS.) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51242	114	PER BEN-EN ROUTE TRAVEL (VEH. DRIVERS) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51242	121	PER BEN EN ROUTE TRAVEL (BLDG SER) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51242	123	PER BEN-EN ROUTE TRAVEL (PO.OPER.EQUIP.) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51242	125	PER BEN-EN ROUTE TRAVEL (BLDG.&PLANT.) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51242	127	PER BEN-EN ROUTE TRAVEL (ADM. SUPPORT) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support

Expense Accounts

Account Number	Sub account	Account Description
51242	130	PER BEN-EN ROUTE TRAVEL (PROF ADM TECH) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51242	141	PER BEN-EN ROUTE TRAVEL (VEH. MAINT.) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51242	142	PER BEN- EN ROUTE TRAVEL (MES) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51242	144	PER BEN EN ROUTE TRAVEL (ASC) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51242	146	PER BEN-EN ROUTE TRAVEL (FAC SERV CTR&OF ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51242	147	PER BEN-EN ROUTE TRAVEL (PURCH FLD PERS) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51242	148	PER BEN-EN ROUTE TRAVEL (PURCH SVC CTR) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51242	149	PER BEN-EN ROUTE TRAVEL (MNT.TEC.SUP.CTR) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51242	150	PER. BEN-EN ROUTE TRAVEL S. E. U. & S. D. N. ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51242	152	PER BEN-EN ROUTE TRAVEL (SPSC) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51242	154	PER BEN EN ROUTE TRAVEL (AREA COUNSEL) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51242	155	PER BEN-EN ROUTE TRAVEL RATES&CLASSCTR ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51242	156	PER BEN-EN ROUTE TRAVEL/FIELD COMM OFC ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51242	157	PER BEN-EN ROUTE TRAVEL (HRSC - EMP. REL ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51242	159	PER BEN-EN ROUTE TRAVEL (FIELD SALES OFC) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments.
51242	171	PER BEN EN ROUTE TRAVEL (IS/IG) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51242	172	PER BEN-EN ROUTE TRAVEL (ADMINISTRATION) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51242	175	PER BEN-EN ROUTE TRAVEL (PROT. FORCE) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51242	181	PER BEN EN ROUTE TRAVEL (AREA) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51242	182	PER BEN EN ROUTE TRAVEL (IBSSC/COSC) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51242	183	PER BEN EN ROUTE TRAVEL (HQ) ---------- Primary Account: En Route Travel This account is used to record the cost of per diem lodging and transportation incurred while en route to the new duty station. 1. Balance (debit) represents year-to-date expenses for en route travel to the new duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Headquarters

Expense Accounts

Account Number	Sub account	Account Description
51243	101	PER BEN-TEMPORARY QUARTERS (PM) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51243	103	PER BEN TEMPORARY QUARTERS (SUPVR) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51243	104	PER BEN TEMP QTRS (CLK) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51243	105	PER BEN-TEMP QTRS (CAG K CLK) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51243	107	PER BEN-TEMP QTRS-MAILHANDLER ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51243	112	PER BEN-TEMP QTRS-RURAL CARRIER ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51243	113	PER BEN-TEMP QTRS-CITY DELIVERY CARRIER ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier

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Account Number	Sub account	Account Description
51243	114	PER BEN-TEMP QTRS-VEHICLE OPERATOR (DRIVER) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51243	121	PER BEN TEMP QTRS (BLDG SER) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51243	123	PER BEN-TEMP QTRS-POSTAL OPERATING EQUIPMENT ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51243	125	PER BEN-TEMP QTRS-BUILDING & PLANT EQUIPMENT ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51243	127	PER BEN-TEMP QTRS-ADMINISTRATIVE SUPPORT ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51243	130	PERS.BENEFITS-TEMP. QUARTERS ROF ADM AND TECH ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51243	141	PER BEN-TEMP QTRS-VEHICLE MAINTENANCE ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51243	142	PER BEN-TEMP QUARTERS (MES) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51243	144	PER BEN TEMP QUARTERS (ASC) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51243	146	PER BEN-TEMP QUARTERS (FAC SERV CTR&OF ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51243	147	PER BEN-TEMP QUARTERS (PURCH FLD PERS) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51243	148	PER BEN-TEMP. QUARTERS (PURCH SVC CTR) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51243	149	PER BEN-TEMP QUARTERS (MGMT TECH SUP CTR) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51243	150	PER BEN-TEMPORARY QUARTERS S.E.U. & S.D.N ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51243	152	PER BEN-TEMP QTRS (SPSC) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51243	154	PER BEN TEMP QUARTERS (AREA COUNSEL) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51243	155	PER BEN-TEMP QUARTERS(RATES & CL. CTR) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51243	156	PER BEN-TEMPORARY QUARTERS/FLD COMM OFC ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51243	157	PER BEN-TEMP. QUARTERS (HRSC - EMP. REL ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51243	159	PER BEN-TEMPORARY QTRS (FIELD SALES OFC) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments.
51243	171	PER BEN TEMP QUARTERS (IS/IG) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51243	172	PER BEN-TEMP QUARTERS (ADMINISTRATION) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51243	175	PER BEN-TEMP QTRS-PROTECTION FORCE ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51243	181	PER BEN TEMP QUARTERS (AREA) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51243	182	PER BEN TEMP QUARTERS (IBSSC/COSC) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center

Expense Accounts

Account Number	Sub account	Account Description
51243	183	PER BEN TEMP QUARTERS (HQ) ---------- Primary Account: Temporary Quarters This account is used to record the cost of temporary lodging per diem and laundry/dry cleaning incurred prior to the occupancy of permanent quarters. 1. Balance (debit) represents year-to-date expenses for temporary quarters. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51244	101	TRANS. OF HOUSEHOLD EFFECTS (PM) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Postmaster
51244	103	TRANS OF HOUSEHOLD EFFECTS (SUPVR) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Supervisor General
51244	104	TRANS OF HOUSEHOLD EFFECTS (CLK) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Clerk Nurse
51244	105	TRANS OF HOUSEHOLD EFFECTS (CAG K CLK) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51244	107	TRANS. OF HOUSEHOLD EFFECTS (MAILHANDLERS) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Mail Handler
51244	112	TRANS. OF HOUSEHOLD EFFECTS (RURAL CARRS.) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Rural Carrier
51244	113	TRANS. OF HOUSEHOLD EFFECTS (CITY CARRS.) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: City Delivery Carrier
51244	114	TRANS. OF HOUSEHOLD EFFECTS (VEH. DRIVERS) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51244	121	TRANS OF HOUSEHOLD EFFECTS (BLDG SER) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51244	123	TRANS. OF HOUSEHOLD EFFECTS (PO.OPER.EQUIP.) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51244	125	TRANS. OF HOUSEHOLD EFFECTS (BLDG.&PLANT.) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51244	127	TRANS. OF HOUSEHOLD EFFECTS (ADM. SUPPORT) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Administrative Support
51244	130	TRANS OF HOUSEHOLD EFFECTS (PROF ADM TECH) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51244	141	TRANS. OF HOUSEHOLD EFFECTS (VEH. MAINT.) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51244	142	TRANS. OF HOUSEHOLD EFFECTS (MES) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Mail Equipment Shops
51244	144	TRANS OF HOUSEHOLD EFFECTS (ASC) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Accounting Service Center
51244	146	TRANS. OF HOUSEHOLD EFFECTS (FAC SERV CTR&OF ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Facilities Field Offices
51244	147	TRANS. OF HOUSEHOLD EFFECTS (PURCH FLD PERS) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51244	148	TRANS. OF HOUSEHOLD EFFECTS (PURCH SVC CTR) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Purchasing Field Service Centers

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Account Number	Sub account	Account Description
51244	149	TRANS OF HOUSEHOLD EFFECTS (MNT.TEC.SUP.CTR) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Technical Support Center
51244	150	TRANS OF HOUSEHOLD EFFECTS S. E. U. & S. D.N. ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Stamp Distribution Network
51244	152	TRANS OF HOUSEHOLD EFFECTS (SPSC) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Statistical Programs Service Center
51244	154	TRANS OF HOUSEHOLD EFFECTS (AREA COUNSEL) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Law Offices Field
51244	155	TRANS. OF HOUSEHOLD EFFECTS(RATES & CL.CTR) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51244	156	TRANS OF HOUSEHOLD EFFECTS/FIELD COMM OFC ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Communications Field Offices
51244	157	TRANS. OF HOUSEHOLD EFFECTS (HRSC - EMP. REL ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51244	159	TRANS OF HOUSEHOLD EFFECTS (FIELD SALES OFC) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts.
51244	171	TRANS OF HOUSEHOLD EFFECTS (IS/IG) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Inspection Service Inspectors
51244	172	TRANS. OF HOUSEHOLD EFFECTS (ADMINISTRATION) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51244	175	TRANS. OF HOUSEHOLD EFFECTS (PROT. FORCE) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51244	181	TRANS OF HOUSEHOLD EFFECTS (AREA) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Area Offices
51244	182	TRANS OF HOUSEHOLD EFFECTS (IBSSC/COSC) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Information Service Center
51244	183	TRANS OF HOUSEHOLD EFFECTS (HQ) ---------- Primary Account: Transportation of Household Effects This account is used to record the cost of the shipment of household effects of employees who are transferred to another permanent duty station. 1. Balance (debit) represents the date expense incurred for transportation of household effects for employees relocated to a new permanent duty station. 2. Debit entries include current period expenses for transportation of household effects. 3. Credit entries include adjustments. Note: These expenses are chargeable to the finance number of the installation to which the employee is transferred. Entries to this account are identified by personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Headquarters
51245	101	PER BEN-RET TRIPS TO RES AT FDS (PM) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Postmaster

Expense Accounts

Account Number	Sub account	Account Description
51245	103	PER BEN RET TRIPS TO RES AT FDS (SUPVR) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51245	104	PER BEN RET TRIPS TO RES AT FDS (CLK) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51245	105	PER BEN RET TRIPS TO RES AT FDS (CAG K CLK) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51245	107	PER BEN-RET TRIPS TO RES AT FDS-MAILHANDLER ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51245	112	PER BEN-RET TRIPS TO RES AT FDS-RURAL CARRIER ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51245	113	PER BEN-RET TRIPS TO RES AT FDS-CITY DEL CARR ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier

Expense Accounts

Account Number	Sub account	Account Description
51245	114	PER BEN-RET TRIPS TO RES FDS-VEH OP (DRIVER) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51245	121	PER BEN RET TRIPS TO RES AT FDS (BLDG SER) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51245	123	PER BEN-RET TRIPS TO RES AT FDS-PSTL OP EQUIP ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51245	125	PER BEN-RET TRIPS TO RES AT FDS-BLDG& PLT EQ ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51245	127	PER BEN-RET TRIPS TO RES AT FDS-ADMIN SUPPORT ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51245	130	PERS.BEN-RET TRIPS TO RES AT FDS(PROF ADM ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

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Account Number	Sub account	Account Description
51245	141	PER BEN-RET TRIPS TO RES AT FDS-VEH MAINT ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51245	142	PER BEN-RET TRIPS TO RES AT FDS (MES) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51245	144	PER BEN RET TRIPS TO RES (ASC) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51245	146	PER BEN-RET TRIPS TO RES AT FDS FAC SERV CTR ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51245	147	PER BEN-RET TRIPS/RES AT FDS(PURCH FLD PERS) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51245	148	PER BEN-RET TRIPS TO RES/@FDS(PURCH SVC CTR) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51245	149	PER BEN-RET TRIPS TO RES AT FDS MAINT TECH ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51245	150	PER BEN-RET TRIPS TO RES AT FDS SEU & SDN ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51245	152	PER BEN-RET TRIPS TO RES AT FDS(SPSC) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51245	154	PER BEN RET TRP TO RES AT FDS (AREA COUNSEL) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51245	155	PER BEN-RET TRIPS TO RES AT FDS RATES&CLASS ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51245	156	PER BEN-RET TRIPS TO RES AT FDS/FLD COMM OFC ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51245	157	PER BEN-RET TRIPS TO RES AT FDS HUMAN RES SER ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51245	159	PER BEN-RET TRIPS TO RES AT FDS(FLD SLS OFC) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments.
51245	171	PER BEN RET TRIPS TO RES AT FDS (IS/IG) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51245	172	PER BEN-RET TRIPS TO RES AT FDS-ADMINIST. ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51245	175	PER BEN-RET TRIPS TO RES AT FDS-PROTECT FORCE ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51245	181	PER BEN RET TRIPS TO RES FDS (AREA) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51245	182	PER BEN RET TRIPS TO RES AT FDS (IBSSC/COSC) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51245	183	PER BEN RET TRIPS TO RES AT FDS (HQ) ---------- Primary Account: Return Trips to Residence at Former Duty Station This account is used to record the cost of employee's return trips to their residence at the former duty station and return to residence to accompany family en route to new duty station. 1. Balance (debit) represents year-to-date expenses associated with employee's return trips to their residence at the former duty station. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51246	101	PER BEN-SPOUSE JOB SEARCH EXP (PM) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Postmaster
51246	103	PER BEN SPOUSE JOB SEARCH EXP (SUPVR) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Supervisor General

Expense Accounts

Account Number	Sub account	Account Description
51246	104	PER BEN SPOUSE JOB SEARCH EXP (CLK) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Clerk Nurse
51246	105	PER BEN SPOUSE JOB SEARCH EXP (CAG K CLK) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Clerk CAG K-L Offices
51246	107	PER BEN-SPOUSE JOB SEARCH EXP-MAILHANDLER ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Mail Handler
51246	112	PER BEN-SPOUSE JOB SEARCH EXP-RURAL CARRIER ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Rural Carrier

Expense Accounts

Account Number	Sub account	Account Description
51246	113	PER BEN-SPOUSE JOB SEARCH EXP-CTY DEL CARRIER ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: City Delivery Carrier
51246	114	PER BEN-SPOUSE JOB SEARCH EXP-VEH OPER-DRIVER ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Vehicle Operator (Driver)
51246	121	PER BEN SPOUSE JOB SEARCH EXP (BLDG SER) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Maintenance Building Services
51246	123	PER BEN-SPOUSE JOB SEARCH EXP-POST OPER EQUIP ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Maintenance Postal Operating Equipment

Expense Accounts

Account Number	Sub account	Account Description
51246	125	PER BEN-SPOUSE JOB SEARCH EXP-BLDG&PLNT EQUIP ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Maintenance Buildings and Plant Equipment
51246	127	PER BEN-SPOUSE JOB SEARCH EXP-ADMIN SUPPORT ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Maintenance Administrative Support
51246	130	PER BEN-SPOUSE JOB SEARCH EXP-PROF ADM&TECH ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51246	141	PER BEN-SPOUSE JOB SEARCH EXP-VEHICLE MAINT ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51246	142	PER. BEN.-SPOUSE JOB SEARCH EXP.- (MES) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Mail Equipment Shops
51246	144	PER BEN SPOUSE JOB SEARCH EXP (ASC) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Accounting Service Center
51246	146	PER. BEN.-SPOUSE JOB SEARCH EXP.-(FSC&O) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Facilities Field Offices
51246	147	PER.BEN.SPOUSE JOB SEARCH EXP(PURCH FLD PERS) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Purchasing Material Distribution Centers

Expense Accounts

Account Number	Sub account	Account Description
51246	148	PER.BEN.SPOUSE JOB SEARCH EXP(PURCH SVC CTR) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Purchasing Field Service Centers
51246	149	PER. BEN.-SPOUSE JOB SEARCH EXP.-(MTSC) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Maintenance Technical Support Center
51246	150	PER BEN-SPOUSE JOB SEARCH EXP SEU & SDN ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Stamp Distribution Network
51246	152	PER BEN-SPOUSE JOB SEARCH EXP (SPSC) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Statistical Programs Service Center

Expense Accounts

Account Number	Sub account	Account Description
51246	154	PER BEN SPOUSE JOB SEARCH EXP (AREA COUNSEL) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Law Offices Field
51246	155	PER. BEN.-SPOUSE JOB SEARCH EXP.- (RATES ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Rates and Classification Service Center
51246	156	PER BEN-SPOUSE JOB SEARCH EXP/FLD COMM OFC ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Communications Field Offices
51246	157	PER. BEN.-SPOUSE JOB SEARCH EXP.-(HRSCER ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51246	159	PER BEN -SPOUSE JOB SEARCH EXP(FLD SALES OFC) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation.
51246	171	PER BEN SPOUSE JOB SEARCH EXP (IS/IG) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Inspection Service Inspectors
51246	172	PER. BEN.-SPOUSE JOB SEARCH EXP.- (ADMIN ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Inspection Service Administration
51246	175	PER BEN-SPOUSE JOB SEARCH EXP-PROTECTN FORCE ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Inspection Service Postal Service Protection Force

Expense Accounts

Account Number	Sub account	Account Description
51246	181	PER BEN SPOUSE JOB SEARCH EXP (AREA) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Area Offices
51246	182	PER BEN SPOUSE JOB SEARCH EXP (IBSSC/COSC) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Information Service Center
51246	183	PER BEN SPOUSE JOB SEARCH EXP (HQ) ---------- Primary Account: Spouse Job Search Assistance Expense This account is used to record expenses incurred by an employee's spouse in the search for a job at the employee's new duty station. These expenses must strictly relate to an employee's spouse job search endeavors which include items such as resume preparation fees to employment agencies transportation to interview sites lodging (as applicable) etc. 1. Balance (debit) represents the year-to-date expense incurred as mentioned above. 2. Debit entries include current period expenses for an employee's spouse job search. 3. Credit entries include adjustments. Note: Employees will be allowed to claim up to $1 500 of expenses incurred by their spouse in the search for a job at the employee's new duty station. Any mileage claims must be calculated at the current rate allowed for official Postal Service travel. This amount will not be reported on employee's relocation W-2 nor will this be included in the grossing-up calculation. Subaccount Usage: Headquarters
51247	101	GROSSING UP/RIT (PM) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Postmaster

Expense Accounts

Account Number	Sub account	Account Description
51247	103	GROSSING UP/RIT (SUPVR) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Supervisor General
51247	104	PER BEN GROSSING UP/RIT (CLK) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Clerk Nurse
51247	105	PER BEN GROSSING UP/RIT (CAG K CLK) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Clerk CAG K-L Offices
51247	107	PER BEN-GROSSING UP/RIT-MAILHANDLER ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Mail Handler
51247	112	PER BEN-GROSSING UP/RIT-RURAL CARRIER ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Rural Carrier

Expense Accounts

Account Number	Sub account	Account Description
51247	113	PER BEN-GORSSING UP/RIT-CITY DELIVRY CARRIER ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: City Delivery Carrier
51247	114	PER BEN-GROSSING UP/RIT-VEHICLE OPER (DRIVER) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Vehicle Operator (Driver)
51247	121	PER BEN GROSSING UP/RIT (BLDG SER) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Maintenance Building Services
51247	123	PER BEN GROSSING UP/RIT-POSTAL OPER EQUIP ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Maintenance Postal Operating Equipment
51247	125	PER BEN-GROSSING UP/RIT-BLDG & PLANT EQUIP ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Maintenance Buildings and Plant Equipment

Expense Accounts

Account Number	Sub account	Account Description
51247	127	PER BEN-GROSSING UP/RIT-ADMIN SUPPORT ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Maintenance Administrative Support
51247	130	PERS.BENEFITS-GROSS UP/RIT--PROF ADM TECH ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51247	141	PER BEN-GROSSING UP/RIT-VEHICLE MAINTENANCE ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Vehicle Maintenance
51247	142	GROSSING UP/RIT- (MES) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Mail Equipment Shops
51247	144	PER BEN GROSSING UP/RIT (ASC) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Accounting Service Center

Expense Accounts

Account Number	Sub account	Account Description
51247	146	GROSSING UP/RIT- (FAC SERV CTR&OF ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Facilities Field Offices
51247	147	GROSSING UP/RIT- (PURCH FLD PERS) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Purchasing Material Distribution Centers
51247	148	GROSSING UP/RIT- (PURCH SVC CTR) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Purchasing Field Service Centers
51247	149	GROSSING UP/RIT- (MNT. TEC. SUPPORT) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Maintenance Technical Support Center
51247	150	GROSSING UP/RIT S. E. U. & S. D. N. ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Stamp Distribution Network

Expense Accounts

Account Number	Sub account	Account Description
51247	152	GROSSING UP/RIT (SPSC) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Statistical Programs Service Center
51247	154	GROSSING UP/RIT (AREA COUNSEL) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Law Offices Field
51247	155	GROSSING UP/RIT- (RATES &CL. CTR) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Rates and Classification Service Center
51247	156	PER BEN-GROSSING UP/RIT/FIELD COMM OFC ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Communications Field Offices
51247	157	GROSSING UP/RIT- (HRSC - EMP. REL ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51247	159	GROSSING UP/RIT (FIELD SALES OFFICE) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred.
51247	171	GROSSING UP/RIT (IS/IG) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Inspection Service Inspectors
51247	172	GROSSING UP/RIT- (ADMINISTRATION) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Inspection Service Administration
51247	175	PER BEN-GROSSING UP/RIT-PROTECTION FORCE ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Inspection Service Postal Service Protection Force
51247	181	GROSSING UP/RIT (AREA) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51247	182	GROSSING UP/RIT (IBSSC/COSC) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Information Service Center
51247	183	GROSSING UP/RIT (HQ) ---------- Primary Account: Grossing Up/RIT This account is used to record the cost of reimbursing transferees for substantially all of the federal and state income taxes levied upon non-deductible moving expenses. It includes the estimated Withholding Tax Allowances (WTA) as well as the Relocation Income Tax (RIT) allowance. 1. Balance (debit) represents the year-to-date expense incurred for the payments of WTAs and RIT allowances. 2. Debit entries include current period expenses for WTA and RIT payments. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Headquarters
51248	000	RELOCATION COSTS - BUDGET USE ONLY
51248	101	PER BEN-RES PURCH &/OR SALE/LEASE (PM) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51248	103	PER BEN RES PURCH &/OR SALE/LEASE (SUPVR) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51248	104	PER BEN RES PURCH &/OR SALE/LEASE (CLK) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51248	105	PERS BEN RES PUR &/OR SALE LEASE (CAG K CLK) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51248	107	PERS.BEN-RES.PUR&/ORSALE/LEASE MAILHANDLERS ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51248	112	PERSBEN-RES.PUR.&/OR SALE/LEASE RURAL CARR ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51248	113	PERS BEN-RES.PUR&/ORSALE/LEASE CITY DEL MESS ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51248	114	PERS. BEN.-RES. PURCH.&/OR SALE/LEASE VEH OP ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51248	121	PER BEN RES PURCH &/OR SALE/LEASE (BLDG SER) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51248	123	PERS. BEN.-RES. PURCH.&/OR SALE/LEASE PO OPER ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment

Expense Accounts

Account Number	Sub account	Account Description
51248	125	PERS. BEN.-RES. PURCH.&/OR SALE/LEASE BLDG&PL ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51248	127	PERS. BEN.-RES. PURCH.&/OR SALE/LEASE ADM SUP ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51248	130	PERS. BEN.-RES. PURCH.&/OR SALE/LEASE PROF AD ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51248	141	PER BEN-RES.PUR&/ORSALE LEASE VEHICLE MAINT. ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51248	142	PER BEN-RES.PUR&/ORSALE/LEASE MES ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51248	144	PER BEN RES PUR & SALE/LEASE (ASC) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center

Expense Accounts

Account Number	Sub account	Account Description
51248	146	PER BEN-RES PUR&/ORSALE/LEASE FAC SERV CTR ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51248	147	PER BEN -RES PUR&/ORSALE/LEASE(PURCH FLD PER) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51248	148	PERS BEN-RES PUR AND/OR SALE/LEAS PUR SVC CTR ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51248	149	PERS BEN-RES PUR&/OR SALE/LEAS MAINT TECH SC ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51248	150	PER BEN-RES PURCH&/OR SALE/LEASE SEU & SDN ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51248	152	PER BEN-RES PUR AND/OR SALE/LEASE (SPSC) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center

Expense Accounts

Account Number	Sub account	Account Description
51248	154	PER BEN RES PUR &/OR SALE/LEAS (AREA COUNSEL) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51248	155	PERS BEN-RES PUR AND/OR SALE/LEASE R&C CENTER ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51248	156	PER BEN-RES PUR & OR/SALE/LEASE/FLD COMM OFC ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51248	157	PERS BEN-RES PUR AND/OR SAL/LEAS HUM RES SCER ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51248	159	PER BEN-RES PUR&/OR SALE/LEASE(FLD SALES OFC) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments.
51248	171	PER BEN RES PUR AND/OR SALE/LEASE (IS/IG) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors

Expense Accounts

Account Number	Sub account	Account Description
51248	172	PERS BEN-RES PURC AND/OR SALE/LEASE ADMNSTRAT ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51248	175	PERS BEN-RES PUR AND/OR SALE/LEASE PROT FORCE ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51248	181	PER BEN RES PURCH AND/OR SALE/LEASE (AREA) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51248	182	PER BEN RES PUR &/OR SALE/LEASE (IBSSC/COSC) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51248	183	PER BEN RES PUR AND/OR SALE/LEASE (HQ) ---------- Primary Account: Residence Purchase and/or Sale/Lease This account is used to record the allowable cost of purchasing a residence at the new duty station; selling a residence or breaking a lease at the old duty station. 1. Balance (debit) represents year-to-date expenses for purchasing a residence selling a residence or breaking a lease for all installations. 2. Debit entries include current and prior period costs as described above. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51249	101	MORTGAGE INTEREST DIFF (PM) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Postmaster

Expense Accounts

Account Number	Sub account	Account Description
51249	103	MORTGAGE INTEREST DIFF (SUPVR) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Supervisor General
51249	104	PER BEN MORTGAGE INT DIFF (CLK) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Clerk Nurse
51249	105	PER BEN MORTG INT DIFF (CAG K CLK) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Clerk CAG K-L Offices
51249	107	PER BEN-MORTG INT DIFF-MAILHANDLER ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Mail Handler
51249	112	PER BEN-MORTG INT DIFF-RURAL CARRIER ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Rural Carrier

Expense Accounts

Account Number	Sub account	Account Description
51249	113	PER BEN-MORTG INT DIFF-CITY DELIVERY CARRIER ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: City Delivery Carrier
51249	114	PER BEN-MORTG INT DIFF-VEHICLE OPER (DRIVER) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Vehicle Operator (Driver)
51249	121	PER BEN MORTG INT DIFF (BLDG SER) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Maintenance Building Services
51249	123	PER BEN-MORTG INT DIFF-POSTAL OPER EQUIP ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Maintenance Postal Operating Equipment
51249	125	PER BEN-MORTG INT DIFF-BLDG & PLANT EQUIP ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Maintenance Buildings and Plant Equipment

Expense Accounts

Account Number	Sub account	Account Description
51249	127	PER BEN-MORTG INT DIFF-ADMINISTRATIVE SUPPORT ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Maintenance Administrative Support
51249	130	MORTGAGE INTEREST DIFF. (PROF ADM TECH) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51249	141	PER BEN-MORTG INT DIFF-VEHICLE MAINTENANCE ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Vehicle Maintenance
51249	142	MORTGAGE INTEREST DIFF. - (MES) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Mail Equipment Shops
51249	144	MORTGAGE INTEREST DIFF (ASC) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Accounting Service Center

Expense Accounts

Account Number	Sub account	Account Description
51249	146	MORTGAGE INTEREST DIFF.- (FAC SERV CTR&OF ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Facilities Field Offices
51249	147	MORTGAGE INTEREST DIFF. (PURCH FLD PERS) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Purchasing Material Distribution Centers
51249	148	MORTGAGE INTEREST DIFF. (PURCH SVC CTR) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Purchasing Field Service Centers
51249	149	MORTGAGE INTEREST DIFF. (MNT. TEC.SUPP ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Maintenance Technical Support Center
51249	150	MORTGAGE INTEREST DIFF S.E.U. & S. D. N. ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Stamp Distribution Network

Expense Accounts

Account Number	Sub account	Account Description
51249	152	MORTGAGE INTEREST DIFF (SPSC) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Statistical Programs Service Center
51249	154	MORTGAGE INTEREST DIFF (AREA COUNSEL) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Law Offices Field
51249	155	MORTGAGE INTEREST DIFF-(RATES & CL.CTR) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Rates and Classification Service Center
51249	156	MORTGAGE INTEREST DIFF/FIELD COMM OFC ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Communications Field Offices
51249	157	MORTGAGE INTEREST DIFF.- (HRSC - EMP. REL L ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51249	159	PER BEN-MORTG INT DIFF (FIELD SALES OFC) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred.
51249	171	MORTGAGE INTEREST DIFF (IS/IG) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Inspection Service Inspectors
51249	172	MORTGAGE INTEREST DIFF. - (ADMIN.) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Inspection Service Administration
51249	175	PER BEN-MORTG INT DIFF-PROTECTION FORCE ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Inspection Service Postal Service Protection Force
51249	181	MORTGAGE INTEREST DIFF (AREA) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51249	182	MORTGAGE INTEREST DIFF (IBSSC/COSC) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Information Service Center
51249	183	MORTGAGE INTEREST DIFF (HQ) ---------- Primary Account: Mortgage Interest Differential This account is used to record the cost of Mortgage Interest Differential (MID) to executives who purchased a home at the new duty station. 1. Balance (debit) represents the year-to-date expense incurred for a MID payment to employees who purchased a home at the new duty station. 2. Debit entries include current period expenses for MID payments to executives. 3. Credit entries include adjustments. Note: These expenses are charged to the finance number of the installation to which the employee is transferred. Subaccount Usage: Headquarters
51251	101	UNIFORM/WORK CLOTHES PROGRAM (PM) ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Postmaster
51251	103	UNIFORM/WORK CLOTHES PROGRAM (SUPVR) ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Supervisor General
51251	104	UNIFORM/WORK CLOTHES PROGRAM (CLK) ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Clerk Nurse

Expense Accounts

Account Number	Sub account	Account Description
51251	107	UNIFORM/WORK CLOTHES PROGRAM-MAILHANDLERS ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Mail Handler
51251	113	UNIFORM/WORK CLOTHES PROGRAM-CITY CARRS ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: City Delivery Carrier
51251	114	UNIFORM/WORK CLOTHES PROGRAM-VEH DRIVERS ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51251	121	UNIFORM/WORK CLOTHES PROGRAM (BLDG SER) ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Building Services
51251	123	UNIFORM/WORK CLOTHES PROGRAM-PO OPER EQUIP ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment

Expense Accounts

Account Number	Sub account	Account Description
51251	125	UNIFORM/WORK CLOTHES PROGRAM-BLDG & PLANT ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51251	127	UNIFORM/WORK CLOTHES PROGRAM-ADM SUPPORT ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Administrative Support
51251	130	UNIFORM / WORK CLOTHES (PROF ADM TECH) ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51251	141	UNIFORM/WORK CLOTHES PROGRAM-VEH MAINT ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Vehicle Maintenance
51251	142	UNIFORM/WORK CLOTHES PROGRAM-MES ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Mail Equipment Shops

Expense Accounts

Account Number	Sub account	Account Description
51251	146	UNIFORM/WORK CLOTHES PROGRAM (FAC SERV CTR&OF ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Facilities Field Offices
51251	147	UNIFORM/WORK CLOTHES PROGRAM-PURCH FLD PER ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51251	148	UNIFORM/WORK CLOTHES PROGRAM(PURCH SVC CTR) ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Purchasing Field Service Centers
51251	149	UNIFORM/WORK CLOTHES PROGRAM-MNT TEC SUP CTR ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Technical Support Center
51251	154	UNIFORM/WORK CLOTHES PROGRAM (AREA COUNSEL) ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Law Offices Field

Expense Accounts

Account Number	Sub account	Account Description
51251	155	UNIFORM/WORK CLOTHES PROGRAM(RATES & CL. CTR) ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Rates and Classification Service Center
51251	157	UNIFORM/WORK CLOTHES PROGRAM (HRSC - EMP. REL ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51251	175	UNIFORM/WORK CLOTHES PROGRAM-PROT FORCE ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51251	183	UNIFORM/WORK CLOTHES PROGRAM (HQ) ---------- Primary Account: Uniform and Work Clothes Program The cost of authorized items of uniform or work clothes. 1. Balance (debit) is the year-to-date expense incurred for the purchase of authorized items under the Uniform/Work Clothes Program. 2. Debit entries are current period expenses for items authorized and purchased under the Uniform/Work Clothes Program. Including AIC series: 607; 608; 609; 610; 611; and 612 for Uniform Cap Purchases. 3. Credit entries are adjustments. Note: Entries are identified to a proper personnel classification (clerk mail handler) through appropriate subaccounts. Subaccount Usage: Headquarters
51261	000	UNEMPLOYMENT COMPENSATION EXPENSE ---------- Primary Account: Unemployment Compensation Expense This account is used to record actual expenses incurred to be reimbursed to the Department of Labor for unemployment compensation payments made to former Postal Service employees. 1. Balance (debit) represents the year-to-date expenses incurred for Postal Service unemployment compensation payments made by the Department of Labor. 2. Debit entries include current and prior period expense for unemployment compensation. 3. Credit entries include adjustments.
51271	000	SURVIVOR'S BENEFITS - PCES ---------- Primary Account: Survivor's Benefits -- PCES This account is used to record the expense of the amount paid for the difference between the survivors' annuity and PCES executives' salary. Payments are made to the PCES executive's spouse after his/her death for a period of 26 pay periods. 1. Balance (debit) represents year-to-date expenses incurred for PCES survivors' benefits. 2. Debit entries include current period expenses for PCES survivors benefits. 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
51272	000	PERSONNEL BENEFITS - PROMOTION PAY ANOMALY ---------- Primary Account: Promotion Pay Anomaly This account is used to record pay adjustments for promoted employees in steps A B and C who for a period of time receive less salary than employees who had not been promoted. 1. Balance (debit) represents year-to-date estimated salary adjustments for employees who were promoted and receive less pay than those who had not been promoted. 2. Debit entries include accounting period accruals for estimated salary adjustments for employees affected by the anomaly. (Contra account 26112.) 3. Credit entries include any adjustments.
51281	000	PERSONNEL BENEFITS-APP ANNUITANTS BENEFITS ---------- Primary Account: Annuity Protection Program -- Annuitant Benefits This account is used to record the costs of periodic (quarterly) payments to specific disability and discontinued service annuitants covered under the Annuity Protection Supplemental Retirement Plan (APP). These periodic payments will be computed accrued and paid based upon certification that all eligibility requirements under the APP program were met. 1. Balance (debit) represents year-to-date expenses for abovecited APP costs. 2. Debit entries include quarterly payments. 3. Credit entries include adjustments. Note: Costs will be identified to specific personnel classifications by means of subaccounts. All charges will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable account 22128.)
51281	104	APP ANNUITANT BENEFITS (CLK) ---------- Primary Account: Annuity Protection Program -- Annuitant Benefits This account is used to record the costs of periodic (quarterly) payments to specific disability and discontinued service annuitants covered under the Annuity Protection Supplemental Retirement Plan (APP). These periodic payments will be computed accrued and paid based upon certification that all eligibility requirements under the APP program were met. 1. Balance (debit) represents year-to-date expenses for abovecited APP costs. 2. Debit entries include quarterly payments. 3. Credit entries include adjustments. Note: Costs will be identified to specific personnel classifications by means of subaccounts. All charges will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable account 22128.) Subaccount Usage: Clerk Nurse
51281	130	APP ANNUITANT BENEFITS (PROF ADM TECH) ---------- Primary Account: Annuity Protection Program -- Annuitant Benefits This account is used to record the costs of periodic (quarterly) payments to specific disability and discontinued service annuitants covered under the Annuity Protection Supplemental Retirement Plan (APP). These periodic payments will be computed accrued and paid based upon certification that all eligibility requirements under the APP program were met. 1. Balance (debit) represents year-to-date expenses for abovecited APP costs. 2. Debit entries include quarterly payments. 3. Credit entries include adjustments. Note: Costs will be identified to specific personnel classifications by means of subaccounts. All charges will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable account 22128.) Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51283	141	APP SURVIVOR'S BENEFITS (VEH MAINT) ---------- Primary Account: Annuity Protection Program -- Survivor's Benefits This account is used to record the costs of payments to the designated beneficiary of deceased employees covered under the APP. A single discounted lump sum payment will be computed accrued and paid based upon certification that all eligibility requirements under the APP program were met. 1. Balance (debit) represents year-to-date expenses for abovecited APP costs. 2. Debit entries include payments. 3. Credit entries include adjustments. Note: Costs will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable account 22129.) Subaccount Usage: Vehicle Maintenance
51285	104	APP CONTRA OFFSET (CLK) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: Clerk Nurse
51285	107	APP CONTRA OFFSET (MAILHANDLERS) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: Mail Handler
51285	112	APP CONTRA OFFSET (RURAL CARRS) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: Rural Carrier
51285	113	APP CONTRA OFFSET (CITY CARRS) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: City Delivery Carrier

Expense Accounts

Account Number	Sub account	Account Description
51285	114	APP CONTRA OFFSET (VEH DRIVERS) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: Vehicle Operator (Driver)
51285	121	APP CONTRA OFFSET (BLDG SER) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: Maintenance Building Services
51285	123	APP CONTRA OFFSET (PO OPER EQUIP) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: Maintenance Postal Operating Equipment
51285	125	APP CONTRA OFFSET (BLDG & PLANT) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: Maintenance Buildings and Plant Equipment
51285	127	APP CONTRA OFFSET (ADM SUPPORT) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: Maintenance Administrative Support

Expense Accounts

Account Number	Sub account	Account Description
51285	130	APP CONTRA OFFSET (PROF ADM TECH) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51285	141	APP CONTRA OFFSET (VEH MAINT) ---------- Primary Account: Annuity Protection Program -- Contra Offset This account is used to record specific offset amounts to the cost recorded in accounts 51281 and 51283. These offset amounts represent the percentage charged in lieu of normal retirement deductions. 1. Balance (debit) represents year-to-date offsets as indicated above. 2. Debit entries include offset amounts. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable accounts 22128 and 22129.) Subaccount Usage: Vehicle Maintenance
51286	000	PERSONNEL BENEFITS-APP SURVIVOR'S BENEFITS LI ---------- Primary Account: Annuity Protection Program -- Survivor's Benefits -- Life Insurance This account is used to record the costs of life insurance benefits based on the amount of COLA that was not included in the deceased employee's basic salary. This amount is payable to designated survivors of deceased employees covered under the APP. 1. Balance (debit) represents year-to-date expenses for the above-cited costs. 2. Debit entries include payments. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable account 21126.)
51286	104	APP SURVIVORS BEN LIFE INS (CLK) ---------- Primary Account: Annuity Protection Program -- Survivor's Benefits -- Life Insurance This account is used to record the costs of life insurance benefits based on the amount of COLA that was not included in the deceased employee's basic salary. This amount is payable to designated survivors of deceased employees covered under the APP. 1. Balance (debit) represents year-to-date expenses for the above-cited costs. 2. Debit entries include payments. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable account 21126.) Subaccount Usage: Clerk Nurse
51286	113	APP-SURVIVORS BEN. LIFE INS.(CITY CARRS.) ---------- Primary Account: Annuity Protection Program -- Survivor's Benefits -- Life Insurance This account is used to record the costs of life insurance benefits based on the amount of COLA that was not included in the deceased employee's basic salary. This amount is payable to designated survivors of deceased employees covered under the APP. 1. Balance (debit) represents year-to-date expenses for the above-cited costs. 2. Debit entries include payments. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable account 21126.) Subaccount Usage: City Delivery Carrier

Expense Accounts

Account Number	Sub account	Account Description
51286	121	APP-SURVIVORS BEN LIFE INS (BLDG SER) ---------- Primary Account: Annuity Protection Program -- Survivor's Benefits -- Life Insurance This account is used to record the costs of life insurance benefits based on the amount of COLA that was not included in the deceased employee's basic salary. This amount is payable to designated survivors of deceased employees covered under the APP. 1. Balance (debit) represents year-to-date expenses for the above-cited costs. 2. Debit entries include payments. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable account 21126.) Subaccount Usage: Maintenance Building Services
51286	141	APP-SURVIVORS BEN. LIFE INS.(VEH. MAINT.) ---------- Primary Account: Annuity Protection Program -- Survivor's Benefits -- Life Insurance This account is used to record the costs of life insurance benefits based on the amount of COLA that was not included in the deceased employee's basic salary. This amount is payable to designated survivors of deceased employees covered under the APP. 1. Balance (debit) represents year-to-date expenses for the above-cited costs. 2. Debit entries include payments. 3. Credit entries include adjustments. Note: Offset amounts will be identified to specific personnel classifications by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Credit contra payable account 21126.) Subaccount Usage: Vehicle Maintenance
51287	103	APP ANNUITANT BENEFITS (SUPERVISORS) ---------- Primary Account: Annuity Protection Program -- Contra Offset -- Survivors Benefits -- Life Insurance Premiums This account is used to record offset amounts of insurance premiums for costs recorded in account 51286. 1. Balance (credit) represents year-to-date offsets as indicated above. 2. Credit entries include offset amounts. 3. Debit entries include adjustments. Note: Offset amounts will be identified to specific personnel classification by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Debit contra payable account 22126.) Subaccount Usage: Supervisor General
51287	104	APP CONTRA LIFE INS PREMIUMS (CLK) ---------- Primary Account: Annuity Protection Program -- Contra Offset -- Survivors Benefits -- Life Insurance Premiums This account is used to record offset amounts of insurance premiums for costs recorded in account 51286. 1. Balance (credit) represents year-to-date offsets as indicated above. 2. Credit entries include offset amounts. 3. Debit entries include adjustments. Note: Offset amounts will be identified to specific personnel classification by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Debit contra payable account 22126.) Subaccount Usage: Clerk Nurse
51287	107	APP-CONTRA-LIFE INS. PREMIUMS(MAILHANDLERS) ---------- Primary Account: Annuity Protection Program -- Contra Offset -- Survivors Benefits -- Life Insurance Premiums This account is used to record offset amounts of insurance premiums for costs recorded in account 51286. 1. Balance (credit) represents year-to-date offsets as indicated above. 2. Credit entries include offset amounts. 3. Debit entries include adjustments. Note: Offset amounts will be identified to specific personnel classification by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Debit contra payable account 22126.) Subaccount Usage: Mail Handler

Expense Accounts

Account Number	Sub account	Account Description
51287	112	APP-CONTRA-LIFE INS. PREMIUMS(RURAL CARRS.) ---------- Primary Account: Annuity Protection Program -- Contra Offset -- Survivors Benefits -- Life Insurance Premiums This account is used to record offset amounts of insurance premiums for costs recorded in account 51286. 1. Balance (credit) represents year-to-date offsets as indicated above. 2. Credit entries include offset amounts. 3. Debit entries include adjustments. Note: Offset amounts will be identified to specific personnel classification by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Debit contra payable account 22126.) Subaccount Usage: Rural Carrier
51287	113	APP-CONTRA-LIFE INS. PREMIUMS(CITY CARRS.) ---------- Primary Account: Annuity Protection Program -- Contra Offset -- Survivors Benefits -- Life Insurance Premiums This account is used to record offset amounts of insurance premiums for costs recorded in account 51286. 1. Balance (credit) represents year-to-date offsets as indicated above. 2. Credit entries include offset amounts. 3. Debit entries include adjustments. Note: Offset amounts will be identified to specific personnel classification by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Debit contra payable account 22126.) Subaccount Usage: City Delivery Carrier
51287	121	APP-CONTRA-LIFE INS PREMIUMS (BLDG SER) ---------- Primary Account: Annuity Protection Program -- Contra Offset -- Survivors Benefits -- Life Insurance Premiums This account is used to record offset amounts of insurance premiums for costs recorded in account 51286. 1. Balance (credit) represents year-to-date offsets as indicated above. 2. Credit entries include offset amounts. 3. Debit entries include adjustments. Note: Offset amounts will be identified to specific personnel classification by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Debit contra payable account 22126.) Subaccount Usage: Maintenance Building Services
51287	123	APP-CONTRA-LIFE INS. PREMIUMS(PO. OPER. EQUIP ---------- Primary Account: Annuity Protection Program -- Contra Offset -- Survivors Benefits -- Life Insurance Premiums This account is used to record offset amounts of insurance premiums for costs recorded in account 51286. 1. Balance (credit) represents year-to-date offsets as indicated above. 2. Credit entries include offset amounts. 3. Debit entries include adjustments. Note: Offset amounts will be identified to specific personnel classification by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Debit contra payable account 22126.) Subaccount Usage: Maintenance Postal Operating Equipment
51287	141	APP-CONTRA-LIFE INS. PREMIUMS(VEH. MAINT.) ---------- Primary Account: Annuity Protection Program -- Contra Offset -- Survivors Benefits -- Life Insurance Premiums This account is used to record offset amounts of insurance premiums for costs recorded in account 51286. 1. Balance (credit) represents year-to-date offsets as indicated above. 2. Credit entries include offset amounts. 3. Debit entries include adjustments. Note: Offset amounts will be identified to specific personnel classification by means of subaccounts. All entries to this account will be recorded under Budget Authorization Code 7C finance number 10-4390 Servicewide Costs. (Debit contra payable account 22126.) Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51291	000	RETIRED ANNUITANTS LIFE INSURANCE ---------- Primary Account: Retired Annuitants Life Insurance This account is used to record the Postal Service share of supplemental life insurance premiums for employees retiring prior to age 65. 1. Balance (debit) represents the year-to-date expenses for retired annuitants life insurance. 2. Debit entries include Postal Service share of retiree's life insurance premiums and prior period adjustments. 3. Credit entries represent prior period adjustments.
51296	101	BENEFIT ACCRUAL (PM) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	102	BENEFIT ACCRUAL (CAG L LV REPLMT) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	103	BENEFIT ACCRUAL (SUPVR) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	104	BENEFIT ACCRUAL(CLK) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	105	BENEFIT ACCRUALS (CAG K CLK) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	107	BENEFIT ACCRUAL (MAILHANDLERS) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	112	BENEFIT ACCRUAL (RURAL CARRS) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	113	BENEFIT ACCRUAL (CITY CARRS) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.

Expense Accounts

Account Number	Sub account	Account Description
51296	114	BENEFIT ACCRUAL (VEH DRIVERS) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	121	BENEFIT ACCRUAL (BLD SER) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	123	BENEFIT ACCRUAL (PO OPER EQUIP) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	125	BENEFIT ACCRUAL (BLDG & PLANT) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	127	BENEFIT ACCRUAL (ADM SUPPORT) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	130	BENEFIT ACCRUAL (PROF ADM TECH) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	141	BENEFIT ACCRUAL (VEH MAINT) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	142	BENEFIT ACCRUAL (MES) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	144	BENEFIT ACCRUAL (ASC) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	146	BENEFIT ACCRUAL (FAC SERV CTR&OF) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.

Expense Accounts

Account Number	Sub account	Account Description
51296	147	BENEFIT ACCRUAL (PURCH FLD PERS) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	148	BENEFIT ACCRUAL (PURCH SVC CTR) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	149	BENEFIT ACCRUAL (MNT TEC SUP CTR) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	150	BENEFIT ACCRUAL (SEU & SDN) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	152	BENEFIT ACCRUAL (SPCS) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	154	BENEFIT ACCRUAL (AREA COUNSEL) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	155	BENEFIT ACCRUAL (RATES & CL CTR) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	156	BENEFIT ACCRUAL (FD COMM OFF) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	157	BENEFIT ACCRUAL (HRSC-EMP REL) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	159	BENEFIT ACCRUAL (FLD SALES OFC) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.

Expense Accounts

Account Number	Sub account	Account Description
51296	171	BENEFIT ACCRUAL (IS/IG) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	172	BENEFIT ACCRUAL (ADMINISTRATION) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	175	BENEFIT ACCRUAL (PROT FORCE) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	181	BENEFIT ACCRUAL (AREA) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	182	BENEFIT ACCRUAL (IBSSC/COSC) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	183	BENEFIT ACCRUAL (HQ) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51296	184	BENEFIT ACCRUAL (BOG) ---------- ACCOUNT ESTABLISHED TO SEPARATELY IDENTIFY THE BENEFIT COMPONENT OF THE MONTH-END PAYROLL ACCRUAL. ACCOUNT TO BE USED FOR THE MONTH-END PAYROLL BENEFIT ACCRUALS AND REVERSALS.
51297	101	FICA-MED-LS/BP (PM) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51297	102	FICA-MED-LS/BP (CAG L LV REPLMT) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster Relief/Replacement

Expense Accounts

Account Number	Sub account	Account Description
51297	103	FICA-MED-LS/BP (SUPVR) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51297	104	FICA-MED-LS/BP (CLK) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51297	105	FICA-MED-LS/BP (CAG K CLK) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51297	107	FICA-MED-LS/BP - MAILHANDLER ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51297	112	FICA-MED-LS/BP - RURAL CARRIER ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51297	113	FICA-MED-LS/BP - CITY DELIVERY CARRIER ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier

Expense Accounts

Account Number	Sub account	Account Description
51297	114	FICA-MED-LS/BP - VEHICLE OPERATOR (DRIVER) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51297	121	FICA-MED-LS/BP (BLDG SER) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51297	123	FICA-MED-LS/BP - POSTAL OPERATING EQUIPMENT ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51297	125	FICA-MED-LS/BP - BUILDING & PLANT EQUIPMENT ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51297	127	FICA-MED-LS/BP - ADMINISTRATIVE SUPPORT ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51297	130	FICA-MED-LS/BP - PROFESSIONAL ADMIN & TECH ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51297	141	FICA-MED-LS/BP - VEHICLE MAINTENANCE ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51297	142	FICA-MED-LS/BP - MES PERSONNEL ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51297	144	FICA MED LS/BP (ASC) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51297	146	FICA-MED-LS/BP - FACILITIES SRVCE CTRS & OFCS ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51297	147	FICA-MED-LS/BP - PURCHASING FIELD PERSONNEL ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51297	148	FICA-MED-LS/BP - PURCHASING SERVICE CENTER ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51297	149	FICA-MED-LS/BP - MAINT TECH SUPPRT CTR ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51297	150	FICA MED-LS/BP (SEU & SDN) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51297	154	FICA MED LS/BP (AREA COUNSEL) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51297	155	FICA-MED-LS/BP - RATES & CLASSIFICATION CTRS ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51297	156	FICA-MED-LS/BP/FIELD COMMUNICATIONS OFFICE ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51297	157	FICA-MED-LS/BP - HRSC - EMPLOYEE RELATIONS ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51297	159	FICA-MED-LS/BP (FIELD SALES OFC) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
51297	171	FICA MED LS/BP INSP SERV (IS/IG) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51297	172	FICA-MED-LS/BP - INSP SERV - ADMINISTRATION ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51297	175	FICA-MED-LS/BP - INSP SERV - USPS PROTECT FRC ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51297	181	FICA MED LS/BP (AREA) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51297	182	FICA MED LS/BP (IBSSC/COSC) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center

Expense Accounts

Account Number	Sub account	Account Description
51297	183	FICA MED LS/BP (HQ) ---------- Primary Account: FICA Hospital Insurance Tax -- Medicare -- Lump Sum or Bonus Payments CSRS This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum/bonus payments (primarily for CSRS employees). 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51298	101	SS-POST 1983 EMP-LS/BP (PM) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51298	102	SS POST 1983 EMP LS/BP (CAG L LV REPLMT) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster Relief/Replacement
51298	103	SS POST 1983 EMP-LS/BP (SUPVR) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51298	104	SS POST 1983 EMP-LS/BP (CLK) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51298	105	SS POST 1983 EMP-LS/BP (CAG K CLK) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51298	107	SS POST 1983 EMP-LS/BP MAILHANDLER ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51298	112	SS POST 1983 EMP-LS/BP RURAL CARRIER ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51298	113	SS POST 1983 EMP-LS/BP CTY DELIVERY CARRIER ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51298	114	SS POST 1983 EMP-LS/BP VEHICLE OPER (DRIVER) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51298	121	SS POST 1983 EMP-LS/BP (BLDG SER) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51298	123	SS POST 1983 EMP-LS/BP POSTAL OPERTNG EQUIP. ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment

Expense Accounts

Account Number	Sub account	Account Description
51298	125	SS POST 1983 EMP-LS/BP BLDG & PLANT EQUIPMNT ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51298	127	SS POST 1983 EMP-LS/BP ADMINISTRATIVE SUPPORT ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51298	130	SS POST 1983 EMP-LS/BP PROFESS. ADMN & TECH ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51298	141	SS POST 1983 EMP-LS/BP VEHICLE MAINTENANCE ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51298	142	SS POST 1983 EMP-LS/BP MAIL EQUIP SHOP PERS ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops

Expense Accounts

Account Number	Sub account	Account Description
51298	144	SS POST 1983 EMP LS/BP (ASC) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51298	146	SS POST 1983 EMP-LS/BP FAC SERV CTRS & OFF. ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51298	147	SS POST 1983 EMP-LS/PURCH FIELD PERSONNEL ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51298	148	SS POST 1983 EMP-LS/BP PURCH SERVICE CENTER ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51298	149	SS POST 1983 EMP-LS/BP MAINT TECH SUPPORT CTR ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center

Expense Accounts

Account Number	Sub account	Account Description
51298	150	SS POST 1983 EMP-LS/BP (SEU & SDN) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51298	154	SS POST 1983 EMP LS/BP (AREA COUNSEL) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51298	155	SS POST 1983 EMP-LS/BP RATES & CLASSIF. CTRS ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51298	156	SS POST 1983 EMP-LS/BP/FIELD COMM OFC ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51298	157	SS POST 1983 EMP-LS/BP HRSC-EMPLOYEE RELATION ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51298	159	SS POST 1983 EMP-LS/BP (FIELD SALES OFC) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
51298	171	SS POST 1983 EMP LS/BP INSP SVC (IS/IG) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51298	172	SS POST 1983 EMP-LS/BP INSP SVC-ADMNSTRATION ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51298	175	SS POST 1983 EMP-LS/BP INSP SVC-USPS P. FORCE ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51298	181	SS POST 1983 EMP LS/BP (AREA) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51298	182	SS POST 1983 EMP LS/BP (IBSSC/COSC) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center

Expense Accounts

Account Number	Sub account	Account Description
51298	183	SS POST 1983 EMP LS/BP (HQ) ---------- Primary Account: Social Security Taxes -- Post-1983 Employees -- Lump Sum or Bonus Payments This account is used to record Postal Service share for FICA payroll taxes resulting from the lump sum bonus payments to employees hired after December 31 1983 and CSRS offset. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51299	101	SS-CONV-LS/BP (PM) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51299	102	SS-CONV-LS/BP (CAG L LV REPLMT) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Postmaster Relief/Replacement
51299	103	SS-CONV-LS/BP (SUPVR) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51299	104	SS-CONV-LS/BP (CLK) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51299	105	SS-CONV-LS/BP (CAG K CLK) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51299	107	SS-CONV-LS/BP - MAILHANDLER ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler
51299	112	SS-CONV-LS/BP - RURAL CARRIER ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51299	113	SS-CONV-LS/BP - CITY DELIVERY CARRIER ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51299	114	SS-CONV-LS/BP - VEHICLE OPERATOR (DRIVER) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51299	121	SS-CONV-LS/BP (BLDG SER) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51299	123	SS-CONV-LS/BP - POSTAL OPERATING EQUIPMENT ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment

Expense Accounts

Account Number	Sub account	Account Description
51299	125	SS-CONV-LS/BP - BUILDING & PLANT EQUIPMENT ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51299	127	SS-CONV-LS/BP - ADMINISTRATIVE SUPPORT ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51299	130	SS-CONV-LS/BP - PROFESSIONAL ADMIN & TECH ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51299	141	SS-CONV-LS/BP - VEHICLE MAINTENANCE ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51299	142	SS-CONV-LS/BP - MES PERSONNEL ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops
51299	144	SS CONV LS/BP (ASC) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center

Expense Accounts

Account Number	Sub account	Account Description
51299	146	SS-CONV-LS/BP - FACILITIES SRVCE CTRS & OFCS ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51299	147	SS-CONV-LS/BP - PURCHASING FIELD PERSONNEL ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51299	148	SS-CONV-LS/BP - PURCH SERVICE CENTER ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51299	149	SS-CONV-LS/BP - MAINTENANCE TECH SPRT CTR ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center
51299	150	SS CONV-LS/BP (SEU & SDN) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51299	154	SS CONV LS/BP (AREA COUNSEL) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field

Expense Accounts

Account Number	Sub account	Account Description
51299	155	SS-CONV-LS/BP - RATES & CLASSIFICATION CTRS ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51299	156	SS-CONV-LS/BP/FIELD COMMUNICATIONS OFFICE ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices
51299	157	SS-CONV-LS/BS - HRSC - EMPLOYEE RELATIONS ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51299	159	SS-CONV-LS/BP (FIELD SALES OFFICE) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
51299	171	SS CONV LS/BS INSP SERV (IS/IG) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51299	172	SS-CONV-LS/BP - INSP SERV - ADMINISTRATION ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51299	175	SS-CONV-LS/BP - INSP SERV - USPS PROTECT FRCE ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51299	181	SS CONV LS/BP (AREA) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51299	182	SS CONV LS/BP (IBSSC/COSC) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51299	183	SS CONV LS/BP (HQ) ---------- Primary Account: Social Security Taxes -- Lump Sum or Bonus Payments This account is used to record Postal Service share of FICA payroll taxes resulting from the lump sum or bonus payments to employees who voluntarily converted to the FERS program. 1. Balance (debit) represents year-to-date Postal Service share for FICA hospital insurance tax expense for lump sum or bonus payments. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51301	101	PERS-EMP REL-PFP-INCENT AWARDS PROGRAM (PM) ---------- Primary Account: Lump Sum Payment -- Striving for Excellence Together (SET) Payment This account is used to record the lump sum payment based on the Postal Service's national fiscal year financial performance and customer satisfaction as measured at the district level. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Subaccount Usage: Postmaster
51301	104	PER EMPL REL-PFP INCENTIVE AWARD PRG (CLK) ---------- Primary Account: Lump Sum Payment -- Striving for Excellence Together (SET) Payment This account is used to record the lump sum payment based on the Postal Service's national fiscal year financial performance and customer satisfaction as measured at the district level. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51308	171	PER INCENTIVE AWARDS (IS/IG) ---------- PERS - INCENTIVE AWARDS - OIG (INSPECTORS)

Expense Accounts

Account Number	Sub account	Account Description
51308	172	PERS - INCENTIVE AWARDS - OIG (ADMIN) ---------- PERS - INCENTIVE AWARDS - OIG (ADMIN)
51308	183	PER INCENTIVE AWARDS OIG (HQ) ---------- PERS - INCENTIVE AWARDS - OIG (HQ PERSONNEL)
51313	000	EMPLOYEE AWARDS - BUDGET USE ONLY
51313	101	IDEAS AWARDS (PM) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Postmaster
51313	103	IDEAS AWARDS (SUPVR) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Supervisor General
51313	104	IDEAS AWARDS (CLK) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Clerk Nurse
51313	105	IDEAS AWARDS (CAG K CLK) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51313	107	IDEAS AWARDS (MAILHANDLERS) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Mail Handler
51313	112	IDEAS AWARDS (RURAL CARRS.) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Rural Carrier
51313	113	IDEAS AWARDS (CITY CARRS.) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: City Delivery Carrier
51313	114	IDEAS AWARDS (VEH. DRIVERS) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51313	121	IDEAS AWARDS (BLDG SER) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51313	123	IDEAS AWARDS (PO.OPER.EQUIP.) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51313	125	IDEAS AWARDS (BLDG.&PLANT.) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51313	127	IDEAS AWARDS (ADM. SUPPORT) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Administrative Support
51313	130	IDEAS AWARDS (PROF ADM TECH) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51313	141	IDEAS AWARDS (VEH. MAINT.) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51313	142	IDEAS AWARDS (MES) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Mail Equipment Shops
51313	144	IDEAS AWARDS (ASC) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Accounting Service Center
51313	146	IDEAS AWARDS (FAC SERV CTR&OF) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Facilities Field Offices
51313	147	IDEAS AWARDS (PURCH FLD PERSONNEL) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51313	148	IDEAS AWARDS (PURCH SVC CTR) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51313	149	IDEAS AWARDS (MNT.TEC.SUP.CTR) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Technical Support Center
51313	150	IDEAS AWARDS S. E. U. & S. D. N. ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Stamp Distribution Network
51313	152	IDEAS AWARDS (SPSC) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Statistical Programs Service Center
51313	154	IDEAS AWARDS (AREA COUNSEL) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Law Offices Field
51313	155	IDEAS AWARDS (RATES &CL. CTR) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51313	156	IDEAS AWARDS/FIELD COMMUNICATION OFFICE ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Communications Field Offices
51313	157	IDEAS AWARDS (HRSC - EMP. REL ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51313	159	IDEAS AWARDS (FIELD SALES OFC) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts.
51313	171	IDEAS AWARDS (IS/IG) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Inspection Service Inspectors
51313	172	IDEAS AWARDS (ADMINISTRATION) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Inspection Service Administration

Expense Accounts

Account Number	Sub account	Account Description
51313	175	IDEAS AWARDS (PROT. FORCE) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51313	181	IDEAS AWARDS (AREA) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Area Offices
51313	182	IDEAS AWARDS (IBSSC/COSC) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Information Service Center
51313	183	IDEAS AWARDS (HQ) ---------- Primary Account: Employee Awards This account is used to record the cost of incentive awards to Postal Service employees for suggestions outstanding achievement superior service or distinguished meritorious service. The account is also used to record the cost of contest cash awards granted to Postal Service employees. 1. Balance (debit) represents year-to-date expenses incurred for employee awards. 2. Debit entries include current period expenses for employee awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Headquarters
51314	101	PERS BEN-EMP REL-EXC PERF AWARD (PM) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Postmaster

Expense Accounts

Account Number	Sub account	Account Description
51314	103	PERS BEN EMP REL-EXC PERF AWARD (SUPVR) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Supervisor General
51314	104	PER BEN EMP REL EXC PERF AWARD (CLK) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Clerk Nurse
51314	105	PERS BEN EMP REL EXC PERF AWARD (CAG K CLK) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Clerk CAG K-L Offices
51314	107	PERS BEN-EMP REL-EXC PERF AWARD(MAILHANDLERS) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Mail Handler
51314	112	PERS BEN-EMP REL-EXC PERF AWARD(RUR CARR) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Rural Carrier
51314	113	PERS BEN-EMP REL-EXC PERF AWARD(CITY CARRS.)E ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: City Delivery Carrier

Expense Accounts

Account Number	Sub account	Account Description
51314	114	PERS BEN-EMP REL-EXC PERF AWARD (VEH DRIVERS) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Vehicle Operator (Driver)
51314	121	PERS BEN-EMP REL-EXC PERF AWARD (BLDG SER) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Building Services
51314	123	PERS BEN-EMP REL-EXC PERF AWARD(PO OP EQUIP)E ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51314	125	PERS BEN-EMP REL-EXC PERF AWARD(BLDG & PLANT) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51314	127	PERS BEN-EMP REL-EXC PERF AWARD (ADM SUPPORT) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Administrative Support
51314	130	PERS BEN-EMP REL-EXC PERF AWARD(PROF ADM TEC) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51314	141	PERS BEN-EMP REL-EXC PERF AWARD(VEH MAINT) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Vehicle Maintenance
51314	142	PERS BEN-EMP REL-EXC PERF AWARD(MES) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Mail Equipment Shops
51314	144	PER BEN EMP REL EXC PERF AWARD (ASC) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Accounting Service Center
51314	146	PERS BEN-EMP REL-EXC PERF AWARD(FAC SVC CTR) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Facilities Field Offices
51314	147	PERS BEN-EMP REL-EXC PERF AWARD(PUR FLD PERS) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51314	148	PERS BEN-EMP REL-EXC PERF AWARD(PUR SVC CTR) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Purchasing Field Service Centers

Expense Accounts

Account Number	Sub account	Account Description
51314	149	PERS BEN-EMP REL-EXC PERF AWARD (MT TEC SUP) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Maintenance Technical Support Center
51314	150	PERS BEN-EMP REL-EXC PERF AWARD(SEU & SDN) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Stamp Distribution Network
51314	152	PERS BEN-EMP REL-EXC PERF AWARD(SPSC) SURFACE ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Statistical Programs Service Center
51314	154	PER BEN EMP REL EXC PERF AWD (AREA COUNSEL) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Law Offices Field
51314	155	PERS BEN-EMP REL-EXC PERF AWARD(RATES & CLS) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Rates and Classification Service Center
51314	156	PERS BEN-EMP REL-EXC PERF AWARD(FLD C.O.) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Communications Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51314	157	PERS BEN-EMP REL-EXC PERF AWARD (HRSC E.R.) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51314	159	PERS BEN-EMP REL-EXC PERF AWARD (FLD SLS OF) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts.
51314	171	PERS BEN EMP REL EXC PERF AWARD (IS/IG) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Inspection Service Inspectors
51314	172	PERS BEN-EMP REL-EXC PERF AWARD (ADMIN)) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Inspection Service Administration
51314	175	PERS BEN-EMP REL-EXC PERF AWARD(PROT FORCE) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51314	181	PERS BEN EMP REL EXC PERF AWARD (AREA) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51314	182	PER BEN EMP REL EXC PERF AWARD (IBSSC/COSC) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Information Service Center
51314	183	PER BEN EMP REL EXC PERF AWARD (HQ) ---------- Primary Account: Exceptional Individual Performance Awards This account is used to record the cost of the Exceptional Individual Performance Awards. 1. Balance (debit) represents year-to-date expenses incurred for these awards. 2. Debit entries include current period expense for these awards. 3. Credit entries include adjustments. Note: Entries to this account are identified to the proper personnel classification (postmaster clerk mail handler) through appropriate subaccounts. Subaccount Usage: Headquarters
51315	000	PERSONNEL-PCES-1-AWARDS ---------- PERSONNEL-PCES-1-AWARDS
51315	101	PERSONNEL-PCES-1-AWARDS (PM) ---------- PERSONNEL-PCES-1-AWARDS (POSTMASTERS)
51315	103	PERSONNEL-PCES-1-AWARDS (SUPVR) ---------- PERSONNEL-PCES-1-AWARDS (SUPERVISORS)
51315	121	PERSONNEL-PCES-1-AWARDS (BLDG SER) ---------- PERSONNEL-PCES-1-AWARDS (BLDG SERVICES)
51315	123	PERSONNEL-PCES-1-AWARDS (PO OP EQUIP) ---------- PERSONNEL-PCES-1-AWARDS (PO OP EQUIP)
51315	125	PERSONNEL-PCES-1-AWARDS (BLDG & PLANT) ---------- PERSONNEL-PCES-1-AWARDS (BLDG & PLANT)
51315	127	PERSONNEL-PCES-1-AWARDS (ADM SUPPORT) ---------- PERSONNEL-PCES-1-AWARDS (ADM SUPPORT)
51315	130	PERSONNEL-PCES-1-AWARDS (PCES) ---------- PERSONNEL-PCES-1-AWARDS (PCES)
51315	141	PERSONNEL-PCES-1-AWARDS (VEH MAINT) ---------- PERSONNEL-PCES-1-AWARDS (VEH MAINT)

Expense Accounts

Account Number	Sub account	Account Description
51315	142	PERSONNEL-PCES-1-AWARDS (PCES MES) ---------- PERSONNEL-PCES-1-AWARDS (PCES MES)
51315	144	PERSONNEL PCES 1 AWARDS (ASC) ---------- PERSONNEL-PCES-1-AWARDS (ACCTG OP)
51315	146	PERSONNEL-PCES-1-AWARDS (FAC SVC CTR) ---------- PERSONNEL-PCES-1-AWARDS (FAC SVC CTR)
51315	147	PERSONNEL-PCES-1-AWARDS (PCES PURCH) ---------- PERSONNEL-PCES-1-AWARDS (PCES PURCH)
51315	148	PERSONNEL-PCES-1-AWARDS (PURCH SVC) ---------- PERSONNEL-PCES-1-AWARDS (PURCH SVC)
51315	149	PERSONNEL-PCES-1-AWARDS (MISC) ---------- PERSONNEL-PCES-1-AWARDS (MISC)
51315	150	PERSONNEL-PCES-1-AWARDS (SEU & SDN) ---------- PERSONNEL-PCES-1-AWARDS (SEU & SDN)
51315	152	PERSONNEL-PCES-1-AWARDS (SPSC) ---------- PERSONNEL-PCES-1-AWARDS (SPSC)
51315	154	PERSONNEL PCES 1 AWARDS (AREA COUNSEL) ---------- PERSONNEL-PCES-1-AWARDS (REG CNSL)
51315	155	PERSONNEL-PCES-1-AWARDS (RTS & CLS) ---------- PERSONNEL-PCES-1-AWARDS (RTS & CLS)
51315	156	PERSONNEL-PCES-1-AWARDS (FLD CMM) ---------- PERSONNEL-PCES-1-AWARDS (FLD CMM)
51315	157	PERSONNEL-PCES-1-AWARDS (EMPL REL) ---------- PERSONNEL-PCES-1-AWARDS (EMPL REL)
51315	159	PERSONNEL-PCES-1-AWARDS (FLD SLS OFC) ---------- PERSONNEL-PCES-1-AWARDS (FLD SLS OFC)

Expense Accounts

Account Number	Sub account	Account Description
51315	171	PERSONNEL PCES 1 AWARDS (IS/IG) ---------- PERSONNEL-PCES-1-AWARDS (INSPECTORS)
51315	172	PERSONNEL-PCES-1-AWARDS (ADMINISTRATION) ---------- PERSONNEL-PCES-1-AWARDS (ADMINISTRATION)
51315	175	PERSONNEL-PCES-1-AWARDS (PROT FORCE) ---------- PERSONNEL-PCES-1-AWARDS (PROT FORCE)
51315	181	PERSONNEL PCES 1 AWARDS (AREA) ---------- PERSONNEL-PCES-1-AWARDS (PCES REGIONS)
51315	182	PERSONNEL PCES 1 AWARDS (IBSSC/COSC) ---------- PERSONNEL-PCES-1-AWARDS (PCES PDCS)
51315	183	PERSONNEL PCES 1 AWARDS (HQ) ---------- PERSONNEL-PCES-1-AWARDS (HDQTRS)
51316	000	PERSONNEL-PCES-2-AWARDS ---------- PERSONNEL-PCES-2-AWARDS
51316	101	PERSONNEL-PCES-2-AWARDS (PM) ---------- PERSONNEL-PCES-2-AWARDS (POSTMASTERS)
51316	103	PERSONNEL-PCES-2-AWARDS (SUPVR) ---------- PERSONNEL-PCES-2-AWARDS(SUPRVSRS)
51316	121	PERSONNEL-PCES-2-AWARDS (BLDG SER) ---------- PERSONNEL-PCES-2-AWARDS(BLDG SERV)
51316	123	PERSONNEL-PCES-2-AWARDS(PO OP EQUIP) ---------- PERSONNEL-PCES-2-AWARDS(PO OP EQUIP)
51316	125	PERSONNEL-PCES-2-AWARDS(BLDG & PLANT) ---------- PERSONNEL-PCES-2-AWARDS(BLDG & PLANT)
51316	127	PERSONNEL-PCES-2-AWARDS(ADM SUPPORT) ---------- PERSONNEL-PCES-2-AWARDS(ADM SUPPORT)

Expense Accounts

Account Number	Sub account	Account Description
51316	130	PERSONNEL-PCES-2-AWARDS - PCES ---------- PERSONNEL-PCES-2-AWARDS - PCES
51316	141	PERSONNEL-PCES-2-AWARDS(VEH MAINT) ---------- PERSONNEL-PCES-2-AWARDS(VEH MAINT)
51316	142	PERSONNEL-PCES-2-AWARDS PCES(MES) ---------- PERSONNEL-PCES-2-AWARDS PCES(MES)
51316	144	PERSONNEL PCES 2 AWARDS PCES (ASC) ---------- PERSONNEL-PCES-2-AWARDS-PCES(ACTG OP)
51316	146	PERSONNEL-PCES-2-AWARDS(FAC SVC CTR) ---------- PERSONNEL-PCES-2-AWARDS(FAC SVC CTR)
51316	147	PERSONNEL-PCES-2-AWARDS-PCES (PURCH) ---------- PERSONNEL-PCES-2-AWARDS-PCES (PURCH)
51316	148	PERSONNEL-PCES-2-AWARDS(PURCH SVC) ---------- PERSONNEL-PCES-2-AWARDS(PURCH SVC)
51316	149	PERSONNEL-PCES-2-AWARDS(MTSC) ---------- PERSONNEL-PCES-2-AWARDS(MTSC)
51316	150	PERSONNEL-PCES-2-AWARDS(SEU &SDN) ---------- PERSONNEL-PCES-2-AWARDS(SEU &SDN)
51316	152	PERSONNEL-PCES-2-AWARDS(SPSC) ---------- PERSONNEL-PCES-2-AWARDS(SPSC)
51316	154	PERSONNEL PCES 2 AWARDS (AREA COUNSEL) ---------- PERSONNEL-PCES-2-AWARDS(REG CNSL)
51316	155	PERSONNEL-PCES-2-AWARDS(RTS & CLS) ---------- PERSONNEL-PCES-2-AWARDS(RTS & CLS)
51316	156	PERSONNEL-PCES-2-AWARDS-PCES(FLD CMM) ---------- PERSONNEL-PCES-2-AWARDS-PCES(FLD CMM)

Expense Accounts

Account Number	Sub account	Account Description
51316	157	PERSONNEL-PCES-2-AWARDS(HRSC EMPL REL) ---------- PERSONNEL-PCES-2-AWARDS(HRSC EMPL REL)
51316	159	PERSONNEL-PCES-2-AWARDS(FLD SLS OFC) ---------- PERSONNEL-PCES-2-AWARDS(FLD SLS OFC)
51316	171	PERSONNEL PCES 2 AWARDS (IS/IG) ---------- PERSONNEL-PCES-2-AWARDS(INSPECTRS)
51316	172	PERSONNEL-PCES-2-AWARDS(ADMNSTRTN) ---------- PERSONNEL-PCES-2-AWARDS(ADMNSTRTN)
51316	175	PERSONNEL-PCES-2-AWARDS(PROT FORCE) ---------- PERSONNEL-PCES-2-AWARDS(PROT FORCE)
51316	181	PERSONNEL PCES 2 AWARDS PCES (AREA) ---------- PERSONNEL-PCES-2-AWARDS-PCES(REGIONS)
51316	182	PERSONNEL PCES 2 AWARDS PCES (IBSSC/COSC) ---------- PERSONNEL-PCES-2-AWARDS-PCES(PDCS)
51316	183	PERSONNEL PCES 2 AWARDS (HQ) ---------- PERSONNEL-PCES-2-AWARDS(HDQTRS)
51317	000	PCES-RECOGNITION ---------- PCES-RECOGNITION
51317	101	PCES RECOGNITION (IS/IG) ---------- PCES-RECOGNITION (POSTMASTER)
51317	103	PCES-RECOGNITION (SUPVR) ---------- PCES-RECOGNITION (SUPERVISORS)
51317	121	PCES-RECOGNITION (BLDG SER) ---------- PCES-RECOGNITION (BLDG SERVICES)
51317	123	PCES-RECOGNITION (PO OP EQUIP) ---------- PCES-RECOGNITION (PO OP EQUIP)

Expense Accounts

Account Number	Sub account	Account Description
51317	125	PCES-RECOGNITION (BLDG & PLANT) ---------- PCES-RECOGNITION (BLDG & PLANT)
51317	127	PCES-RECOGNITION (ADM SUPPORT) ---------- PCES-RECOGNITION (ADM SUPPORT)
51317	130	PCES-RECOGNITION (PCES) ---------- PCES-RECOGNITION (PCES)
51317	141	PCES-RECOGNITION (VEH MAINT) ---------- PCES-RECOGNITION (VEH MAINT)
51317	142	PCES-RECOGNITION (PCES MES) ---------- PCES-RECOGNITION (PCES MES)
51317	144	PCES RECOGNITION (ASC) ---------- PCES-RECOGNITION (ACCTG OP)
51317	146	PCES-RECOGNITION (FAC SVC CTR) ---------- PCES-RECOGNITION (FAC SVC CTR)
51317	147	PCES-RECOGNITION (PCES PURCH) ---------- PCES-RECOGNITION (PCES PURCH)
51317	148	PCES-RECOGNITION (PURCH SVC) ---------- PCES-RECOGNITION (PURCH SVC)
51317	149	PCES-RECOGNITION (MISC) ---------- PCES-RECOGNITION (MISC)
51317	150	PCES-RECOGNITION (SEV & SDN) ---------- PCES-RECOGNITION (SEV & SDN)
51317	152	PCES-RECOGNITION (SPSC) ---------- PCES-RECOGNITION (SPSC)
51317	154	PCES RECOGNITION (AREA COUNSEL) ---------- PCES-RECOGNITION (REG CNSL)

Expense Accounts

Account Number	Sub account	Account Description
51317	155	PCES-RECOGNITION (RTS & CLS) ---------- PCES-RECOGNITION (RTS & CLS)
51317	156	PCES-RECOGNITION (FLD CMM) ---------- PCES-RECOGNITION (FLD CMM)
51317	157	PCES-RECOGNITION (EMPL REL) ---------- PCES-RECOGNITION (EMPL REL)
51317	159	PCES-RECCOGNITION (FLS SLS OFC) ---------- PCES-RECCOGNITION (FLS SLS OFC)
51317	171	PCES RECOGNITION (IS/IG) ---------- PCES-RECOGNITION (INSPECTORS)
51317	172	PCES-RECOGNITION (ADMINISTRATION) ---------- PCES-RECOGNITION (ADMINISTRATION)
51317	175	PCES-RECOGNITION (PROT FORCE) ---------- PCES-RECOGNITION (PROT FORCE)
51317	181	PCES RECOGNITION (AREA) ---------- PCES-RECOGNITION (PCES REGIONS)
51317	182	PCES RECOGNITION (IBSSC/COSC) ---------- PCES-RECOGNITION (PCES PDCS)
51317	183	PCES RECOGNITION (HQ) ---------- PCES-RECOGNITION (HDQTRS)
51321	101	SPOT AWARDS (PM) ---------- Primary Account: Special Achievement Awards -- PCES This account is used to record the cost of Special Achievement Awards granted to PCES executives for extraordinary contributions to the Postal Service. 1. Balance (debits) represents year-to-date expenses incurred for PCES Special Achievement Awards. 2. Debit entries include current period expenses for PCES Special Achievement Awards. 3. Credit entries are adjustments. Note: This award is paid as a lump sum cash payment and is charged to finance number 10-7060 PCES Executive Leadership Program. Each entry to this account is identified by personnel classification through the following subaccounts: 101 .103 .142 .147 .149 .161 .171 .172 .174 .181 .182 or .183. Subaccount Usage: Postmaster

Expense Accounts

Account Number	Sub account	Account Description
51321	**103**	SPOT AWARDS (SUPVR) ---------- SPOT AWARDS (SUPVR)
51321	**104**	SPOT AWARDS (CLK) ---------- SPOT AWARDS (CLERKS)
51321	**105**	SPOT AWARDS (CAG K CLERKS) ---------- SPOT AWARDS (CAG K CLERKS)
51321	**107**	SPOT AWARDS (MAILHANDLERS) ---------- SPOT AWARDS (MAILHANDLERS)
51321	**112**	SPOT AWARDS (RURAL CARRIERS) ---------- SPOT AWARDS (RURAL CARRIERS)
51321	**113**	SPOT AWARDS (CITY CARRIERS) ---------- SPOT AWARDS (CITY CARRIERS)
51321	**114**	SPOT AWARDS (VEH DRIVERS) ---------- SPOT AWARDS (VEH DRIVERS)
51321	**121**	SPOT AWARDS (BLDG SER) ---------- SPOT AWARDS (BLDG SERV)
51321	**123**	SPOT AWARDS (PO OP EQUIP) ---------- SPOT AWARDS (PO OP EQUIP)
51321	**125**	SPOT AWARDS (BLDG & PLANT) ---------- SPOT AWARDS (BLDG & PLANT)
51321	**127**	SPOT AWARDS (ADM SUPPORT) ---------- SPOT AWARDS (ADM SUPPORT)
51321	**130**	SPOT AWARDS (PROF ADM & TEC) ---------- SPOT AWARDS (PROF ADM & TEC)
51321	**141**	SPOT AWARDS(VEH MAINT) ---------- SPOT AWARDS(VEH MAINT)

Expense Accounts

Account Number	Sub account	Account Description
51321	142	SPOT AWARDS (MES) ---------- SPOT AWARDS (MES)
51321	144	SPOT AWARDS PCES (ASC) ---------- SPOT AWARDS (ACCTG OPER)
51321	146	SPOT AWARDS(FAC SVC CTR) ---------- SPOT AWARDS(FAC SVC CTR)
51321	147	SPOT AWARDS-PCES (PURCH FLD PERS) ---------- SPOT AWARDS-PCES (PURCH FLD PERS)
51321	148	SPOT AWARDS(PURCH SVC CTR) ---------- SPOT AWARDS(PURCH SVC CTR)
51321	149	SPOT AWARDS (MGMT TECH CTR) ---------- SPOT AWARDS (MGMT TECH CTR)
51321	150	SPOT AWARDS (SEU&SDN) ---------- SPOT AWARDS (SEU&SDN)
51321	152	SPOT AWARDS (SPSC) ---------- SPOT AWARDS (SPSC)
51321	154	SPOT AWARDS (AREA COUNSEL) ---------- SPOT AWARDS (REG COUNSEL)
51321	155	SPOT AWARDS (RATES & CLASS CTR) ---------- SPOT AWARDS (RATES & CLASS CTR)
51321	156	SPOT AWARDS (FLD COMM OFC) ---------- SPOT AWARDS (FLD COMM OFC)
51321	157	SPOT AWARDS (HRSC-EMPL REL) ---------- SPOT AWARDS (HRSC-EMPL REL)
51321	159	SPOT AWARDS (FLD SALES OFC) ---------- SPOT AWARDS(FLD SALES OFC)

Expense Accounts

Account Number	Sub account	Account Description
51321	171	SPOT AWARDS (IS/IG) ---------- SPOT AWARDS (INSPECTORS)
51321	172	SPOT AWARDS (ADMINISTRATION) ---------- SPOT AWARDS (ADMINISTRATION)
51321	175	SPOT AWARDS (PROT FORCE) ---------- SPOT AWARDS (PROT FORCE)
51321	181	SPOT AWARDS (REGIONS) ---------- SPOT AWARDS (REGIONS)
51321	182	SPOT AWARDS (IBSSC/COSC) ---------- SPOT AWARDS (PDCS)
51321	183	SPOT AWARDS (HQ) ---------- SPOT AWARDS (HDQTRS)
51322	101	PMG/VP AWARDS (PM) ---------- PMG/VP AWARDS (POSTMASTERS)
51322	103	PMG/VP AWARDS (SUPVR) ---------- PMG/VP AWARDS (SUPERVISORS)
51322	104	PMG VP AWARDS (CLK) ---------- PMG/VP AWARDS (CLERKS)
51322	105	PMG/VP AWARDS (CAG K CLK) ---------- PMG/VP AWARDS (CAG K CLERKS)
51322	107	PMG/VP AWARDS (MAILHANDLERS) ---------- PMG/VP AWARDS (MAILHANDLERS)
51322	112	PMG/VP AWARDS (RURAL CARRIERS) ---------- PMG/VP AWARDS (RURAL CARRIERS)
51322	113	PMG/VP AWARDS (CITY CARRIERS) ---------- PMG/VP AWARDS (CITY CARRIERS)

Expense Accounts

Account Number	Sub account	Account Description
51322	114	PMG/VP AWARDS (VEH DRIVERS) ---------- PMG/VP AWARDS (VEH DRIVERS)
51322	121	PMG/VP AWARDS (BLDG SER) ---------- PMG/VP AWARDS (BLDG SERV)
51322	123	PMG/VP AWARDS (PO OP EQUIP) ---------- PMG/VP AWARDS (PO OP EQUIP)
51322	125	PMG/VP AWARDS (BLDG & PLANT) ---------- PMG/VP AWARDS (BLDG & PLANT)
51322	127	PMG/VP AWARDS (ADM SUPPORT) ---------- PMG/VP AWARDS (ADM SUPPORT)
51322	130	PMG/VP AWARDS (PROF ADM TEC) ---------- PMG/VP AWARDS (PROF ADM TEC)
51322	141	PMG/VP AWARDS (VEH MAINT) ---------- PMG/VP AWARDS (VEH MAINT)
51322	142	PMG/VP AWARDS (MES) ---------- PMG/VP AWARDS (MES)
51322	144	PMG/VP AWARDS (ASC) ---------- PMG/VP AWARDS (ACCTG OPER)
51322	146	PMG/VP AWARDS (FAC SERV CTR) ---------- PMG/VP AWARDS (FAC SERV CTR)
51322	147	PMG/VP AWARDS (PURCH FLD PERS) ---------- PMG/VP AWARDS (PURCH FLD PERS)
51322	148	PMG/VP AWARDS (PURCH SVC CTR) ---------- PMG/VP AWARDS (PURCH SVC CTR)
51322	149	PMG/VP AWARDS (MGMT TECH CTR) ---------- PMG/VP AWARDS (MGMT TECH CTR)

Expense Accounts

Account Number	Sub account		Account Description
51322	**150**	PMG/VP AWARDS (SEU & SDN) ---------- PMG/VP AWARDS (SEU & SDN)	
51322	**152**	PMG/VP AWARDS (SPSC) ---------- PMG/VP AWARDS (SPSC)	
51322	**154**	PMG/VP AWARDS (AREA COUNSEL) ---------- PMG/VP AWARDS (REG COUNSEL)	
51322	**155**	PMG/VP AWARDS (RATES & CLASS CTR) ---------- PMG/VP AWARDS (RATES & CLASS CTR)	
51322	**156**	PMG/VP AWARDS (FIELD COMM OFC) ---------- PMG/VP AWARDS (FIELD COMM OFC)	
51322	**157**	PMG/VP AWARDS (HRSC-EMPL REL) ---------- PMG/VP AWARDS (HRSC-EMPL REL)	
51322	**159**	PMG/VP AWARDS (FLD SALES OFC) ---------- PMG/VP AWARDS (FLD SALES OFC)	
51322	**171**	PMG/VP AWARDS (IS/IG) ---------- PMG/VP AWARDS (INSPECTORS)	
51322	**172**	PMG/VP AWARDS (ADMINISTRATION) ---------- PMG/VP AWARDS (ADMINISTRATION)	
51322	**175**	PMG/VP AWARDS (PROT FORCE) ---------- PMG/VP AWARDS (PROT FORCE)	
51322	**181**	PMG/VP AWARDS (AREA) ---------- PMG/VP AWARDS (REGIONS)	
51322	**182**	PMG/VP AWARDS (IBSSC/COSC) ---------- PMG/VP AWARDS (PDCS)	
51322	**183**	PMG/VP AWARDS (HQ) ---------- PMG/VP AWARDS (HDQTRS)	

Expense Accounts

Account Number	Sub account	Account Description
51323	000	INFORMAL AWARDS ---------- INFORMAL AWARDS: This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	101	INFORMAL AWARDS (PM) ---------- INFORMAL AWARDS (PM): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	103	INFORMAL AWARDS (SUPVR) ---------- INFORMAL AWARDS (SUPVR): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	104	INFORMAL AWARDS (CLK) ---------- INFORMAL AWARDS (CLK): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	105	INFORMAL AWARDS (CAG K CLKS) ---------- INFORMAL AWARDS (CAG K CLKS): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	107	INFORMAL AWARDS (MAILHANDLERS) ---------- INFORMAL AWARDS (MAILHANDLERS): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	112	INFORMAL AWARDS (RURAL CARRIERS) ---------- INFORMAL AWARDS (RURAL CARRIERS): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	113	INFORMAL AWARDS (CITY CARRIERS) ---------- INFORMAL AWARDS (CITY CARRIERS): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.

Expense Accounts

Account Number	Sub account	Account Description
51323	114	INFORMAL AWARDS (VEH DRIVERS) ---------- INFORMAL AWARDS (VEH DRIVERS): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	121	INFORMAL AWARDS (BLDG SER) ---------- INFORMAL AWARDS (BLDG SER): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	123	INFORMAL AWARDS (PO OP EQ) ---------- INFORMAL AWARDS (PO OP EQ): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	125	INFORMAL AWARDS (BLDG & PLANT) ---------- INFORMAL AWARDS (BLDG & PLANT): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	127	INFORMAL AWARDS (ADM SUPPORT) ---------- INFORMAL AWARDS (ADM SUPPORT): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	130	INFORMAL AWARDS (PROF ADM & TEC) ---------- INFORMAL AWARDS (PROF ADM & TEC): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	141	INFORMAL AWARDS (VEH MAINT) ---------- INFORMAL AWARDS (VEH MAINT): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	142	INFORMAL AWARDS (MES) ---------- INFORMAL AWARDS (MES): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.

Expense Accounts

Account Number	Sub account	Account Description
51323	144	INFORMAL AWARDS (ASC) ---------- INFORMAL AWARDS (ASC): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	146	INFORMAL AWARDS (FAC SVC CTR) ---------- INFORMAL AWARDS (FAC SVC CTR): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	147	INFORMAL AWARDS (PRCH FLD) ---------- INFORMAL AWARDS (PRCH FLD): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	148	INFORMAL AWARDS (PRCH SVC) ---------- INFORMAL AWARDS (PRCH SVC): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	149	INFORMAL AWARDS (MTC) ---------- INFORMAL AWARDS (MTC): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	150	INFORMAL AWARDS (SEU & SDN) ---------- INFORMAL AWARDS (SEU & SDN): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	152	INFORMAL AWARDS (SPSC) ---------- INFORMAL AWARDS (SPSC): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	154	INFORMAL AWARDS (AREA COUNSEL) ---------- INFORMAL AWARDS (AREA COUNSEL): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.

Expense Accounts

Account Number	Sub account	Account Description
51323	155	INFORMAL AWARDS (RTS & CLASS) ---------- INFORMAL AWARDS (RTS & CLASS): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	156	INFORMAL AWARDS (FLD COMM) ---------- INFORMAL AWARDS (FLD COMM: This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	157	INFORMAL AWARDS (EMPL REL) ---------- INFORMAL AWARDS (EMPL REL): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	159	INFORMAL AWARDS (FLD SALES) ---------- INFORMAL AWARDS (FLD SALES): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	171	INFORMAL AWARDS (IS/IG) ---------- INFORMAL AWARDS (IS/IG): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	172	INFORMAL AWARDS (ADMNSTRTN) ---------- INFORMAL AWARDS (ADMNSTRTN): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	175	INFORMAL AWARDS (PROT FORCE) ---------- INFORMAL AWARDS (PROT FORCE): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	181	INFORMAL AWARDS (AREA) ---------- INFORMAL AWARDS (AREA): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.

Expense Accounts

Account Number	Sub account	Account Description
51323	182	INFORMAL AWARDS (IBSSC/COSC) ---------- INFORMAL AWARDS (IBSSC/COSC): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51323	183	INFORMAL AWARDS (HQ) ---------- INFORMAL AWARDS (HQ): This account is used to record recognition given to individuals in the form of noncash gift items valued at less than $50. 1. Balance (debit) represents year-to-date expenses for noncash gift items. 2. Debit entries represents the cost of noncash gift items. 3. Credit entries are adjustments.
51325	000	PERSONNEL-VP AWARDS-OTH DEPTS ---------- PERSONNEL-VP AWARDS-OTH DEPTS
51325	101	PERSONNEL-VP AWARDS-OTH DEPTS (PM) ---------- PERSONNEL-VP AWARDS-OTH DEPTS (PM)
51325	103	PERSONNEL-VP AWARDS-OTH DEPTS (SUPVR) ---------- PERSONNEL-VP AWARDS-OTH DEPTS (SUPERVISORS)
51325	104	PERSONNEL-VP AWARDS-OTH DEPTS (CLK) ---------- PERSONNEL-VP AWARDS-OTH DEPTS (CLERKS)
51325	105	PERSONNEL-VP AWARDS-OTH DEPTS (CAG K CLERKS) ---------- PERSONNEL-VP AWARDS-OTH DEPTS (CAG K CLERKS)
51325	107	PERSONNEL-VP AWARDS-OTH DEPTS (MAILHANDLERS) ---------- PERSONNEL-VP AWARDS-OTH DEPTS (MAILHANDLERS)
51325	112	PERSONNEL-VP AWARDS-OTH DPTS (RURAL CARRIERS) ---------- PERSONNEL-VP AWARDS-OTH DPTS (RURAL CARRIERS)
51325	113	PERSONNEL-VP AWARDS-OTH DEPTS (CITY CARRIERS) ---------- PERSONNEL-VP AWARDS-OTH DEPTS (CITY CARRIERS)
51325	114	PERSONNEL-VP AWARDS-OTH DEPTS (VEH DRIVERS) ---------- PERSONNEL-VP AWARDS-OTH DEPTS (VEH DRIVERS)
51325	121	PERSONNEL-VP AWARDS-OTH DEPTS (BLDG SER) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(BLDG SERV)

Expense Accounts

Account Number	Sub account	Account Description
51325	123	PERSONNEL-VP AWARDS-OTH DEPTS(PO OP EQUIP) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(PO OP EQUIP)
51325	125	PERSONNEL-VP AWARDS-OTH DEPTS(BLDG & PLANT) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(BLDG & PLANT)
51325	127	PERSONNEL-VE AWARDS-OTH DEPTS(ADM SUPPORT) ---------- PERSONNEL-VE AWARDS-OTH DEPTS(ADM SUPPORT)
51325	130	PERSONNEL-VP AWARDS-OTH DEPTS ---------- PERSONNEL-VP AWARDS-OTH DEPTS
51325	141	PERSONNEL-VP AWARDS-OTH DEPTS(VEN MAINT) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(VEN MAINT)
51325	142	PERSONNEL-VP AWARDS-OTH DEPTS(MES) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(MES)
51325	144	PERSONNEL VP AWARDS OTH DEPTS (ASC) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(ACCTG OPER)
51325	146	PERSONNEL-VP AWARDS-OTH DEPTS(FAC SERV CTR) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(FAC SERV CTR)
51325	147	PERSONNEL-VP AWARDS-OTH DEPTS(PURCH FLD PERS) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(PURCH FLD PERS)
51325	148	PERSONNEL-VP AWARDS-OTH DEPTS(PURCH SVC CTR) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(PURCH SVC CTR)
51325	149	PERSONNEL-VP AWARDS-OTH DEPTS(MGMT TECH CTR) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(MGMT TECH CTR)
51325	150	PERSONNEL-VP AWARDS-OTH DEPTS(SEU & SDN) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(SEU & SDN)
51325	152	PERSONNEL-VP AWARDS-OTH DEPTS(SPSC) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(SPSC)

Expense Accounts

Account Number	Sub account	Account Description
51325	154	PERSONNEL VP AWARDS OTH DEPTS (AREA COUNSEL) ---------- PERSONNEL-VP AWARDS-OTH DEPTS (REG COUNSEL)
51325	155	PERSONNEL-VP AWARDS-OTH DEPTS(RATES&CLASS CTR ---------- PERSONNEL-VP AWARDS-OTH DEPTS(RATES&CLASS CTR
51325	156	PERSONNEL-VP AWARDS-OTH DEPTS(FLD COMM OFC) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(FLD COMM OFC)
51325	157	PERSONNEL-VP AWARDS-OTH DEPTS(HRSC-EMPL REL) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(HRSC-EMPL REL)
51325	159	PERSONNEL-VP AWARDS-OTH DEPTS(FLD SALES OFC) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(FLD SALES OFC)
51325	171	PERSONNEL VP AWARDS OTH DEPTS (IS/IG) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(INSPECTORS)
51325	172	PERSONNEL-VP AWARDS-OTH DEPTS(ADMINISTRATION) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(ADMINISTRATION)
51325	175	PERSONNEL-VP AWARDS-OTH DEPTS(PROT FORCE) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(PROT FORCE)
51325	181	PERSONNEL VP AWARDS OTH DEPTS (AREA) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(REGIONS)
51325	182	PERSONNEL VP AWARDS OTH DEPTS (IBSSC/COSC) ---------- PERSONNEL-VP AWARDS-OTH DEPTS(PDC'S)
51325	183	PER VP AWARDS OTH DEPTS (HQ) ---------- PERSONNEL-VP AWARDS-OTH DEPTS (HDQTRS)
51327	101	TEAM AWARDS (PM) ---------- TEAM AWARDS (POSTMASTERS)
51327	103	TEAM AWARDS (SUPVR) ---------- TEAM AWARDS (SUPERVISORS)

Expense Accounts

Account Number	Sub account	Account Description
51327	104	TEAM AWARDS (CLK) ---------- TEAM AWARDS (CLERKS)
51327	105	TEAM AWARDS (CAG K CLERKS) ---------- TEAM AWARDS (CAG K CLERKS)
51327	107	TEAM AWARDS (MAILHANDLERS) ---------- TEAM AWARDS (MAILHANDLERS)
51327	112	TEAM AWARDS (RURAL CARRIERS) ---------- TEAM AWARDS (RURAL CARRIERS)
51327	113	TEAM AWARDS (CITY CARRIERS) ---------- TEAM AWARDS (CITY CARRIERS)
51327	114	TEAM AWARDS (VEH DRIVERS) ---------- TEAM AWARDS (VEH DRIVERS)
51327	121	TEAM AWARDS (BLDG SER) ---------- TEAM AWARDS (BLDG SERV)
51327	123	TEAM AWARDS (PO OP EQUIP) ---------- TEAM AWARDS (PO OP EQUIP)
51327	125	TEAM AWARDS (BLDG & PLANT) ---------- TEAM AWARDS (BLDG & PLANT)
51327	127	TEAM AWARDS (ADM SUPPORT) ---------- TEAM AWARDS (ADM SUPPORT)
51327	130	TEAM AWARDS (PROF ADM TEC) ---------- TEAM AWARDS (PROF ADM TEC)
51327	141	TEAM AWARDS (VEH MAINT) ---------- TEAM AWARDS (VEH MAINT)
51327	142	TEAM AWARDS (MES) ---------- TEAM AWARDS (MES)

Expense Accounts

Account Number	Sub account	Account Description
51327	144	TEAM AWARDS (ASC) ---------- TEAM AWARDS (ACCTG OPER)
51327	146	TEAM AWARDS (FAC SERV CTR) ---------- TEAM AWARDS (FAC SERV CTR)
51327	147	TEAM AWARDS (PURCH FLD PERS) ---------- TEAM AWARDS (PURCH FLD PERS)
51327	148	TEAM AWARDS (PURCH SVC CTR) ---------- TEAM AWARDS (PURCH SVC CTR)
51327	149	TEAM AWARDS (MGMT TECH CTR) ---------- TEAM AWARDS (MGMT TECH CTR)
51327	150	TEAM AWARDS (SEU & SDN) ---------- TEAM AWARDS (SEU & SDN)
51327	152	TEAM AWARDS (SPSC) ---------- TEAM AWARDS (SPSC)
51327	154	TEAM AWARDS (AREA COUNSEL) ---------- TEAM AWARDS (REG COUNSEL)
51327	155	TEAM AWARDS (RATES & CLASS CTR) ---------- TEAM AWARDS (RATES & CLASS CTR)
51327	156	TEAM AWARDS (FLD COMM OFC) ---------- TEAM AWARDS (FLD COMM OFC)
51327	157	TEAM AWARDS (HRSC- EMPL REL) ---------- TEAM AWARDS (HRSC- EMPL REL)
51327	159	TEAM AWARDS (FLD SLS OFC) ---------- TEAM AWARDS (FLD SLS OFC)
51327	171	TEAM AWARDS (IS/IG) ---------- TEAM AWARDS (INSPECTORS)

Expense Accounts

Account Number	Sub account	Account Description
51327	172	TEAM AWARDS (ADMINISTRATION) ---------- TEAM AWARDS (ADMINISTRATION)
51327	175	TEAM AWARDS (PROT FORCE) ---------- TEAM AWARDS (PROT FORCE)
51327	181	TEAM AWARDS (AREA) ---------- TEAM AWARDS (REGIONS)
51327	182	TEAM AWARDS (IBSSC/COSC) ---------- TEAM AWARDS (PDCS)
51327	183	TEAM AWARDS (HQ) ---------- TEAM AWARDS (HDQTRS)
51328	171	EXCEPTIONAL PERFORMANCE AWARD (IS/IG) ---------- EXCEPTIONAL PERFORMANCE AWARD(INSPECTRS)
51328	175	EXCEPTIONAL PERFORMANCE AWARD(PROT FORCE) ---------- EXCEPTIONAL PERFORMANCE AWARD(PROT FORCE)
51328	183	EXCEPTIONAL PERFORMANCE AWARD (HQ) ---------- EXCEPTIONAL PERFORMANCE AWARD(HDQTRS)
51335	000	FAIR LABOR STDS ACT EXPENSE ---------- Primary Account: Fair Labor Standards Act Expense This account is used to record the expenses accrued since May 1 1974. Entries to this account will be made at the direction of Accounting Headquarters.
51336	000	MISC. COMP. PAY.-SETTLE. PRIOR TO FULL ARBIT. ---------- Primary Account: Miscellaneous Compensation Payments -- Settlement Prior to Full Arbitration or Arbitrated Awards This account is used to record miscellaneous compensation payments pertaining to settlements prior to full arbitration or arbitrated awards when breakouts by personnel categories (subaccounts) are not practical. These compensation adjustments will be reported on Form 1099 and not Form W-2. (For court awarded judgments use account 55311.) 1. Balance (debit) represents year-to-date expenses incurred as stated above. 2. Debit entries include current period payments pertaining to settlements prior to full arbitration or arbitrated awards as stated above. 3. Credit entries are adjustments.

Expense Accounts

Account Number	Sub account	Account Description
51337	101	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS (PM) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Postmaster
51337	103	MISC COMP PYMTS FOR ARBIT AWDS STLMTS (SUPVR) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Supervisor General
51337	104	MIS COMP PYMTS ARBIT AWDS SELMTS (CLK) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Clerk Nurse
51337	105	MIS COMP PYMTS ARBIT AWDS STLMTS (CAG K CLK) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Clerk CAG K-L Offices

Expense Accounts

Account Number	Sub account	Account Description
51337	107	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS-MAILHAN ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Mail Handler
51337	112	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS-RURAL ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Rural Carrier
51337	113	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS-CITY DE ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: City Delivery Carrier
51337	114	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS-VEH OP ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Vehicle Operator (Driver)

Expense Accounts

Account Number	Sub account	Account Description
51337	121	MIS COMP PYMTS ARBIT AWDS STLMNTS (BLDG SER) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Maintenance Building Services
51337	123	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS-PO OPER ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Maintenance Postal Operating Equipment
51337	125	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS-BUILD&P ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Maintenance Buildings and Plant Equipment
51337	127	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS-ADMIN ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Maintenance Administrative Support

Expense Accounts

Account Number	Sub account	Account Description
51337	130	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS-NON BAR ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51337	141	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS-VEH MAI ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Vehicle Maintenance
51337	142	MISC COMP PYMTS FOR ARBIT AWDS STLMNTS-MES ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Mail Equipment Shops
51337	144	MIS COMP PYMTS ARBIT AWRDS SETT (ASC) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Accounting Service Center

Expense Accounts

Account Number	Sub account	Account Description
51337	146	MISC COMP PYMTS-ARBIT AWDS STLMTS-FAC SRVCE ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Facilities Field Offices
51337	147	MISC COMP PYMTS-ARBITAWDS STLMNTS-PUR FLD PER ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Purchasing Material Distribution Centers
51337	148	MISC COMP PYMTS-ARBITAWDS STLMNTS-PUR SVC CTR ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Purchasing Field Service Centers
51337	149	MISC COMP PYMTS-ARBIT AWDS SETLMNTS-MTSC ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Maintenance Technical Support Center

Expense Accounts

Account Number	Sub account	Account Description
51337	150	MIS COMP PYMTS ARBIT AWD SETTLMNT- SEU & SDN ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Stamp Distribution Network
51337	152	MISC COMP PYMNTS-ARBIT AWDS SETLMNTS (SPSC) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Statistical Programs Service Center
51337	154	MISC COM PY QRBIT AWD STMNT (AREA COUNSEL) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Law Offices Field
51337	155	MISC COMP PYMTS-ARBIT AWDS STLMNTS-RTES & CL ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Rates and Classification Service Center

Expense Accounts

Account Number	Sub account	Account Description
51337	156	MISC COMP PYMTS-ARBIT AWARD STLMTS/FLD COMM O ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Communications Field Offices
51337	157	MISC COMP PYMTS-ARB AWDS STLMTS-HRSC-EMP REL ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Human Resources Service Center Employee Relations
51337	159	MISC COMP PYMTS ARB AWDS&SETL (FIELD SLS OFC) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts.
51337	171	MISC COMP PYMTS ARB AWDS STLMTS (IS/IG) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Inspection Service Inspectors

Expense Accounts

Account Number	Sub account	Account Description
51337	172	MISC COMP PYMTS-ARB AWDS STLMTS-ADMIN ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Inspection Service Administration
51337	175	MIS COMP PYMTS ARBIT AWDS SETTLEMENTS PRO FOR ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Inspection Service Postal Service Protection Force
51337	181	MISC COMP PYMTS ARB AWDS STLMTS (AREA) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Area Offices
51337	182	MISC COMP PYMTS ARB AWDS STLMTS (IBSSC/COSC) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Information Service Center

Expense Accounts

Account Number	Sub account	Account Description
51337	183	MISC COMP PYMTS-ARB AWDS STLMTS (HQ) ---------- Primary Account: Miscellaneous Compensation Payments -- Arbitrated Awards -- Settlements Prior to Full Arbitration -- Grievances and EEO Complaints This account is used to record miscellaneous compensation payments pertaining to arbitrated awards -- settlements prior to full arbitration and resolution of grievances or EEO complaints incurred. These compensation adjustments will be reported on Form W-2. These miscellaneous compensation payments will be processed as Payroll Adjustment Type 40-36 Monetary No Hours Adjustments. 1. Balance (debit) represents year-to-date expenses as stated above. 2. Debit entries include current period expenses for arbitrated awards settlements prior to full arbitration grievances and EEO complaints. 3. Credit entries include adjustments. Note: Each entry to this account is identified by personnel classification by means of subaccounts. Subaccount Usage: Headquarters
51401	000	TRAVEL OTHER THAN TRAINING - BUDGET USE ONLY
51401	101	TRVL-DOM-OTH THAN TRAINING (PM) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Postmaster
51401	102	TRAVEL OTHER THAN TRAINING (CAG L LV REPLMT) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Postmaster Relief/Replacement
51401	103	TRAVEL DOM OTHER THAN TRAINING (SUPVR) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Supervisor General

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Account Number	Sub account	Account Description
51401	104	TRAVEL DOM OTHER THAN TRAINING (CLK) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Clerk Nurse
51401	105	TRAVEL DOM OTHERTHAN TRAINING (CAG K CLK) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Clerk CAG K-L Offices
51401	107	TRVL-DOM-OTH THAN TRAINING (MAILHANDLERS) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Mail Handler
51401	112	TRVL-DOM-OTH THAN TRAINING (RURAL CARRS.) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Rural Carrier

Expense Accounts

Account Number	Sub account	Account Description
51401	113	TRVL-DOM-OTH THAN TRAINING (CITY CARRS.) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: City Delivery Carrier
51401	114	TRVL-DOM-OTH THAN TRAINING VEH DRIVERS ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Vehicle Operator (Driver)
51401	121	TRVL DOM OTHER THAN TRAINING (BLDG SER) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Maintenance Building Services
51401	123	TRVL-DOM-OTH THAN TRAINING (PO.OPER.EQUIP.) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Maintenance Postal Operating Equipment

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Account Number	Sub account	Account Description
51401	125	TRVL-DOM-OTH THAN TRAINING (BLDG.&PLANT.) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Maintenance Buildings and Plant Equipment
51401	127	TRVL-DOM-OTH THAN TRAINING (ADM. SUPPORT) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Maintenance Administrative Support
51401	130	TRVL-DOM-OTH THAN TRAINING (PROF ADM TECH) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51401	141	TRVL-DOM-OTH THAN TRAINING (VEH. MAINT.) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Vehicle Maintenance

Expense Accounts

Account Number	Sub account	Account Description
51401	142	TRVL-DOM-OTH THAN TRAINING (MES) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Mail Equipment Shops
51401	144	TRAVEL DOM OTHER THAN TRAINING (ASC) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Accounting Service Center
51401	146	TRVL-DOM-OTH THAN TRAINING (FAC SERV CTR&OF ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Facilities Field Offices
51401	147	TRVL-DOM-OTH THAN TRAINING (PURCH FLD PERS) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Purchasing Material Distribution Centers

Expense Accounts

Account Number	Sub account	Account Description
51401	148	TRVL-DOM-OTH THAN TRAINING (PURCH SVC CTR) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Purchasing Field Service Centers
51401	149	TRVL-DOM-OTH THAN TRAINING (MNT.TEC.SUP.CTR) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Maintenance Technical Support Center
51401	150	TRAVEL-OTHER THAN TRAINING S.E.U. & S.D.N. ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Stamp Distribution Network
51401	152	TRAVEL-DOMESTIC-OTHER THAN TRAINING (SPSC) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Statistical Programs Service Center

Expense Accounts

Account Number	Sub account	Account Description
51401	154	TRAVEL DOM OTHER THAN TRAINING (AREA COUNSEL) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Law Offices Field
51401	155	TRVL-DOM-OTH THAN TRAINING(RATES & CL.CTR) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Rates and Classification Service Center
51401	156	TRVL-DOM-OTH THAN TRAINING/FIELD COMM OFC ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Communications Field Offices
51401	157	TRVL-DOM-OTH THAN TRAINING (HRSC - EMP. REL ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Human Resources Service Center Employee Relations

Expense Accounts

Account Number	Sub account	Account Description
51401	159	TRVL-OTH THN TRNG (FIELD SALES OFC) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411.
51401	171	TRAVEL DOM OTHER THAN TRAINING (IS/IG) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Inspection Service Inspectors
51401	172	TRVL-DOM-OTH THAN TRAINING (ADMINISTRATION) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Inspection Service Administration
51401	175	TRVL-DOM-OTH THAN TRAINING (PROT. FORCE) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Inspection Service Postal Service Protection Force

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Account Number	Sub account	Account Description
51401	181	TRAVEL DOM OTHER THAN TRAINING (AREA) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Area Offices
51401	182	TRAVEL DOM OTHER THAN TRAINING (IBSSC/COSC) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Information Service Center
51401	183	TRAVEL DOM OTHER THAN TRAINING (HQ) ---------- Primary Account: Other Than Training -- Domestic This account is used to record travel expenses of full-time employees. Included are (a) expenses of employees while they are in an authorized travel status away from their permanent duty station and (b) local travel such as street car tokens bus fare and charges by General Services Administration (GSA) for use of its vehicles. Included also is any expense for damages billed by GSA which are determined to be the responsibility of the Postal Service. This account should be used for domestic travel in the U. S. (including Puerto Rico Hawaii Alaska and U. S. Possessions). 1. Balance (debit) represents year-to-date travel expenses as defined above. 2. Debit entries include travel expenses incurred. 3. Credit entries include adjustments. Note: This account includes travel expenses of employees called in for interviews. However travel in connection with the transfer (relocation) of an employee is charged to account 51242 and travel in connection with training and instruction is charged to account 51411. Subaccount Usage: Headquarters
51403	101	TRAVEL EXPENSE-DETAIL ASSIGNMENT (PM) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Postmaster

Expense Accounts

Account Number	Sub account	Account Description
51403	102	TRAVEL DETAIL ASGMT (CAG L LV REPLMT) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Postmaster Relief/Replacement
51403	103	TRAVEL EXP DETAIL ASGMT (SUPVR & TECH PER) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Supervisor General
51403	104	TRAVEL OTHER THAN DETAIL ASGMT (CLK) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Clerk Nurse
51403	105	TRAVEL OTHER THAN DETAIL ASGMT (CAG K CLK) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Clerk CAG K-L Offices
51403	107	PER. TRAVL OTHER THAN TRAVL DETAIL ASSGN(MHS) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Mail Handler

Expense Accounts

Account Number	Sub account	Account Description
51403	112	PER. TRAVL OTHER THAN TRAVL DETAIL ASSGN(RCS) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Rural Carrier
51403	113	PER. TRAVL OTHER THAN TRAVL DETAIL ASSGN(CC) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: City Delivery Carrier
51403	114	PER. TRAVL OTHER THAN TRAVL DETAIL ASSGN(VD) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Operator (Driver)
51403	121	TRAVL OTHER THAN TRAVEL DET ASGMT (BLDG SER) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Building Services
51403	123	PER.TRAVL OTHER THAN TRAVL DET. ASSGN(POOE) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Postal Operating Equipment

Expense Accounts

Account Number	Sub account	Account Description
51403	125	PER. TRAVL OTHER THAN TRAVL DETAIL ASSGN(BP) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51403	127	PER. TRAVL OTHER THAN TRAVL DETAIL ASSGN(AS) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Administrative Support
51403	130	PER. TRAVL OTHER THAN TRAVL DETL. ASSGN(PAT) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51403	141	TRVL EXP-DETAIL ASSIGN-VEHICLE MAINTENANCE ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Maintenance
51403	142	PER. TRAVL OTHER THAN TRAVL DETAIL ASSGN(MS) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Mail Equipment Shops

Expense Accounts

Account Number	Sub account	Account Description
51403	144	TRAVEL OTHER THAN TRAVEL DET ASGMT (ASC) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Accounting Service Center
51403	146	PER. TRAVL OTHER THAN TRAVL DET. ASSGN(FSC) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Facilities Field Offices
51403	147	PER.TRAVLOTHER THAN TRVL DET.ASGN(PFP)PUR FLD ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51403	148	PER.TRAVL/OTHER TRAVL DET.ASSGN(P&MS)PURSVC) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Purchasing Field Service Centers
51403	149	PER. TRAVL OTHR. THAN TRAVL DET. ASSGN(MTSC) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Maintenance Technical Support Center

Expense Accounts

Account Number	Sub account	Account Description
51403	150	TRAVEL EXPENSE-DETAIL ASSIGNMNT S.E.U.&S.D.N. ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Stamp Distribution Network
51403	152	PER TRAVEL-OTH THAN TRAVL DET ASSIGN (SPSC) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Statistical Programs Service Center
51403	154	TRAVEL OTHER THAN DTL ASGMT (AREA COUNSEL) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Law Offices Field
51403	155	PER. TRAVL OTHER THAN TRAVL DET. ASSGN(R&CC) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Rates and Classification Service Center
51403	156	PER TRAVEL-OTH THAN TRVL DET ASSGN/FLD COM OF ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Communications Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51403	157	PER. TRAVL OTHER THAN TRAVL DET. ASSGN(HER) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51403	159	PER TRVL-OTH THN TRVL DET (FIELD SALES OFC) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments.
51403	171	TRAVEL OTHER THAN TRAVEL DETAIL ASGMT (IS/IG) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Inspectors
51403	172	PER. TRAVL OTHER THAN TRAVL DETAIL ASSGN(AD) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Administration
51403	175	PER. TRAVL OTHER THAN TRAVL DETAIL ASSGN(PF) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force

Expense Accounts

Account Number	Sub account	Account Description
51403	181	TRAVEL OTHER THAN TRAVEL DETAIL ASGMT (AREA) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Area Offices
51403	182	TRAVEL OTHER THAN TRVL DET ASGMT (IBSSC/COSC) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Information Service Center
51403	183	TRAVEL OTHER THAN TRAVL DETAIL ASGMT (HQ) ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments. Subaccount Usage: Headquarters
51403	552	TRAVEL EXP DETAIL ASSIGNMENT-POSTMASTER ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments.
51403	553	TRAVEL EXP DETAIL ASGMT SUPV/TECH PERSN ---------- Primary Account: Other Than Training -- Detail Assignment This account is used to record allowable travel expenses incurred by employees on detail assignments performing work for another office or organization. However expenses of employees on authorized travel away from their permanent duty station who are performing duties related to their permanent assignment are not recorded in this account. 1. Balance (debit) represents year-to-date costs for travel per diem and lodging as defined above. 2. Debit entries include cost incurred for travel per diem and lodging. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
51404	101	PERSONNEL-TRAVEL-FOREIGN (PM) ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Postmaster
51404	103	TRAVEL FOREIGN (SUPVR & TECH PER) ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments.
51404	104	TRAVEL FOREIGN (CLK) ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments.
51404	113	PERSONNEL-TRAVEL-FOREIGN-CITY CARRIERS ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments.
51404	123	PERSONNEL-TRAVEL-FOREIGN-PSTL OPRTNG EQUIP ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments.
51404	127	PERSONNEL-TRAVEL-FOREIGN-ADMN SPT ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments.
51404	130	PERSONNEL-TRAVEL-FOREIGN-PROF ADMIN & TECH ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)

Expense Accounts

Account Number	Sub account	Account Description
51404	144	TRAVEL FOREIGN (ASC) ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Accounting Service Center
51404	146	PERS-TVL-FOREIGN-FAC SVC CENTERS ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments.
51404	147	PERS-TVL-FOREIGN-MAT DISTRB CENTER PERS ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments.
51404	149	PERS-TVL-FOREIGN-MAINT TECH SPT CENTER ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments.
51404	154	TRAVEL FOREIGN (AREA COUNSEL) ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Law Offices Field
51404	155	PERSONNEL-TRAVEL-FOREIGN-RATES & CLASS CTRS ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Rates and Classification Service Center
51404	156	PERSONNEL-TRVL-FRGN-RATES/FIELD COMM OFC ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Communications Field Offices

Expense Accounts

Account Number	Sub account	Account Description
51404	159	PERSONNEL-TRAVEL-FOREIGN (FIELD SALES OFC) ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments.
51404	171	TRAVEL FOREIGN (IS/IG) ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Inspection Service Inspectors
51404	172	PERSONNEL-TRAVEL-FOREIGN-INSP SVC-ADMIN ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Inspection Service Administration
51404	181	TRAVEL FOREIGN (AREA) ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Area Offices
51404	182	TRAVEL FOREIGN (IBSSC/COSC) ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Information Service Center
51404	183	TRAVEL FOREIGN (HQ) ---------- Primary Account: Foreign -- Travel This account is used to record international travel expenses of personnel who are on official Postal Service business in foreign countries. 1. Balance (debit) represents year-to-date travel expenses for official Postal Service business conducted in foreign countries. 2. Debit entries include travel expenses as described above. 3. Credit entries are adjustments. Subaccount Usage: Headquarters

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Account Number	Sub account	Account Description
51405	183	TRAVEL INT'L POSTAL CONGRESS (HQ) ---------- Primary Account: International Postal Congress This account is used to record travel expenses of delegates designated by the postmaster general to attend meetings and congresses for the purpose of making postal arrangements with foreign governments. 1. Balance (debit) represents year-to-date travel expenses related to International Postal Congress business. 2. Debit entries include travel expenses related to postal arrangements with foreign governments. 3. Credit entries include adjustments. Note: Assigned personnel classification subaccount .183 only. Subaccount Usage: Headquarters
51406	000	PRS-TVL-OTH THN TNG-SPSAL TVL CSTS-GRSSNG UP ---------- Primary Account: Board of Governors This account is used to record official travel expenses for Board of Governor's members. 1. Balance (debit) represents year-to-date travel expenses related to official business of the Board of Governors. 2. Debit entries include travel expenses as described as above. 3. Credit entries include adjustments. Note: Assigned personnel classification subaccount .183 only.
51407	000	PERSONNEL-TRAVEL-EMPLOYEE DEVELOPMENT ---------- Primary Account: Employee Development This account is used to record the employee development expenses for travel that are nonpersonnel in nature. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary to the plan for funds not used. 1. Balance (debit) represents year-to-date employee development expenses. 2. Debit entries include memoranda nonpersonnel costs transferred by districts areas and Headquarters offices on a quarterly basis on JV 899.0 process. 3. Credit entries include any adjustments.
51408	000	PERSONNEL-TUITION-EMPLOYEE DEVELOPMENT ---------- Primary Account: Tuition -- Employee Development This account is used to record the employee development expenses for tuition fees which are nonpersonnel in nature. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary to the plan for funds not used. 1. Balance (debit) represents year-to-date employee development expenses. 2. Debit entries include memoranda nonpersonnel costs transferred by district area and Headquarters offices on a quarterly basis on JV 899.0 process. 3. Credit entries include any adjustments.
51409	000	TRAVEL-OTHER THAN TRNG-SPOUSAL TRAVEL COSTS ---------- TRAVEL-OTHER THAN TRNG-SPOUSAL TRAVEL COSTS
51411	101	TRAVEL-TRAINING-OUTSIDE (PM) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Postmaster

Expense Accounts

Account Number	Sub account	Account Description
51411	102	TRAVEL TRAINING OUTSIDE (CAG L LV REPLMT) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Postmaster Relief/Replacement
51411	103	TRAVEL TRAINING OUTSIDE (SUPVR) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Supervisor General
51411	104	TRAVEL TRAINING OUTSIDE (CLK) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Clerk Nurse
51411	105	TRAVEL TRAINING OUTSIDE (CAG K CLK) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Clerk CAG K-L Offices
51411	107	TRAVEL-TRAINING-OUTSIDE (MAILHANDLERS) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Mail Handler
51411	112	TRAVEL-TRAINING-OUTSIDE(RURAL CARRS.) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Rural Carrier
51411	113	TRAVEL-TRAINING-OUTSIDE(CITY CARRS.) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: City Delivery Carrier
51411	114	TRAVEL-TRAINING-OUTSIDE(VEH.DRIVERS) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Vehicle Operator (Driver)

Expense Accounts

Account Number	Sub account	Account Description
51411	121	TRAVEL TRAINING OUTSIDE (BLDG SER) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Maintenance Building Services
51411	123	TRAVEL-TRAINING-OUTSIDE (PO.OPER.EQUIP.) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51411	125	TRAVEL-TRAINING-OUTSIDE (BLDG.&PLANT.) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51411	127	TRAVEL-TRAINING-OUTSIDE (ADM. SUPPORT) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Maintenance Administrative Support
51411	130	TRAVEL-TRAINING-OUTSIDE (PROF ADM TECH) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51411	141	TRAVEL-TRAINING-OUTSIDE (VEH. MAINT.) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Vehicle Maintenance
51411	142	TRAVEL-TRAINING-OUTSIDE (MES) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Mail Equipment Shops

Expense Accounts

Account Number	Sub account	Account Description
51411	144	TRAVEL TRAINING OUTSIDE (ASC) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Accounting Service Center
51411	146	TRAVEL-TRAINING-OUTSIDE (FAC SERV CTR&OF ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Facilities Field Offices
51411	147	TRAVEL-TRAINING-OUTSIDE (PURCH FLD PERS) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51411	148	TRAVEL-TRAINING-OUTSIDE (PURCH SVC CTR) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Purchasing Field Service Centers
51411	149	TRAVEL-TRAINING-OUTSIDE (MNT.TEC.SUP.CTR) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Maintenance Technical Support Center
51411	150	TRAVEL-TRAINING -OUTSIDE S. E. U. & S. D. N. ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Stamp Distribution Network
51411	152	TRAVEL-TRAINING-OUTSIDE (SPSC) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Statistical Programs Service Center
51411	154	TRAVEL TRAINING OUTSIDE (AREA COUNSEL) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Law Offices Field

Expense Accounts

Account Number	Sub account	Account Description
51411	155	TRAVEL-TRAINING-OUTSIDE(RATES & CL.CTR) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Rates and Classification Service Center
51411	156	TRAVEL-TRAINING-OUTSIDE/FIELD COMM OFFICE ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Communications Field Offices
51411	157	TRAVEL-TRAINING-OUTSIDE (HRSC - EMP. REL ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51411	159	TRAVEL-TRAINING-OUTSIDE (FIELD SALES OFC) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments.
51411	171	TRAVEL TRAINING OUTSIDE (IS/IG) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Inspection Service Inspectors
51411	172	TRAVEL-TRAINING-OUTSIDE (ADMINISTRATION) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Inspection Service Administration
51411	175	TRAVEL-TRAINING-OUTSIDE (PROT. FORCE) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51411	181	TRAVEL TRAINING OUTSIDE (AREA) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Area Offices

Expense Accounts

Account Number	Sub account	Account Description
51411	182	TRAVEL TRAINING OUTSIDE (IBSSC/COSC) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Information Service Center
51411	183	TRAVEL TRAINING OUTSIDE (HQ) ---------- Primary Account: Training -- Outside Travel costs of instructors and trainees in connection with outside training. 1. Balance (debit) is year-to-date travel expense for training acquired outside the Postal Service. 2. Debit entries are travel costs including AIC series: 678; 679; 680; 681; 682; and 683. 3. Credit entries are adjustments. Subaccount Usage: Headquarters
51412	000	TRAVEL-OTHER THAN TRAINING-DETAIL OVER 1 YEAR ---------- TRAVEL-OTHER THAN TRAINING-DETAIL OVER 1 YEAR
51413	101	TRAVEL-TRAINING-USPS (PM) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Postmaster
51413	102	TRAVEL TRAINING USPS (CAG L LV REPLMT) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Postmaster Relief/Replacement
51413	103	TRAVEL TRAINING USPS (SUPVR) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Supervisor General
51413	104	TRAVEL TRAINING USPS (CLK) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Clerk Nurse

Expense Accounts

Account Number	Sub account	Account Description
51413	105	TRAVEL TRAINING USPS (CAG K CLK) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Clerk CAG K-L Offices
51413	107	TRAVEL-TRAINING USPS (MAILHANDLERS) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Mail Handler
51413	112	TRAVEL-TRAINING USPS (RURAL CARRS.) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Rural Carrier
51413	113	TRAVEL-TRAINING USPS (CITY CARRS.) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: City Delivery Carrier
51413	114	TRAVEL-TRAINING USPS (VEH. DRIVERS) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Vehicle Operator (Driver)
51413	121	TRAVEL TRAINING USPS (BLDG SER) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Maintenance Building Services

Expense Accounts

Account Number	Sub account	Account Description
51413	123	TRAVEL-TRAINING-USPS (PO.OPER.EQUIP.) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Maintenance Postal Operating Equipment
51413	125	TRAVEL-TRAINING-USPS (BLDG.&PLANT.) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Maintenance Buildings and Plant Equipment
51413	127	TRAVEL-TRAINING-USPS (ADM. SUPPORT) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Maintenance Administrative Support
51413	130	TRAVEL-TRAINING USPS (PROF ADM TECH) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Professional Administrative and Technical (Nonbargaining Nonsupervisory)
51413	141	TRAVEL-TRAINING-USPS (VEH. MAINT.) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Vehicle Maintenance
51413	142	TRAVEL-TRAINING-USPS (MES) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Mail Equipment Shops

Expense Accounts

Account Number	Sub account	Account Description
51413	144	TRAVEL TRAINING USPS (ASC) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Accounting Service Center
51413	146	TRAVEL-TRAINING-USPS (FAC SERV CTR&OF ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Facilities Field Offices
51413	147	TRAVEL-TRAINING-USPS (PURCH FLD PERS) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Purchasing Material Distribution Centers
51413	148	TRAVEL-TRAINING-USPS (PURCH SVC CENTER) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Purchasing Field Service Centers
51413	149	TRAVEL-TRAINING-USPS (MNT.TEC.SUP.CTR) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Maintenance Technical Support Center
51413	150	TRAVEL-TRAINING-USPS S.E.U. & S.D.N. ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Stamp Distribution Network

Expense Accounts

Account Number	Sub account	Account Description
51413	152	TRAVEL-TRAINING-USPS (SPSC) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Statistical Programs Service Center
51413	154	TRAVEL TRAINING USPS (AREA COUNSEL) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Law Offices Field
51413	155	TRAVEL-TRAINING-USPS(RATES & CL.CTR) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Rates and Classification Service Center
51413	156	TRAVEL-TRAINING-USPS/FIELD COMMUNICATIONS OFC ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Communications Field Offices
51413	157	TRAVEL-TRAINING-USPS (HRSC - EMP. REL ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Human Resources Service Center Employee Relations
51413	159	TRAVEL-TRAINING-USPS (FIELD SALES OFC) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments.

Expense Accounts

Account Number	Sub account	Account Description
51413	171	TRAVEL TRAINING USPS (IS/IG) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Inspection Service Inspectors
51413	172	TRAVEL-TRAINING-USPS (ADMINISTRATION) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Inspection Service Administration
51413	175	TRAVEL-TRAINING-USPS (PROT. FORCE) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Inspection Service Postal Service Protection Force
51413	181	TRAVEL TRAINING USPS (AREA) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Area Offices
51413	182	TRAVEL TRAINING USPS (IBSSC/COSC) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Information Service Center
51413	183	TRAVEL TRAINING USPS (HQ) ---------- Primary Account: Training -- Postal Service Travel costs for instructors and trainees related to training conducted within the Postal Service. 1. Balance (debit) is year-to-date travel expenses for training conducted by the Postal Service. 2. Debit entries are travel expenses related to Postal Service training including AIC series: 642; 643; 644; 645; 646; 647; and 648. 3. Credit entries are adjustments. Subaccount Usage: Headquarters
52100	000	SUPP & EXPEND EQUIP-POSTAL SUPP PAID AT ISC ---------- SUPP & EXPEND EQUIP-POSTAL SUPP PAID AT ISC

Expense Accounts

Account Number	Sub account	Account Description
52101	000	POSTAL SUPPLIES AND EXPENDABLE EQUIPMENT ---------- Primary Account: Postal Supplies Paid at Information Systems Service Centers This account is used to record the cost of postal supplies paid at ISCs. Includes purchases for items not identified in other 521_ _ accounts. Charges will also be made to this account for purchases through the imprest fund replenishment process and for certain GSA FEDSTRIP requisitions. 1. Balance (debit) represents the year-to-date cost of postal supplies described above that have been purchased and received. 2. Debit entries include current and prior period cost of postal supplies described above that have been purchased and received. 3. Credit entries include adjustments.
52102	000	POSTAL SUPPLIES & EXPENDABLE EQUIPMENT ---------- Primary Account: Postal Supplies Disbursements Recorded on Statements of Account Cost of postal supplies procured locally within authorized limits and reported on the Statements of Account. 1. Balance (debit) is the year-to-date cost of the purchases described above. 2. Debit entries are current entries to AIC 546 and prior period cost of the purchases described above. 3. Credit entries are adjustments.
52102	546	POSTAL SUPPLIES PO ---------- Primary Account: Postal Supplies Disbursements Recorded on Statements of Account Cost of postal supplies procured locally within authorized limits and reported on the Statements of Account. 1. Balance (debit) is the year-to-date cost of the purchases described above. 2. Debit entries are current entries to AIC 546 and prior period cost of the purchases described above. 3. Credit entries are adjustments. Subaccount Usage: Postal Supplies
52103	000	SPARE PARTS FOR MECHANIZATION&BUILDINGS ---------- Primary Account: Spare Parts for Mechanization and Buildings This account is used to record the cost of spare parts used in the maintenance of mechanized mail processing equipment. 1. Balance (debit) represents the year-to-date expense for spare parts used in the maintenance of mechanized mail processing equipment. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
52104	000	OFFICE FURNITURE AND EXPENDABLE EQUIPMENT-SOA ---------- Primary Account: Office Furniture and Expendable Equipment -- Disbursements Recorded on Statements of Account Cost of noncapital office furniture and other expendable equipment procured locally within authorized limits and reported on the Statements of Account. 1. Balance (debit) is the year-to-date cost of the purchases described above. 2. Debit entries are current entries to AIC 543 and prior period cost of the purchases described above. 3. Credit entries are adjustments.
52104	543	OFFICE FURN. NON-CAP & EXP EQUIP. ---------- Primary Account: Office Furniture and Expendable Equipment -- Disbursements Recorded on Statements of Account Cost of noncapital office furniture and other expendable equipment procured locally within authorized limits and reported on the Statements of Account. 1. Balance (debit) is the year-to-date cost of the purchases described above. 2. Debit entries are current entries to AIC 543 and prior period cost of the purchases described above. 3. Credit entries are adjustments. Subaccount Usage: Office Furniture and Expendable Equipment

Expense Accounts

Account Number	Sub account	Account Description
52105	000	OFFICE FURN & EXPENDABLE EQUIP - PAID AT ISSC ---------- Primary Account: Office Furniture and Expendable Equipment -- Paid at Information Systems Service Centers This account is used to record the cost of noncapital office furniture and expendable equipment paid at information service centers except for items included in accounts 52104 52106 52107 and 5208.
52105	998	OFC FURN&EXPNDBL EQ-PD ISSC-IMPAC EXP REALLOC ---------- Primary Account: Office Furniture and Expendable Equipment -- Paid at Information Systems Service Centers This account is used to record the cost of noncapital office furniture and expendable equipment paid at information service centers except for items included in accounts 52104 52106 52107 and 5208.
52106	000	MAIL PROCESSING EQUIPMENT ---------- Primary Account: Mail Processing Equipment This account is used to record the cost of Mail Processing expendable equipment paid at information service centers such as containers trays nutting trucks hampers and other related items for Mail Processing operations. 1. Balance (debit) represents the year-to-date cost of the equipment described above that has been purchased and received. 2. Debit entries include current and prior period cost of the equipment described above that has been purchased and received. 3. Credit entries include adjustments.
52107	000	RETAIL EQUIPMENT ---------- Primary Account: Retail Equipment This account is used to record the cost of expendable equipment for retail paid at information service centers such as screenlines counterlines post office boxes and other related items for operations. 1. Balance (debit) represents the year-to-date cost of the equipment described above that has been purchased and received. 2. Debit entries include current and prior period cost of the equipment described above that has been purchased and received. 3. Credit entries include adjustments.
52108	000	DELIVERY SERVICES EQUIPMENT ---------- Primary Account: Delivery Services Equipment This account is used to record the cost of Delivery Services expendable equipment paid at information service centers such as neighborhood delivery and collection box units (NDCBU) carrier cases parcel lockers and other related items for Delivery Service operations. 1. Balance (debit) represents the year-to-date cost of the equipment described above that has been purchased and received. 2. Debit entries include current and prior period cost of the equipment described above that has been purchased and received. 3. Credit entries include adjustments.
52109	000	SUPPLIES & EXPENDABLE EQUIP-TELECOM SUPPLIES ---------- Primary Account: Telecommunication Supplies This account is used to record the cost of telecommunications supplies used at all installations such as magnetic tapes telephones modems cables hardware light bulbs used in telecommunications equipment and other telecommunications items. 1. Balance (debit) represents year-to-date expenses for telecommunications supplies used at all installations. 2. Debit entries include current and prior period costs as described above. Field entries is to AIC 542. 3. Credit entries include adjustments. This account is used to record commitments incurred for telecommunications supplies charged to expense account 52109 (credit contra account 70200).

Expense Accounts

Account Number	Sub account	Account Description
52109	542	TELECOMMUNICATION SUPPLIES ---------- Primary Account: Telecommunication Supplies This account is used to record the cost of telecommunications supplies used at all installations such as magnetic tapes telephones modems cables hardware light bulbs used in telecommunications equipment and other telecommunications items. 1. Balance (debit) represents year-to-date expenses for telecommunications supplies used at all installations. 2. Debit entries include current and prior period costs as described above. Field entries is to AIC 542. 3. Credit entries include adjustments. This account is used to record commitments incurred for telecommunications supplies charged to expense account 52109 (credit contra account 70200). Subaccount Usage: Telecommunications Supplies
52110	000	ISSUES FROM MAIL EQUIPMENT SHOPS ---------- Primary Account: Issues From Mail Equipment Shops (MES) Inventory This account is used to record the cost of supplies and materials withdrawn from inventory and placed into production to fabricate or repair items for shipment to postal organizations. The account is restricted to the Minneapolis Accounting Service Center. 1. Balance (debit) represents the cost of inventories withdrawn from stock and placed into production. 2. Debit entries include the cost of supplies and materials withdrawn from inventory for fabrication or repair of items shipped to postal organizations. (Credit contra account 14311.040.) 3. Credit entries include the cost of supplies and materials returned to inventory. (Debit contra account 14311.040.)
52111	000	SUPPL &SVCS -IMPREST FUND PURCHASE BY CR CRD ---------- Primary Account: Imprest Fund Purchases by Credit Card This account is used to record the cost of all purchases made via bank business card(s) issued to selected office (under a controlled limited program test conducted jointly by Purchasing and Finance at Headquarters). All associated bills will be paid by the San Mateo Information Service Center. 1. Balance (debit) represents the year-to-date costs of purchases as described above. 2. Debit entries include current and prior period costs of purchases as described above. 3. Credit entries are adjustments.
52115	000	EQUIPMENT NON-CAPITAL-EMPLOYEE DEVELOPMENT ---------- Primary Account: Noncapital -- Employee Development This account is used to record the employee development expenses for noncapital equipment. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary to the plan for funds not used. 1. Balance (debit) represents year-to-date employee development expenses. 2. Debit entries include memoranda nonpersonnel costs transferred by district area and Headquarters offices on a quarterly basis on JV 899.0 process. 3. Credit entries include any adjustments.
52117	000	EQUIPMENT SUPPLIES& SERVICES-EMPLOYEE DEV ---------- Primary Account: Supplies and Services -- Employee Development This account is used to record the employee development expenses for supplies and services which are nonpersonnel in nature. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary to the plan for funds not used. 1. Balance (debit) represents year-to-date employee development expenses. 2. Debit entries include memoranda nonpersonnel costs transferred by district area and Headquarters offices on a quarterly basis on JV 899.0 process. 3. Credit entries include any adjustments.

Expense Accounts

Account Number	Sub account	Account Description
52120	000	ISSUES FROM SUPPLY CENTERS-PARTS&SUPPLIES ---------- Primary Account: Issues From Supply Centers -- Parts and Supplies This account is used to record the cost of supplies materials major mechanization repair parts and noncapital expendable property issued by material distribution centers to requisitioning postal organizations. 1. Balance (debit) represents the cost of issues shipped from material distribution centers to requisitioning organizations. 2. Debit entries include issues charged to requisitioning offices based on average unit price. (Credit contra account 14321.040 for supplies and 14371.040 for repair parts.) 3. Credit includes the cost of inventories returned to material distribution centers for credit. (Debit contra account 14321.040 for supplies and 14371.040 for repair parts.)
52121	000	SUPPLS&EXPNDL EQPMNT-ISSUE FR DIR VENDOR ---------- SUPPLS&EXPNDL EQPMNT-ISSUE FR DIR VENDOR
52122	000	SPLS&EXPNDBLE EQIP-PRITY MAIL NETWORK-EQUIP ---------- SPLS&EXPNDBLE EQIP-PRITY MAIL NETWORK-EQUIP
52130	000	ISSUES FROM MAILBAG REPAIR UNITS&DEPOTS ---------- Primary Account: Issues From Maintenance Technical Equipment Centers This account is used to record the cost of supplies and materials used to repair mailbag equipment. This account is restricted to use by the Minneapolis Accounting Service Center. 1. Balance (debit) represents the cost of supplies and materials withdrawn from inventory. 2. Debit entries include the cost of issues from inventory to the workroom floor. (Credit contra account 14331.040.) 3. Credit entries include the cost of supplies and materials returned to inventory. (Debit contra account 14331.040.)
52131	000	MAILBAGS PURCHASES ---------- Primary Account: Mailbags Purchases This account is used to record the cost of mailbags purchased by mail equipment shops and shipped directly from the vendor to maintenance Technical Equipment Centers. 1. Balance (debit) represents the year-to-date expense for the purchase of mailbags by mail equipment shops and shipped directly from the vendor to mailbag depositories. 2. Debit entries include current and prior period charges for the purchase of mailbags as described above. 3. Credit entries include adjustments. Note: Charge the cost direct to Headquarters Logistics Department B/A and finance number.
52140	000	ISSUES FROM POSTAGE STAMP INVENTORY ---------- Primary Account: Issues From Postage Stamp Inventory This account is used to accommodate special situations where the purchase of postage stamps is treated as inventory rather than a direct expense. 1. Balance (debit) represents the year-to-date issues from inventory. 2. Debit entries include issues from inventory. 3. Credit entries include adjustments.
52150	000	ISSUES FROM MOTOR VEHICLE SUPPLY INVENT. ---------- Primary Account: Issues From Vehicle Maintenance Facilities (VMFS) This account is used to record the cost of supplies repair parts vehicles fuels and lubricants withdrawn from VMF inventories to support fleet operations. 1. Balance (debit) represents the cost of inventories consumed to maintain and operate the postal fleet. 2. Debit entries include the cost of supplies repair parts fuels and lubricants withdrawn from inventory. (Credit contra account 14351.040.) 3. Credit entries include the cost of items returned to inventory. (Debit contra account 14351.040.)

Expense Accounts

Account Number	Sub account	Account Description
52151	000	SUPPLIES&EXPEND. EQUIPT.-VEH. SUPP.& MATERIAL ---------- Primary Account: Vehicle Supplies and Materials Charged Direct Credit card purchases from commercial service stations for fuel (gasoline diesel etc.) oil minor repairs and antifreeze. 1. Balance (debit) is the cost of purchases and services charged on commercial credit cards. 2. Debit entries are current entries to AIC 594 for the cost of fuel oil antifreeze and minor repairs to motor vehicles. (Credit contra account 23431.) 3. Credit entries are adjustments.
52151	594	VEHICLE SUPPLIES EXPENSE ---------- Primary Account: Vehicle Supplies and Materials Charged Direct Credit card purchases from commercial service stations for fuel (gasoline diesel etc.) oil minor repairs and antifreeze. 1. Balance (debit) is the cost of purchases and services charged on commercial credit cards. 2. Debit entries are current entries to AIC 594 for the cost of fuel oil antifreeze and minor repairs to motor vehicles. (Credit contra account 23431.) 3. Credit entries are adjustments. Subaccount Usage: Vehicle Supplies Expense
52152	000	VMF SUPPLIES AND EQUIPMENT ---------- Primary Account: Vehicle Maintenance Facility Supplies and Equipment Supplies and expendable equipment purchased for the vehicle maintenance facility and reported on the Statements of Account as well as those items paid for at the information service center. 4. Balance (debit) is the year-to-date cost of items locally purchased for the VMF and those paid for at the information service centers. 5. Debit entries are current entries to AIC 550 prior period adjustments and payments made by the information service centers. 6. Credit entries are adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52152	550	POSTAL SUPPLIES VMF ---------- Primary Account: Vehicle Maintenance Facility Supplies and Equipment Supplies and expendable equipment purchased for the vehicle maintenance facility and reported on the Statements of Account as well as those items paid for at the information service center. 4. Balance (debit) is the year-to-date cost of items locally purchased for the VMF and those paid for at the information service centers. 5. Debit entries are current entries to AIC 550 prior period adjustments and payments made by the information service centers. 6. Credit entries are adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Postal Supplies Vehicle Maintenance Facility
52153	697	SUPPLIES & EXPEND EQUIP-COMPRESS NATURAL GAS ---------- Primary Account: Compressed Natural Gas This account is used to record purchase of compressed natural gas. AIC 697 will be used for Statement of Account reporting. Subaccount Usage: Purchase of Compress Natural Gas
52155	000	PREPAID POSTAGE- SUPPLIES ---------- Primary Account: Prepaid Postage -- Supplies This account is used to record the charges for postage reimbursement payments against contracts for freight transportation of supplies and materials from vendors. The postage reimbursements are for postage prepaid by the vendors. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
52156	000	PREPAID FREIGHT FOR CBL - SUPPLIES ---------- PREPAID FREIGHT FOR CBL - SUPPLIES

Expense Accounts

Account Number	Sub account	Account Description
52160	000	LOST OR DAMAGED EQUIPMENT(WRITTEN OFF) ---------- Primary Account: Lost Damaged and Written Off -- Parts Repair Cost This account is used to record the expenses for the following property: Inventory shipments lost or damaged in transit from material distribution centers to requisitioning organizations in which Purchasing has made a determination of responsibility. Repairable items returned to the Topeka material distribution center for repair and returned to inventory. Personal property acquired after FY 1981 whose acquisition cost is less than $500 after applying cash discount earned. This property is expensed against Servicewide Cost B/A code 7C finance number 10-4390. 1. Balance (debit) represents expense charges for lost or damaged material distribution center shipments repair charges for items returned to the Topeka material distribution center and personal property costing under $500. 2. Debit entries include the cost of lost or damaged material distribution shipments (credit contra account 52120 for postal supplies and repair parts; 14351.063 for motor vehicle parts and supplies; 17X01.069 for capital equipment) the cost to repair items (credit account 52160 material distribution center finance number) and to expense personal property costing under $500 (credit contra account 17X01.069). 3. Credit entries include reductions in Topeka material distribution center expense for repairable parts. (Debit account 52160 post office finance number.)
52170	000	SUPPLIES & EXPENDABLE EQUIPMT-ISSUE FROM VMFS ---------- Primary Account: Issues From Vehicle Maintenance Facilities (VMFS) This account is used to record bulk/fuel oil issued by VMFS. 1. Balance (debit) represents the cost of bulk/fuel oil issued. 2. Debit entries include the cost of bulk/fuel oil from inventory . (Credit contra account 14351.040.) 3. Credit entries include adjustments. (Debit contra account 14351.040.)
52171	000	ADP SUPPLIES ---------- Primary Account: ADP Supplies This account is used to record the cost of ADP supplies used at all installations such as paper tapes continuous paper forms light bulbs used in ADP equipment and other selected ADP items. 1. Balance (debit) represents the year-to-date expense for ADP supplies used at all installations. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
52171	544	ADP SUPPLIES ---------- Primary Account: ADP Supplies This account is used to record the cost of ADP supplies used at all installations such as paper tapes continuous paper forms light bulbs used in ADP equipment and other selected ADP items. 1. Balance (debit) represents the year-to-date expense for ADP supplies used at all installations. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Subaccount Usage: ADP Supplies
52171	998	ADP SUPPLIES-IMPAC EXPENSE REALLOC ---------- Primary Account: ADP Supplies This account is used to record the cost of ADP supplies used at all installations such as paper tapes continuous paper forms light bulbs used in ADP equipment and other selected ADP items. 1. Balance (debit) represents the year-to-date expense for ADP supplies used at all installations. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
52172	000	OFFICE AND MEDICAL SUPPLIES ---------- Primary Account: Office and Medical Supplies This account is used to record the cost of paper envelopes carbon paper ink newspapers and periodicals office supplies medical supplies and other services. 1. Balance (debit) represents the year-to-date expense for office and medical supplies. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
52173	000	CUSTODIAL & BUILDING SUPPLIES PAID AT PDC ---------- Primary Account: Custodial and Building Supplies -- Paid at Information Service Centers -- Noncontractual This account is used to record the cost of custodial building supplies and services paid by information service centers for the maintenance and operation of buildings and space occupied at postal installations not reporting on a Statement of Account. 1. Balance (debit) represents year-to-date expenses as described above. 2. Debit entries include current and prior period expenses as described above. 3. Credit entries include adjustments. Note: This account does not include items furnished by material distribution centers. (See account 52120.)
52174	000	PHOTOGRAPHS AND FILMS ---------- Primary Account: Photographs and Films This account is used to record the cost of such items as motion picture films film reprints photographs and filmstrips for Headquarters. 1. Balance (debit) represents the year-to-date expenses for films photographs etc. for Headquarters. 2. Debit entries include current and prior year charges. 3. Credit entries include adjustments.
52174	998	PHOTOS & FILMS-IMPAC EXPENSE REALLOC ---------- Primary Account: Photographs and Films This account is used to record the cost of such items as motion picture films film reprints photographs and filmstrips for Headquarters. 1. Balance (debit) represents the year-to-date expenses for films photographs etc. for Headquarters. 2. Debit entries include current and prior year charges. 3. Credit entries include adjustments.
52175	000	VMF CUSTODIAL BUILDING SUPPLIES AND SERVICES ---------- Primary Account: VMF Custodial Building Supplies and Services Custodial building supplies and services purchased for the vehicle maintenance facility and reported on the Statements of Account. 1. Balance (debit) is year-to-date custodial building supplies and services purchased for the VMF. 2. Debit entries are current entries to AIC 584 and prior period adjustments. 3. Credit entries are adjustments.
52175	584	CUSTODIAL BLDG SUPPLIES & SERVICES - VMF ---------- Primary Account: VMF Custodial Building Supplies and Services Custodial building supplies and services purchased for the vehicle maintenance facility and reported on the Statements of Account. 1. Balance (debit) is year-to-date custodial building supplies and services purchased for the VMF. 2. Debit entries are current entries to AIC 584 and prior period adjustments. 3. Credit entries are adjustments.
52176	000	CUSTODIAL BUILDING SUPPLIES & SERVICES-SOA ---------- Primary Account: PO Custodial Building Supplies and Services -- Disbursements Recorded on Statements of Account Custodial building supplies and services locally procured within authorized limits for the maintenance and operation of buildings and space occupied by postal facilities and reported on Statements of Account. (See 52175 for similar expenses pertaining to vehicle maintenance facilities.) 1. Balance (debit) is year-to-date expenditures as described above. 2. Debit entries are current entries to AIC 583 and prior period adjustments. 3. Credit entries are adjustments.

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Account Number	Sub account	Account Description
52176	583	CUSTODIAL BLDG SUPPLIES & SERVICES-PO ---------- Primary Account: PO Custodial Building Supplies and Services -- Disbursements Recorded on Statements of Account Custodial building supplies and services locally procured within authorized limits for the maintenance and operation of buildings and space occupied by postal facilities and reported on Statements of Account. (See 52175 for similar expenses pertaining to vehicle maintenance facilities.) 1. Balance (debit) is year-to-date expenditures as described above. 2. Debit entries are current entries to AIC 583 and prior period adjustments. 3. Credit entries are adjustments. Subaccount Usage: Custodial Building Supplies and Services
52177	000	SUPPLIES & EXPEND EQUIP-EXPRESS MAIL SUPPLIES ---------- Primary Account: Expedited Mail -- Services This account is used to record Expedited Mail supplies. 1. Balance (debit) represents the year-to-date expenses for Expedited Mail supplies. 2. Debit entries are current and prior year costs. 3. Credit entries include adjustments.
52178	000	SUPPLIES & EXPEND EQUIP - PRIORITY MAIL SUPP ---------- Primary Account: Priority Mail -- Services This account is used to record Priority Mail supplies. 1. Balance (debit) represents the year-to-date expenses for Priority Mail supplies. 2. Debit entries are current and prior period purchases. 3. Credit entries include adjustments.
52179	000	SUPPLS&EXPND EQP-ADP-OTS CMPTR SFTWR PKGS ---------- SUPPLS&EXPND EQP-ADP-OTS CMPTR SFTWR PKGS
52190	000	WARRANTY REPAIR COST ---------- WARRANTY REPAIR COST
52210	000	INVENTORY ADJUSTMENTS ---------- Primary Account: General Adjustments This account is used to record the following: MES inventory adjustments for quantity differences and cost variances between actual and standard cost operating supplies and material inventory and adjustment of work-in-progress based on physical inventory taken at the end of the postal fiscal year. Material distribution center inventory differences found during physical counts. Material distribution center adjustments for breakage due to average unit pricing in the Supply Center Inventory Systems and quantity and actual inventory in stock. Personal property adjustments for shortages or undocumented equipment during physical inventories. Identified differences between equipment records which arise because of differences in pricing items of equipment ten dollars or less. Also price differences within reconciliation tolerance. 1. Balance (debit) represents the expense associated with inventory adjustments. 2. Debit entries include charges for inventory adjustments (credit contra account 14310.044 or 14311.044 -- MES; 14321.044 14353.044 14361.044 or 14371.044 -- Supply Center Inventories) or personal property (credit contra account 17X01.044). 3. Credit entries include expense reduction for inventory adjustments (debit contra account 14310.044 or 14311.044 -- MES 14321.044 14353.044 14361.044 Supply Center Inventories) or personal property (debit contra account 17X01.044).
52220	000	ODSOLETE INVENTORIES WRITTEN OFF ---------- Primary Account: Obsolete Inventories Written Off This account is used to record the cost of obsolete items written-off from material distribution center inventories scrapped or disposed. 1. Balance (debit) represents the expense of postal supplies motor vehicle parts major mechanization repair parts and expendable (noncapital) equipment written off. 2. Debit entries include the expense based on the average unit price of obsolete inventories written-off scrapped or disposed of (credit contra account 14321.047 -- postal supplies and expendable equipment 14353.047 -- motor vehicle parts 14371.047 mechanization repair parts). 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
52230	000	REPAIRED ITEMS RETURNED TO STOCK ---------- Primary Account: Repaired Items Returned to Stock This account is used to record credits given to postal installations for the cost of parts returned to the Topeka material distribution center to be repaired and returned to stock. 1. Balance (credit) represents the credit given to postal organizations for parts repaired and returned to inventory. 2. Credit entries include credit given to postal organizations for repairable parts. (Debit contra account 14371.049.) 3. Debit entries include adjustments.
52240	000	VMF INVENTORY ADJUSTMENTS ---------- Primary Account: VMF Inventory Adjustments This account is used to record the cost of VMF inventory adjustments based on physical inventories conducted during the fiscal year. It also includes adjustments for differences between recorded quantity and actual stock in inventory during interim counts of repair parts. 1. Balance (debit) represents the expense of inventory adjustments. 2. Debit entries include adjustment for inventory shortages. (Credit contra account 14351.044.) 3. Credit entries include adjustment for inventory overages. (Debit contra account 14351.044.)
52260	000	INV-INV ADJ-REVALUE-LOWER COST OR MKT ---------- Primary Account: Revaluation for Lower of Cost or Market This account is used to adjust inventory to current market price to reflect the lower of cost or market in accordance with Generally Accepted Accounting Principles. 1. Balance (debit/credit) is the net decrease/increase in the revaluation of inventory. 2. Debit entries are decreases in the revaluation of inventory. Mail Equipment Shop (credit contra account 14310.045 or 14311.045). Material distribution centers (credit contra account 14321.045 14353.045 14361.045 or 14371.045). 3. Credit entries include increases in the revaluation of inventory. Mail equipment shop (debit contra account 14310.045). Material distribution centers (debit account 14321.045 14353.045 14361.045 or 14371.045).
52270	000	INV-PERSONAL PROP-PHYS INV ADJ ---------- Primary Account: Personal Property -- Physical Inventory Adjustments This account is used to adjust personal property inventories for shortages or undocumented equipment discovered during physical inventories at postal facilities. 1. Balance (debit) represents the expense associated with physical inventory adjustments for personal property. 2. Debit entries include charges for personal property inventory adjustments. (Credit contra account 17X01.044.) 3. Credit entries include expense reduction for personal property inventory adjustments. (Debit contra account 17X01.044.)
52280	000	INVENTORY ADJ BULK FUEL & OIL-VMF ---------- INVENTORY ADJ BULK FUEL & OIL-VMF
52290	902	RETAIL MERCHANDISE-OBSOLETE INV WRITE-OFF ---------- Primary Account: Items Returned to Stock -- Assets Inventory Management (AIM) Program This account is used to record the difference between the inventory asset value and the credit to the field for AIM returns to the Topeka material distribution center. 1. Balance (credit) represents servicewide credit for the difference between the inventory asset value and the credit to the field for AIM returns to the Topeka material distribution center. 2. Credit entries include servicewide credit for the difference between the inventory asset value and the credit to the field for AIM returns to the Topeka material distribution center. 3. Debit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
52301	000	CONTRACT STATION SERVICE ---------- Primary Account: Contract Station Service Amounts paid or payable to a contractor for providing postal products and services at a contract station or branch. 1. Balance (debit) is amounts paid or payable to contractor. 2. Debit entries are amounts paid or payable per the contract for providing postal services at a contract station or branch. 3. Credit entries are adjustments.
52301	579	CONTRACT STATION SERVICE ---------- Primary Account: Contract Station Service Amounts paid or payable to a contractor for providing postal products and services at a contract station or branch. 1. Balance (debit) is amounts paid or payable to contractor. 2. Debit entries are amounts paid or payable per the contract for providing postal services at a contract station or branch. 3. Credit entries are adjustments. Subaccount Usage: Contract Station Services
52311	000	CONTRACT JOB CLEANERS-BUILDING SERVICES ---------- Primary Account: Contract Job Cleaners -- Building Services This account is used to record amounts paid or payable to contract job cleaners. 1. Balance (debit) represents amounts paid or payable to contract job cleaners. 2. Debit entries include the costs incurred for cleaning post offices on a contract basis. 3. Credit entries include adjustments.
52313	000	CUSTODIAL AND BUILDING SERVICES ---------- Primary Account: Custodial and Building Services This account is used to record amounts paid or payable for custodial and building service. 1. Balance (debit) represents the cost for custodial and building services. 2. Debit entries include: (a) the cost of contractual services for repairs to building maintenance equipment; (b) other services directly related to the maintenance or operation of U.S. government- owned and leased buildings vehicle operating installations space at post offices terminals transfer offices and airport mail facilities (maintenance of elevators escalators and dumbwaiters); (c) the cost of custodial sweeping cloth service; (d) laundry service; (e) removal of ashes and rubbish (except where included as part of a utility accounts 54151 and 54152); (f) snow and ice removal; (g) maintenance of air conditioning; (h) maintenance of floor polishing machines; (i) lawn mowers; (j) vacuum cleaners; and (k) window cleaning. 3. Credit entries include adjustments.
52315	000	MAINTENANCE SERVICES-PROVIDENCE RI ---------- Primary Account: Maintenance Services -- Providence RI This account is used to record payments for contractual services other than equipment repairs and maintenance. Restricted to use by Providence RI and the Minneapolis Accounting Service Center. 1. Balance (debit) represents payments to lessor for costs in connection with repairs and maintenance including major replacements as provided under terms of the contract. 2. Debit entries include payments to lessor. 3. Credit entries include adjustments.
52316	000	CNTRCTL SVC-PRTY ML PRC PLNT&EQ-PRTY ML NTWK ---------- CNTRCTL SVC-PRTY ML PRC PLNT&EQ-PRTY ML NTWK
52317	000	CNTRCTL SVC-DELVRY CONFIRMTN EQPMNT MAINT ---------- CNTRCTL SVC-DELVRY CONFIRMTN EQPMNT MAINT

Expense Accounts

Account Number	Sub account	Account Description
52321	000	CONSULTANT SVCS-OTHR THAN INDVLS-OFC SPC PROV ---------- Primary Account: Outside Consulting Fees This account is used to record nongovernmental contractual services by consulting firms. 1. Balance (debit) represents amounts paid for outside consulting and professional services. 2. Debit entries include fees paid for outside consulting and professional services. 3. Credit entries include adjustments. Note: This account does not include consultants employed fulltime within the personnel ceiling or those paid when actually employed whose compensation is chargeable to account 51101.181.
52322	000	CSLT SVCS-OTHER THAN INDVLS-OFC SPC NOT PROV ---------- Primary Account: Outside Consulting Travel This account is used to record travel expense associated with contractual services by outside consulting firms. 1. Balance (debit) represents travel expense for outside consulting and professional services. 2. Debit entries include travel expenses for outside consulting and professional services. 3. Credit entries include adjustments.
52323	000	MARKET RESEARCH CONSULTANT SERVICES ---------- Primary Account: Market Research Services This account is used to record contractual services provided by market research firms. 1. Balance (debit) represents amounts paid to market research firms. 2. Debit entries include amounts paid. 3. Credit entries include adjustments.
52324	000	PRIORITY MAIL PROC CTRS-OFFICE SPACE NOT PROV ---------- PRIORITY MAIL PROC CTRS-OFFICE SPACE NOT PROV
52325	000	ADVTSNG & SALES PROMOTION-OTHER THAN DEVELOP ---------- Primary Account: Advertising and Sales Promotion This account is used to record expenditures incurred for advertising and sales promotion in marketing Postal Service products and services. 1. Balance (debit) represents expenses incurred with advertising and sales promotion firms used in marketing Postal Service products and services. 2. Debit entries include expenses for marketing Postal Service products and services including advertising announcing sale of bonds and the disposal of property except vehicles. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52325	596	ADVERTISING & SALES PROMOTION-MISC ADV EXP ---------- Primary Account: Advertising and Sales Promotion This account is used to record expenditures incurred for advertising and sales promotion in marketing Postal Service products and services. 1. Balance (debit) represents expenses incurred with advertising and sales promotion firms used in marketing Postal Service products and services. 2. Debit entries include expenses for marketing Postal Service products and services including advertising announcing sale of bonds and the disposal of property except vehicles. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Miscellaneous Advertising Expense
52325	998	ADV & SALES PROMTN-OTH THN DEV-IMPA EXP REALL ---------- Primary Account: Advertising and Sales Promotion This account is used to record expenditures incurred for advertising and sales promotion in marketing Postal Service products and services. 1. Balance (debit) represents expenses incurred with advertising and sales promotion firms used in marketing Postal Service products and services. 2. Debit entries include expenses for marketing Postal Service products and services including advertising announcing sale of bonds and the disposal of property except vehicles. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

Expense Accounts

Account Number	Sub account	Account Description
52326	000	CONSLTNT SVCS-BY INDVDLS-OFFICE SPC PROVIDED ---------- CONSLTNT SVCS-BY INDVDLS-OFFICE SPC PROVIDED
52327	000	CONSULTANT SVCS-BY INDVDLS-OFC SPC NOT PROV ---------- Primary Account: Value-in-Kind Expense This account is used to record the expense to the Postal Service of rendering mail services at no cost to third parties. Generally such arrangements relate to value-in-kind exchanges pertaining to marketing or promotional efforts. The cost of rendering the service is transferred from the field to the appropriate Headquarters' program. 1. Balance in the account should equal zero on a national basis as the account is used only to transfer costs between Headquarters and the field. 2. Debit entries represent increases to Headquarters expenses for the cost of the program. 3. Credit entries represent decreases to field expenses for costs transferred to Headquarters. Note: This account is for use by National Accounting at Headquarters only.
52327	998	CONS SVCS BY IND-OFC SPC NOT PROV-IMPAC EXP ---------- Primary Account: Value-in-Kind Expense This account is used to record the expense to the Postal Service of rendering mail services at no cost to third parties. Generally such arrangements relate to value-in-kind exchanges pertaining to marketing or promotional efforts. The cost of rendering the service is transferred from the field to the appropriate Headquarters' program. 1. Balance in the account should equal zero on a national basis as the account is used only to transfer costs between Headquarters and the field. 2. Debit entries represent increases to Headquarters expenses for the cost of the program. 3. Credit entries represent decreases to field expenses for costs transferred to Headquarters. Note: This account is for use by National Accounting at Headquarters only.
52328	000	ADVERTISING-MISC-NON-CORPORATE ADVERTISING ---------- ADVERTISING-MISC-NON-CORPORATE ADVERTISING
52331	000	PROFESSIONAL SERVICES-OFFICE SPACE NOT PROVD ---------- Primary Account: ADP Services -- Commercial This account is used to record the cost of ADP services performed by commercial companies. 1. Balance (debit) represents ADP cost for services performed by commercial companies. 2. Debit entries include year-to-date costs. 3. Credit entries include adjustments.
52331	545	PROF SVCS-OFC SPACE NOT PROVIDED-COMMERCIAL ---------- Primary Account: ADP Services -- Commercial This account is used to record the cost of ADP services performed by commercial companies. 1. Balance (debit) represents ADP cost for services performed by commercial companies. 2. Debit entries include year-to-date costs. 3. Credit entries include adjustments. Subaccount Usage: ADP Services Commercial
52331	998	PROF SVCS-OFC SPC NOT PROV-IMPAC EXP REALLOC ---------- Primary Account: ADP Services -- Commercial This account is used to record the cost of ADP services performed by commercial companies. 1. Balance (debit) represents ADP cost for services performed by commercial companies. 2. Debit entries include year-to-date costs. 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
52332	000	ADP SVCS-PROG-OTHR THN INDVLS-OFC SPACE PROV ---------- Primary Account: ADP Services -- Commercial Software Packages This account is used to record costs for contractual services for developing software. 1. Balance (debit) represents expenditures incurred with firms that have developed or are developing software for the Postal Service. 2. Debit entries include costs incurred with firms that have developed or are developing software for the Postal Service. Costs may be for leasing maintenance licensing fees or the outright purchase of a software package. 3. Credit entries include adjustments. Note: Software is defined as a set of computer program procedures and documentation concerned with operation of a Data Processing System (ANSI Definition).
52333	000	ADP SVCS-PROG-OTHR THN INDVLS-OFC SPC NT PROV ---------- Primary Account: ADP Services -- Government Agencies This account is used to record the cost of ADP services performed by other government agencies. 1. Balance (debit) represents ADP services performed by other government agencies. 2. Debit entries include costs incurred. 3. Credit entries include adjustments.
52334	000	ADP SERVICES-PROG-BY INDVDLS-OFC SPC PROVIDED ---------- ADP SERVICES-PROG-BY INDVDLS-OFC SPC PROVIDED
52335	000	ADP SVCS-PROG-BY INDIVDLS-OFFICE SPC NOT PROV ---------- ADP SVCS-PROG-BY INDIVDLS-OFFICE SPC NOT PROV
52336	000	ADP SERVICES-EQUIP SUPPORT-OFFICE SPACE PROV ---------- ADP SERVICES-EQUIP SUPPORT-OFFICE SPACE PROV
52337	000	ADP SVCS-EQUIP SUPPORT-OFFC SPACE NOT PROV ---------- ADP SVCS-EQUIP SUPPORT-OFFC SPACE NOT PROV
52338	000	ADP SVCS-CMCL SFTWR PCKG MAINT PILOT TEST ---------- ADP SVCS-CMCL SFTWR PCKG MAINT PILOT TEST
52339	000	PERSONAL SERVICES - INDIVIDUALS ---------- PERSONAL SERVICES - INDIVIDUALS
52341	000	HEALTH SERVICES BY GOVT. AGENCIES ---------- Primary Account: Health Services by Government Agencies This account is used to record the cost of health service expenses provided by GSA. 1. Balance (debit) represents year-to-date health service expenses. 2. Debit entries include current and prior period health service expenses provided by GSA. 3. Credit entries include adjustments.
52342	000	PROFESSIONAL SERVICES - OFFICE SPACE PROVIDED ---------- PROFESSIONAL SERVICES - OFFICE SPACE PROVIDED

Expense Accounts

Account Number	Sub account	Account Description
52344	000	ADVERTISING & SALES PROMOTIONS-DEVELOPMENT ---------- ADVERTISING & SALES PROMOTIONS-DEVELOPMENT
52357	000	CONT SVS-PROF & OTHER MISC-APPL BKGND INVSTIG ---------- Primary Account: Applicant Background Investigations This account is used to record the cost of miscellaneous contractual services for applicant background investigations. 1. Balance (debit) represents year-to-date expenses for contractual services for applicant background investigations. 2. Debit entries include contractual services for applicant background investigations. 3. Credit entries are adjustments.
52359	000	PROFESSIONAL AND OTHER MISCELLANEOUS SERVICE ---------- Primary Account: Professional and Other Miscellaneous Service This account is used to record the cost of miscellaneous contractual services. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include nongovernment contractual services including but not limited to (a) market research studies for postal rate making; (b) ADP contractual services; (c) stenographic services; and (d) architectural and engineering support to the areas for design of postal facilities. (See 52423 for services by government agencies.) Also included are charges for safety programs personnel tests and examinations training film production services uniform quality control quality control tests exhibits and displays and other contractual services. 3. Credit entries include adjustments. Note: Payment of royalty fees pertaining to other than capital items are required under licensing agreements whenever a separate vendor other than the one obtaining the Licensing Agreement is awarded the contract through competition.
52359	998	TRAINING-OUTSIDE-INSTR & FEES-IMPAC EXP REALL ---------- Primary Account: Professional and Other Miscellaneous Service This account is used to record the cost of miscellaneous contractual services. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include nongovernment contractual services including but not limited to (a) market research studies for postal rate making; (b) ADP contractual services; (c) stenographic services; and (d) architectural and engineering support to the areas for design of postal facilities. (See 52423 for services by government agencies.) Also included are charges for safety programs personnel tests and examinations training film production services uniform quality control quality control tests exhibits and displays and other contractual services. 3. Credit entries include adjustments. Note: Payment of royalty fees pertaining to other than capital items are required under licensing agreements whenever a separate vendor other than the one obtaining the Licensing Agreement is awarded the contract through competition.
52361	000	TRAINING-COURSE DEV.OUTSIDE ASSISTANCE ---------- Primary Account: Training -- Course Development Outside Assistance This account is used to record outside assistance in training course development. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include expenses for outside assistance in the development of new courses or the modification of existing ones. 3. Credit entries include adjustments.
52362	000	TRAINING - BOLGER CENTER - NORMAN CENTER ---------- TRAINING - BOLGER CENTER - NORMAN CENTER

Expense Accounts

Account Number	Sub account	Account Description
52363	000	TRAINING-OUTSIDE-INSTRUCTORS & FEES ---------- Primary Account: Training -- Outside Instruction (Instructors and Fees) This account is used to record tuition fees and payment to instructors on a contract or fee basis. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include expense for tuition fees and payment to instructors on a contract or fee basis including outside training for Training Development Center personnel both government and non government sponsored courses. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52363	684	TRAINING-INSTRUCTOR FEE - PO ---------- Primary Account: Training -- Outside Instruction (Instructors and Fees) This account is used to record tuition fees and payment to instructors on a contract or fee basis. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include expense for tuition fees and payment to instructors on a contract or fee basis including outside training for Training Development Center personnel both government and non government sponsored courses. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Training Instructor Fee -- Post Office
52363	686	TRAINING-INSTRUCTOR FEE-VMF ---------- Primary Account: Training -- Outside Instruction (Instructors and Fees) This account is used to record tuition fees and payment to instructors on a contract or fee basis. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include expense for tuition fees and payment to instructors on a contract or fee basis including outside training for Training Development Center personnel both government and non government sponsored courses. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52363	998	PROF & OTHER MISC SVCS-IMPAC EXP REALLOCATION ---------- Primary Account: Training -- Outside Instruction (Instructors and Fees) This account is used to record tuition fees and payment to instructors on a contract or fee basis. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include expense for tuition fees and payment to instructors on a contract or fee basis including outside training for Training Development Center personnel both government and non government sponsored courses. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52365	000	TRAINING-INSTRUCTIONAL ASSISTANCE ---------- Primary Account: Training -- Instructional Assistance This account is used to record the costs of instructional assistance in the preparation and presentation of lectures and course instruction to employees attending Training Development Center. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include the cost of outside instructional assistance. 3. Credit entries include adjustments.
52367	000	TRAINING-MISCELLANEOUS SUPPLIES & MATERIALS ---------- Primary Account: Training -- Miscellaneous Training Supplies and Materials This account is used to record the cost of miscellaneous training supplies and materials. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include the cost of textbooks and other supplies used for training. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

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Account Number	Sub account	Account Description
52367	685	TRAINING-SUPPLIES AND MATERIALS - PO ---------- Primary Account: Training -- Miscellaneous Training Supplies and Materials This account is used to record the cost of miscellaneous training supplies and materials. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include the cost of textbooks and other supplies used for training. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Training Supplies and Materials -- Post Office
52367	687	TRAINING-SUPPLIES AND MATERIALS ---------- Primary Account: Training -- Miscellaneous Training Supplies and Materials This account is used to record the cost of miscellaneous training supplies and materials. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include the cost of textbooks and other supplies used for training. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Training Supplies and Materials -- Vehicle Maintenance Facility
52369	000	TRAINING-COURSE MATERIALS-AUDIO-VISUAL SPT ---------- Primary Account: Training -- Course Materials Audiovisual Support This account is used to record the cost of audiovisual support for course material used for training. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include the cost of audiovisual support. 3. Credit entries include adjustments.
52401	000	SPLS MTLS&SVCS-OTH-DELVRY CONFIRM-PRINTING ---------- SPLS MTLS&SVCS-OTH-DELVRY CONFIRM-PRINTING
52410	901	RETAIL MERCHANDISE - COST OF GOODS SOLD ---------- RETAIL MERCHANDISE - COST OF GOODS SOLD
52410	902	RETAIL MERCHANDISE-LOVE MERCH ---------- RETAIL MERCHANDISE-LOVE MERCH
52410	903	RETAIL MERCHANDISE-SPRING MERCH ---------- RETAIL MERCHANDISE-SPRING MERCH
52410	904	RETAIL MERCHANDISE-LOONEY TUNES MERCH ---------- RETAIL MERCHANDISE-LOONEY TUNES MERCH
52410	905	RETAIL MERCHANDISE-CTC MERCH ---------- RETAIL MERCHANDISE-CTC MERCH
52410	906	RETAIL MERCHANDISE-POSTMARK AMERICA MERCH ---------- RETAIL MERCHANDISE-POSTMARK AMERICA MERCH

Expense Accounts

Account Number	Sub account	Account Description
52410	907	RETAIL MERCHANDISE-BLOCKBUSTER MERCH ---------- RETAIL MERCHANDISE-BLOCKBUSTER MERCH
52410	908	RETAIL MERCHANDISE-OFFICE PRODUCTS ---------- RETAIL MERCHANDISE-OFFICE PRODUCTS
52411	000	MISD CHARGE BACK ---------- Primary Account: Information Systems Chargeback This account is used to record the cost of Information Systems Chargeback to other departments of the Postal Service for supplies materials and services. 1. Balance (debit) represents the cost of services rendered. 2. Debit entries include the cost of services. 3. Credit entries include adjustments and transfer of Information Systems charges to the customer. Note: Debits and credits will both be processed. The debit being offset by an equal credit in the same account. The account will deobligate Information Systems and charge the customer with the commitment and expense.
52412	000	VEHICLE SALES EXPENSE(OUTSIDE) ---------- Primary Account: Vehicle Sales Expense (Outside) Postal Service This account is used to record all outside cost associated with vehicle sales such as advertising and auctioneer fees. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include expenses for the sale of vehicles. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52412	595	VEHICLE SALES EXPENSE (VMFS ONLY) ---------- Primary Account: Vehicle Sales Expense (Outside) Postal Service This account is used to record all outside cost associated with vehicle sales such as advertising and auctioneer fees. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include expenses for the sale of vehicles. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Vehicle Sales Expense
52413	000	ALLIANCE/PARTNERSHIP AGREEMENTS-BUS ENTITIES ---------- ALLIANCE/PARTNERSHIP AGREEMENTS-BUS ENTITIES
52415	000	ENERGY PROJECTS ---------- Primary Account: Energy Projects This account is used to record the costs associated with energy projects and class material labor and services for weather proofing buildings improved lighting and improved heating ventilating and air conditioning efficiency. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include costs of above items. 3. Credit entries include adjustments. Note: Expenditure of funds for bona fide energy projects require the approval of the respective district Energy Coordinator. This account is assigned an account identifier code for Statements of Account reporting purposes.

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Account Number	Sub account	Account Description
52415	619	ENERGY PROJECTS EXPENSE - PO ---------- Primary Account: Energy Projects This account is used to record the costs associated with energy projects and class material labor and services for weather proofing buildings improved lighting and improved heating ventilating and air conditioning efficiency. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include costs of above items. 3. Credit entries include adjustments. Note: Expenditure of funds for bona fide energy projects require the approval of the respective district Energy Coordinator. This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Energy Project Expense -- Post Office
52415	620	ENERGY PROJECTS EXPENSE - VMF ---------- Primary Account: Energy Projects This account is used to record the costs associated with energy projects and class material labor and services for weather proofing buildings improved lighting and improved heating ventilating and air conditioning efficiency. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include costs of above items. 3. Credit entries include adjustments. Note: Expenditure of funds for bona fide energy projects require the approval of the respective district Energy Coordinator. This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Energy Project Expense -- Vehicle Maintenance Facility
52417	000	SAFETY PROJECTS ---------- Primary Account: Safety Projects This account is used to record costs associated with expense projects which are necessary to correct safety hazards (i.e. those required by OSHA standards safety checklists safety inspections etc.) and/or to eliminate the potential for accidents. Costs will include design construction and installation expenses. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: Expenditure of funds for bona fide safety projects require the approval of the respective district Safety Coordinator. This account is assigned an account identifier code for Statements of Account reporting purposes.
52417	093	SPLY MAT SRV-OTH SRV-SFTY PRJCT-ASBT MGMT REM ---------- Primary Account: Safety Projects This account is used to record costs associated with expense projects which are necessary to correct safety hazards (i.e. those required by OSHA standards safety checklists safety inspections etc.) and/or to eliminate the potential for accidents. Costs will include design construction and installation expenses. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: Expenditure of funds for bona fide safety projects require the approval of the respective district Safety Coordinator. This account is assigned an account identifier code for Statements of Account reporting purposes.
52417	628	SAFETY PROJECTS EXPENSE - PO ---------- Primary Account: Safety Projects This account is used to record costs associated with expense projects which are necessary to correct safety hazards (i.e. those required by OSHA standards safety checklists safety inspections etc.) and/or to eliminate the potential for accidents. Costs will include design construction and installation expenses. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: Expenditure of funds for bona fide safety projects require the approval of the respective district Safety Coordinator. This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Safety Projects Expense -- Post Office

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Account Number	Sub account	Account Description
52417	629	SAFETY PROJECTS EXPENSE - VMF ---------- Primary Account: Safety Projects This account is used to record costs associated with expense projects which are necessary to correct safety hazards (i.e. those required by OSHA standards safety checklists safety inspections etc.) and/or to eliminate the potential for accidents. Costs will include design construction and installation expenses. 1. Balance (debit) represents year-to-date expense. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: Expenditure of funds for bona fide safety projects require the approval of the respective district Safety Coordinator. This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Safety Projects Expense -- Vehicle Maintenance Facility
52418	000	MISCELLANEOUS SERVICE-STATEMENT OF ACCOUNT ---------- Primary Account: Miscellaneous Services -- Disbursements Recorded on Statements of Account This account is used to record miscellaneous supplies materials and services procured locally within authorized limits and reported on the Postmasters' Statements of Account except for items included in accounts 52102 52104 52152 52175 and 52176. Entries to this account include items such as costs related to dog bites; payments to state and local governments for pre-employment investigations or motor vehicle accident records of employees and payments to local physicians for fitness-for-duty examinations. 1. Balance (debit) represents year-to-date expenses as described above. 2. Debit entries include current and prior period miscellaneous costs incurred as described above. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52418	587	MISCELLANEOUS SUPPLIES MATERIAL & SERVICES ---------- Primary Account: Miscellaneous Services -- Disbursements Recorded on Statements of Account This account is used to record miscellaneous supplies materials and services procured locally within authorized limits and reported on the Postmasters' Statements of Account except for items included in accounts 52102 52104 52152 52175 and 52176. Entries to this account include items such as costs related to dog bites; payments to state and local governments for pre-employment investigations or motor vehicle accident records of employees and payments to local physicians for fitness-for-duty examinations. 1. Balance (debit) represents year-to-date expenses as described above. 2. Debit entries include current and prior period miscellaneous costs incurred as described above. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Miscellaneous Supplies Materials and Services
52419	000	MISC SERVICE (NON-CONTRACTUAL)-PAID AT PDC ---------- Primary Account: Miscellaneous Service (Not Contractual) -- Paid at Information Service Centers This account is used to record noncontractual miscellaneous supplies materials and services. 1. Balance (debit) represents year-to-date noncontractual expenses. 2. Debit entries include miscellaneous noncontractual costs incurred. 3. Credit entries include adjustments. Note: Entries to this account include: 1. Noncontractual items such as costs related to dog bites; payments to state and local governments for pre-employment investigations or motor vehicle accident records of employees and payments to local physicians including fitness-for-duty examinations. 2. Cost of care/maintenance of inspection service security force K-9 patrol dogs. This includes subsistence veterinarian fees kenneling fees collars and leashes. 3. Cost of installations and services incidental to postal operations such as: installation services exhibits and displays; unique services connected with training programs and postal representation at Career Fairs. 4. Federal excise tax on the purchase of bulk diesel fuel.

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Account Number	Sub account	Account Description
52419	998	MISC SVC(NON-CONTR)-PD AT ISSC-IMPAC EXP REAL ---------- Primary Account: Miscellaneous Service (Not Contractual) -- Paid at Information Service Centers This account is used to record noncontractual miscellaneous supplies materials and services. 1. Balance (debit) represents year-to-date noncontractual expenses. 2. Debit entries include miscellaneous noncontractual costs incurred. 3. Credit entries include adjustments. Note: Entries to this account include: 1. Noncontractual items such as costs related to dog bites; payments to state and local governments for pre-employment investigations or motor vehicle accident records of employees and payments to local physicians including fitness-for-duty examinations. 2. Cost of care/maintenance of inspection service security force K-9 patrol dogs. This includes subsistence veterinarian fees kenneling fees collars and leashes. 3. Cost of installations and services incidental to postal operations such as: installation services exhibits and displays; unique services connected with training programs and postal representation at Career Fairs. 4. Federal excise tax on the purchase of bulk diesel fuel.
52421	000	AUDIT SERVICES BY GOVERNMENT AGENCIES ---------- Primary Account: Audit Services by Government Agencies This account is used to record the cost of audit services by government agencies. 1. Balance (debit) represents year-to-date audit service expenses. 2. Debit entries include reimbursement to U.S. government agencies for salaries and related costs of employees auditing the Postal Service. 3. Credit entries include adjustments.
52422	000	SERVICES - CSC EEO APPEALS EXAMINERS ---------- Primary Account: Services -- Office of Personnel Management -- EEO Appeals Examiners This account is used to record reimbursements to the Office of Personnel Management for salaries and related costs of OPM Appeals Examiners on reimbursable loan to the Postal Service who conduct Equal Employment Opportunity hearings. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments.
52423	000	SERVICES-OTHER THAN HEALTH-BY GOVT AGENCY ---------- Primary Account: Services (Other Than Health) by Government Agencies This account is used to record reimbursements to U.S. government agencies for salary and related costs of employees on reimbursable loan to the Postal Service such as FBI investigation of star route contractors contracts of professional court reporting and stenographic services and services of examiners who review hearing decisions. In addition it includes reimbursements for expenses incurred by the Federal Reserve Bank (FRB) for processing postal money orders. Reimbursements to the FRB are to be paid by the St. Louis Information Service Center. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments.
52424	000	SERVICES BY COMMERCIAL BANKS ---------- Primary Account: Services by Commercial Banks This account is used to record charges by commercial banks for banking services provided for maintaining a postal installation bank account. These payments will be made by the postal installation and reported through their Statements of Account. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

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Account Number	Sub account	Account Description
52424	592	COMMERCIAL BANK FEES (BK POS ONLY) ---------- Primary Account: Services by Commercial Banks This account is used to record charges by commercial banks for banking services provided for maintaining a postal installation bank account. These payments will be made by the postal installation and reported through their Statements of Account. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52424	998	SVCS BY COMML BANKS - IMPAC EXP REALLOCATION ---------- Primary Account: Services by Commercial Banks This account is used to record charges by commercial banks for banking services provided for maintaining a postal installation bank account. These payments will be made by the postal installation and reported through their Statements of Account. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52425	000	SUPP MAT & SERV. CANDIDATE READINESS PROG. ---------- Primary Account: Candidate Readiness Program This account is used to record payments made to individuals who enter the candidate readiness program. 1. Balance (debit) represents year-to-date costs for the Candidate Readiness Program. 2. Debit entries include current and prior period costs for the Candidate Readiness Program. 3. Credit entries include adjustments.
52426	000	CREDIT AND DEBIT CARD FEES ---------- CREDIT AND DEBIT CARD FEES
52427	000	MEDICAL EXPENSES-ON THE JOB INJURY/ILLNESS ---------- Primary Account: Services -- Medical Expenses for On-the-Job Injury or Illness Payment of medical expenses resulting from the examination and treatment of an employee who sustains an on-the-job injury or illness. 1. Balance (debit) is the year-to-date medical expenses for onthe- job injury or illness. 2. Debit entries are current and prior period medical costs incurred. AIC 577 is used for the Statements of Account. 3. Credit entries are adjustments. Note: Some examples of medical expenses resulting from on-thejob injury or illness are office visits x-rays lab work pharmaceutical bills and fitness-for-duty examinations.
52427	577	MEDICAL EXPENSES-ON THE JOB INJURY/ILLNESS ---------- Primary Account: Services -- Medical Expenses for On-the-Job Injury or Illness Payment of medical expenses resulting from the examination and treatment of an employee who sustains an on-the-job injury or illness. 1. Balance (debit) is the year-to-date medical expenses for onthe- job injury or illness. 2. Debit entries are current and prior period medical costs incurred. AIC 577 is used for the Statements of Account. 3. Credit entries are adjustments. Note: Some examples of medical expenses resulting from on-thejob injury or illness are office visits x-rays lab work pharmaceutical bills and fitness-for-duty examinations. Subaccount Usage: Medical Expenses -- On-the-Job Injury or Illness

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Account Number	Sub account	Account Description
52428	000	MEDICAL EXPENSES-ROUTINE MEDICAL EXAMINATIONS ---------- Primary Account: Services -- Medical Expenses for Routine Medical Examinations This account is used to record payments for medical expenses which are not related to on-the-job injury or illness. 1. Balance (debit) is the year-to-date medical expenses. 2. Debit entries are current and prior period costs incurred. AIC 578 is used for the Statements of Account. 3. Credit entries are adjustments. Note: Some examples of medical expenses which are not a result of on-the-job injury or illness are pre-employment physical examinations and fitness-for-duty examinations.
52428	578	MEDICAL EXPENSES - ROUTINE EXAMINATIONS ---------- Primary Account: Services -- Medical Expenses for Routine Medical Examinations This account is used to record payments for medical expenses which are not related to on-the-job injury or illness. 1. Balance (debit) is the year-to-date medical expenses. 2. Debit entries are current and prior period costs incurred. AIC 578 is used for the Statements of Account. 3. Credit entries are adjustments. Note: Some examples of medical expenses which are not a result of on-the-job injury or illness are pre-employment physical examinations and fitness-for-duty examinations. Subaccount Usage: Medical Expenses -- Routine Examinations
52429	000	OTHER SER-MED EXP-DRUG TESTING ---------- Primary Account: Medical Expenses This account is used to record medical payments associated with applicant drug testing. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries are current and prior period costs. 3. Credit entries include adjustments.
52431	000	PRINT SHOP COSTS TRANSFERS ---------- Primary Account: Print Shop Cost Chargeback This account is used to record print shop costs charged back to the using organization in Headquarters upon job completion on a standard cost basis. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments and transfer of charges to the customer. Note: This debit is offset by an equal credit to Headquarters Services in the same account.
52431	998	PRINT SHOP COSTS TRNSFRS-IMPAC EXP REALLOCATN ---------- Primary Account: Print Shop Cost Chargeback This account is used to record print shop costs charged back to the using organization in Headquarters upon job completion on a standard cost basis. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments and transfer of charges to the customer. Note: This debit is offset by an equal credit to Headquarters Services in the same account.
52432	000	RATES & CLASSIFICATION IMPLEMENTATION COSTS ---------- Primary Account: Miscellaneous Service (Not Contractual) -- Rates and Classification Implementation Costs This account is used to record expenses for materials prepared to notify customers and post offices of postage rates and classification changes. 1. Balance (debit) represents year-to-date expenses as described above. 2. Debit entries are current and prior period costs. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
52433	562	SUPPLY/MATERIAL/SVC-OTHER SVC- INTNL PFC ---------- Primary Account: International Philatelic Fulfillment Center This account is used to record the cost associated with international philatelic sales. 1. Balance (debit) represents year-to-date expenses associated with international philatelic sales. 2. Debit entries are amounts reported in AIC 562. 3. Credit entries are adjustments. Subaccount Usage: International Shipping Costs
52435	000	PRINTING & GRAPHICS POST OFFICES ---------- Primary Account: Outside Printing and Reproduction -- Field This account is used to record the cost of all outside printing reproduction and graphics charges in post offices districts areas and inspection service field offices performed by vendors or government agencies. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments and accrual reversal. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52435	598	OUTSIDE PRINTING AND REPRODUCTION ---------- Primary Account: Outside Printing and Reproduction -- Field This account is used to record the cost of all outside printing reproduction and graphics charges in post offices districts areas and inspection service field offices performed by vendors or government agencies. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments and accrual reversal. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Outside Printing and Reproduction
52436	000	OUTSIDE PRINTING & REPRODUCTION-HDQTRS ---------- Primary Account: Outside Printing and Reproduction -- Headquarters This account is used to record the cost of all outside printing reproductions and graphic charges for Headquarters. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments.
52437	000	PRINTING-EMPLOYEE DEVELOPMENT ---------- Primary Account: Printing -- Employee Development This account is used to record the employee development expenses for printing which are nonpersonnel in nature. The expenses in this account are of memoranda type and appear as non-add on the financial reports. The purpose of this account is to provide the capability at the district level to review the employee development expenses with the budgeted amount and to make any adjustments if necessary to the plan for funds not used. 1. Balance (debit) represents year-to-date employee development expenses. 2. Debit entries include memoranda nonpersonnel costs transferred by district area and Headquarters offices on a quarterly basis on JV 899.0 process. 3. Credit entries include any adjustments.
52438	000	SUPP MATERIALS & SERV - OTH -INT MAIL CHBACK ---------- Primary Account: Internal Mail Chargeback This account records postal user's charges generated from actual mailings. Charges will be captured by postage meters in the mail room. All costs charged to USPS users will be charged back to each vice president's finance number. These costs will be reported on the Postal Service Financial Report (PSFR) in Line 46. 1. Balance -- this account should always have a zero balance because it is used to allocate costs to users. 2. Debit entries include costs charged to each postal user. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
52441	000	COST OF POSTAGE STOCK ---------- Primary Account: Cost of Postage Stock Cost of manufacturing and printing migratory bird and postage stamps international reply coupons stamp dispensers stamp albums stamp photos prints stamp die proofs and precanceling of stamps paid at post offices. 1. Balance (debit) is year-to-date expenses. 2. Debit entries are costs incurred. Precanceling of stamps paid at post offices is entered to AIC 627. 3. Credit entries are adjustments.
52441	627	PRECANCELING OF STAMPS PAID AT POST OFFICE ---------- Primary Account: Cost of Postage Stock Cost of manufacturing and printing migratory bird and postage stamps international reply coupons stamp dispensers stamp albums stamp photos prints stamp die proofs and precanceling of stamps paid at post offices. 1. Balance (debit) is year-to-date expenses. 2. Debit entries are costs incurred. Precanceling of stamps paid at post offices is entered to AIC 627. 3. Credit entries are adjustments. Subaccount Usage: Precanceling of Stamps Paid at Post Office
52442	000	PHILATELIC PRODUCTS ---------- Primary Account: Philatelic Products This account is used to record the cost of philatelic products manufactured and assembled for the Postal Service. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52443	000	COST OF EMBOSSED STAMPED ENVELOPES ---------- Primary Account: Cost of Embossed Stamped Envelopes This account is used to record the cost of printed and unprinted stamped envelopes. Also includes cost of overprinting new rates on such envelopes of embossed stamped envelopes. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments.
52444	000	COGS-PACKAGING PRODS NAT GEN ---------- COGS-Packaging Products Nationally Generated (Restricted for use by accounting and ACS only).
52446	000	SUPPLS MAT & SERV-OTH SERV-PACK PROD NAT GEN ---------- Primary Account: Packaging Products Nationally Generated The cost of nationally authorized retail products which are purchased by districts and supplied to post offices for sale. These products include but are not limited to padded mailing bags mailing tubes corrugated boxes postage stamp affixers clasp envelops cassette mailers and strapping tape. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries are costs incurred. District entries re to AIC 493. 3. Credit entries are adjustments.
52446	493	SUPPLS MAT & SERV-OTH SERV-PACK PROD NAT GEN ---------- Primary Account: Packaging Products Nationally Generated The cost of nationally authorized retail products which are purchased by districts and supplied to post offices for sale. These products include but are not limited to padded mailing bags mailing tubes corrugated boxes postage stamp affixers clasp envelops cassette mailers and strapping tape. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries are costs incurred. District entries re to AIC 493. 3. Credit entries are adjustments. Subaccount Usage: Cost of Packaging Products

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Account Number	Sub account	Account Description
52447	000	SUPLS MAT&SERV-OTH SERV-PHONE CARDS ---------- Primary Account: Facsimile Mail Service This account is used to record the cost of facsimile mail service including machine rental telephone and supplies. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments.
52448	000	SUPLS MAT&SERV-OTH SERV-POSTAL RELATED MERCH ---------- Primary Account: Postal-Related Merchandise The cost of retail products generated and purchased by districts and supplied to post offices for sale. These products include but are not limited to T-shirts sweatshirts baseball caps pins and the tie clasps which bear an official postage stamp image. 1. Balance (debit) is year-to-date costs of field generated retail products. 2. Debit entries are retail product costs reported in AIC 494. 3. Credit entries are adjustments.
52448	494	SUPLS MAT&SERV-OTH SERV-POSTAL RLTD MERCH CST ---------- Primary Account: Postal-Related Merchandise The cost of retail products generated and purchased by districts and supplied to post offices for sale. These products include but are not limited to T-shirts sweatshirts baseball caps pins and the tie clasps which bear an official postage stamp image. 1. Balance (debit) is year-to-date costs of field generated retail products. 2. Debit entries are retail product costs reported in AIC 494. 3. Credit entries are adjustments. Subaccount Usage: Postal-Related Merchandise Costs
52449	000	COST OF MONEY ORDERS ---------- Primary Account: Money Orders This account is used to record the cost of manufacturing and printing money orders. 1. Balance (debit) represents year-to-date expenses manufacturing and printing money orders. 2. Debit entries include cost incurred. 3. Credit entries include adjustments.
52451	000	CARFARE - CARRIER OWNED ---------- Primary Account: Carfare -- Carrier-Owned This account is used to record the cost of carrier drive out agreements. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include reimbursements to carriers for use of their personal vehicles. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
52453	000	CARFARE - OTHER THAN CARRIER OWNED ---------- Primary Account: Carfare -- Other Than Carrier-Owned This account is used to record carfare for vehicles other than carrier-owned. The account includes the cost of local transportation of city delivery carriers (except in carrier-owned vehicle see account 52451) and other post office employees including bus fare streetcar fare and other local transportation by employees who are not in authorized travel status away from their permanent duty station. Includes auto mileage allowance for inspection of routes and for other purposes. Includes rental of GSA vehicles for local transportation of postal employees and any Postal Service expense for damages to such GSA vehicles where damages are the Postal Service's responsibility. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

Expense Accounts

Account Number	Sub account	Account Description
		LOCAL TRANSPORTATION ----------
52453	538	Primary Account: Carfare -- Other Than Carrier-Owned This account is used to record carfare for vehicles other than carrier-owned. The account includes the cost of local transportation of city delivery carriers (except in carrier-owned vehicle see account 52451) and other post office employees including bus fare streetcar fare and other local transportation by employees who are not in authorized travel status away from their permanent duty station. Includes auto mileage allowance for inspection of routes and for other purposes. Includes rental of GSA vehicles for local transportation of postal employees and any Postal Service expense for damages to such GSA vehicles where damages are the Postal Service's responsibility. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Local Transportation
		CARFARE-OTHR THAN CARRIER OWNED-IMPAC EXP RE ----------
52453	998	Primary Account: Carfare -- Other Than Carrier-Owned This account is used to record carfare for vehicles other than carrier-owned. The account includes the cost of local transportation of city delivery carriers (except in carrier-owned vehicle see account 52451) and other post office employees including bus fare streetcar fare and other local transportation by employees who are not in authorized travel status away from their permanent duty station. Includes auto mileage allowance for inspection of routes and for other purposes. Includes rental of GSA vehicles for local transportation of postal employees and any Postal Service expense for damages to such GSA vehicles where damages are the Postal Service's responsibility. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include cost incurred. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
		LOCAL TRANSPORTATION - HEADQUARTERS ----------
52454	000	Primary Account: Carfare -- Local Transportation -- Headquarters This account is used to record local transportation of Headquarters' employees. It includes bus fare taxi fare and other local transportation by Headquarters employees who are not in an authorized travel status away from their permanent duty station. 1. Balance (debit) represents year-to-date expenses for local transportation. 2. Debit entries include the cost of local transportation of Headquarters employees only. 3. Credit entries include adjustments.
		TOLLS AND FERRIAGE-CITY CARRIERS ----------
52455	000	Primary Account: Carfare -- Tolls and Ferriage This account is used to record tolls and ferriage. It includes the cost of bridge ferry and highway tolls used in local transportation of mail incurred by city delivery carriers and other post office employees (except rural carriers see 52462). Includes tolls and ferriage for government-owned or hired vehicles. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include the cost incurred. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
		TOLLS AND FERRIAGE ----------
52455	540	Primary Account: Carfare -- Tolls and Ferriage This account is used to record tolls and ferriage. It includes the cost of bridge ferry and highway tolls used in local transportation of mail incurred by city delivery carriers and other post office employees (except rural carriers see 52462). Includes tolls and ferriage for government-owned or hired vehicles. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include the cost incurred. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Tolls and Ferriage

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Account Number	Sub account	Account Description
52459	000	VEHICLE HIRE ---------- Primary Account: Carfare -- Vehicle Hire This account is used to record the cost of vehicle hire. It includes the rental cost of privately owned vehicles hired on a contract basis. Also includes rental of GSA vehicles for collection transportation and delivery of mail. Does not include auto equipment maintenance allowances paid to special delivery messengers and rural carriers. 1. Balance (debit) represents year-to-date expenses rental cost of privately owned vehicles hired on a contract basis. 2. Debit entries include cost incurred. 3. Credit entries include adjustments.
52462	000	EQUIP.MAIN.ALLOW.-RURAL CARRIER ---------- Primary Account: Carfare -- Equipment Maintenance Allowance -- Rural Carrier This account is used to record expenses for equipment maintenance for rural carriers. It includes mileage or equipment maintenance allowances paid to rural letter carriers and reimbursement for the cost of tolls and ferriage paid by them on their routes. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include costs incurred. 3. Credit entries include adjustments.
52463	000	OTHER SERVICES-INCENTIVE-RURAL CARRIERS ---------- OTHER SERVICES-INCENTIVE-RURAL CARRIERS
52471	000	SPLS MATS & SVC-PRINTING-NETPOST ---------- SPLS MATS & SVC-PRINTING-NETPOST
52472	000	SUPPLIES & SERVICES - DR/CR CARD CHARGEBACKS ---------- Primary Account: Expenses -- Debit or Credit Card Chargebacks This account is used to record payments to credit card companies such as Discover and AMEX to cover the chargeback costs due to acceptance errors by postal employees. This account will be used only at the Accounting Service Center as the invoice for the chargeback will be centralized for payment. 1. Balance (debit) represents year-to-date credit card chargebacks reimbursed to the debit card company for postal employees improper handling of the charges. 2. Debit entries include accounting period payments for the chargeback by the credit card company for USPS liability to process charges incorrectly. 3. Credit entires include any adjustments.
52474	523	SPLS MAT&SVC-OTH SVC-PSTL RLTD MERCH-COUPONS ---------- SPLS MAT&SVC-OTH SVC-PSTL RLTD MERCH-COUPONS
52801	000	FREIGHT - SUPPLIES ---------- Primary Account: Supplies This account is used to record the freight charges for transportation of supplies and materials from vendors (when paid separate from purchase orders) and the cost for transportation of supplies between locations of the Postal Service excluding the cost of transportation of fuel. It also records freight charges for shipments of excess property from one location to another. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
52801	998	FREIGHT-SUPPLIES-IMPAC EXP REALLOCATION ---------- Primary Account: Supplies This account is used to record the freight charges for transportation of supplies and materials from vendors (when paid separate from purchase orders) and the cost for transportation of supplies between locations of the Postal Service excluding the cost of transportation of fuel. It also records freight charges for shipments of excess property from one location to another. 1. Balance (debit) represents year-to-date expenses. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
52810	000	FREIGHT-CAPITAL EQUIPMENT ---------- Primary Account: Capital Equipment This account is used to record the cost of undistributed freight on equipment purchased. Freight on equipment from postal warehouses to first using installation will be charged to this account. Also charged is the differential between capitalized motor vehicle costs and accumulated invoice costs for reconciled motor vehicle purchase orders. (See note.) 1. Balance (debit) represents the cost of undistributed freight on capital equipment as listed above. 2. Debit entries include current and prior period charges for undistributed freight. 3. Credit entries include adjustments. Note: Policy on valuation of fixed property purchases provides that freight will be added to cost for motor vehicles construction and modernization on single items of major equipment. Freight on relatively minor items of property is not added in establishing book cost.
52899	000	SUPPLIES & SERVICES-OTH-EMPL DEV-CONTRA OFF ---------- Primary Account: Other Services -- Employee Development -- Contra Offset This account is used to contra offset employee development expenses recorded in GLAs 51407 51408 52117 52117 and 52437. 1. Balance (credit) represents year-to-date contra offset amount for employee development expenses. 2. Credit entries include memoranda nonpersonnel costs transferred by district area and Headquarters offices on a quarterly basis on JV 899.0 process. 3. Debit entries include any adjustments.
52901	000	FINES&PENALTIES-SUPPLIES&MATERIALS ---------- Primary Account: Fines and Penalties -- Supplies and Materials This account is used to record fines penalties and refunds collected from contractors for non-performance or inadequate performance of contracts for supplies and materials.
52901	998	FINES&PENALTIES-SUPPLS/MATRLS-IMPAC EXP REALL ---------- Primary Account: Fines and Penalties -- Supplies and Materials This account is used to record fines penalties and refunds collected from contractors for non-performance or inadequate performance of contracts for supplies and materials.
52913	000	MISC.-GOVT.AGENCIES-SERVICES ---------- Primary Account: Miscellaneous Government Agencies -- Services This account is used to record reimbursements from other U.S. government agencies for: (a) services by the Office of the General Counsel for other U.S. government agencies; (b) Headquarters' expenses for the sale of bonds and stamps for the Department of the Treasury and for assistance to the Census Bureau; and (c) building and repair services performed by postal employees in lieu of private contractors. (Debit contra account 13190.)

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Account Number	Sub account	Account Description
52914	000	MISC.-OTHER SERVICES ---------- Primary Account: Miscellaneous -- Other Services This account is used to record reimbursements that cannot be classified in other accounts beginning in the 529XX series including: (a) refunds of lump sum leave payments by reemployed employees who were paid for accumulated leave upon separation from the government (to be considered as reimbursement to the current budget authorization to which the salary of the reemployed individual is to be charged); (b) reimbursements for damages to government-owned personal property; (c) fees and reimbursements for damages collected for dog bites; (d) reimbursements for services performed for contractors by postal employees; and (e) other miscellaneous reimbursements.
52914	176	MISC-OTHER SERVICES ---------- Primary Account: Miscellaneous -- Other Services This account is used to record reimbursements that cannot be classified in other accounts beginning in the 529XX series including: (a) refunds of lump sum leave payments by reemployed employees who were paid for accumulated leave upon separation from the government (to be considered as reimbursement to the current budget authorization to which the salary of the reemployed individual is to be charged); (b) reimbursements for damages to government-owned personal property; (c) fees and reimbursements for damages collected for dog bites; (d) reimbursements for services performed for contractors by postal employees; and (e) other miscellaneous reimbursements. Subaccount Usage: Reimbursement Miscellaneous Services Non-Government Agencies
52915	000	DISCOUNTS-EARNED ---------- Primary Account: Discounts Earned This account includes reimbursements from discount earned.
52941	000	UNIFORM ALLOWANCE PROCUREMENT ---------- Primary Account: Uniform Allowance Procurement This account is used to record reimbursements from uniform vendors at a rate fixed by the Congress to defray the administrative cost to the Postal Service for direct payment to licensed vendors for uniform items furnished to postal employees. The rate is subject to change annually based on Congressional action.
52951	000	VEH.SUPLS.&SERS.-NATIONWIDE WARRANTY NEG. ---------- Primary Account: Vehicle Supplies and Services -- Nationwide Warranty Negotiations This account is used to record reimbursements from manufacturers based on negotiation for warranty repairs.
52951	168	VEH SUPLS & SERV-NATION-WIDE WARRANTY NEG ---------- Primary Account: Vehicle Supplies and Services -- Nationwide Warranty Negotiations This account is used to record reimbursements from manufacturers based on negotiation for warranty repairs. Subaccount Usage: Vehicle Warranty Reimbursements
52953	000	VEH.SUPLS&SERS.-U.S.GOVERNMENT AGENCIES ---------- Primary Account: Vehicle Supplies and Services -- U.S. Government Agencies This account is used to record reimbursements for the cost of services and supplies furnished to other government agencies.

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Account Number	Sub account	Account Description
52955	000	VEHICLE SUPPLIES AND SERVICES-OTHER ---------- Primary Account: Vehicle Supplies and Service -- Other Than U.S. Government Agencies This account is used to record reimbursements from (a) the sale of unserviceable motor vehicle parts batteries cylinder oil and similar items; (b) refunds for oil drums or other containers returned to suppliers; (c) damage to mail trucks or other vehicle equipment; (d) reimbursements for vehicle supplies and services as reported on Statements of Account from postmasters; and (e) other government agencies for the cost of services and supplies.
52963	000	SALE OF SUPPLY CENTER INVENTORIES ---------- Primary Account: Sale of Supply Center Inventories This account is used to record the proceeds from the sale of obsolete or excess material distribution center inventories other than capital equipment.
52967	000	SALE OF WASTE PAPER AND TWINE ---------- Primary Account: Sale of Waste Paper and Twine This account is used to record proceeds from the sale of waste paper waste twine dead mail and other recyclable materials.
52969	000	REIMBURS&COST RED-MAIL EQ SHOPS-SALE OF SCRAP ---------- Primary Account: Sale of Scrap -- Mail Equipment Shops This account is used to record the proceeds from the sale of scrap by Mail Equipment Shops. (Debit contra account 13453.)
53121	000	HIGHWAY-INTRA-SCF-REGULAR CONTRACTS ---------- Primary Account: Highway Services -- Highway Intra-SCF Regular Contracts This account is used to record the expense for the transportation of mail between a Postal facility (except a BMC) and stations/branches airports railheads and piers. Also includes the expense for transportation of foreign mail between the NY Bulk and Foreign Mail Center and piers. 1. Balance (debit) represents contract expenses for above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include transfers from St. Louis ISC to the appropriate ISC reciprocal account and adjustments.
53122	000	HIGHWAY - INTRA-SCF - EXCEPTIONAL SERVICE ---------- Primary Account: Highway Services -- Highway Intra-SCF Exceptional Service This account is used to record the expense of intra-SCF charges for exceptional transportation service between a postal facility (except a BMC) and stations/branches airports railheads and piers. Also includes the expense for transportation of foreign mail as exceptional service between the NY Bulk and Foreign Mail Center and piers. Note: This service must be certified by the administrative postmaster/ facility manager on Form 5429 Certification of Exceptional Contract Service Performed.
53123	000	HIGHWAY-INTRA-SCF-EMERGENCY CONTRACTS ---------- Primary Account: Highway Services -- Highway Intra-SCF Emergency Contracts This account is used to record the expense of intra-SCF charges for emergency contract transportation between a postal facility (except a BMC) and stations/branches airports railheads and piers. Also includes the expense for transportation of foreign mail under emergency contract between the NY Bulk and Foreign Mail Center and piers. Note: This service must be certified by the administrative postmaster/ facility manager on Form 5429 or paid for as an annual rate contract.

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Account Number	Sub account	Account Description
53124	000	HIGHWAY-INTER-SCF-REGULAR CONTRACTS ---------- Primary Account: Highway Services -- Highway Inter-SCF Regular Contracts This account is used to record the expense for intercity contract transportation of mail between sectional centers. This does not include interior intra-BMC transportation.
53125	000	HIGHWAY - INTER-SCF - EXCEPTIONAL SERVICE ---------- Primary Account: Highway Services -- Highway Inter-SCF Exceptional Service This account is used to record the expense for Inter-SCF charges for exceptional transportation service between sectional centers. This does not include interior intra-BMC transportation. Note: This service must be certified by the administrative postmaster/ facility manager on Form 5429.
53126	000	HIGHWAY-INTER SCF-EMERGENCY CONTRACTS ---------- Primary Account: Highway Services -- Highway Inter-SCF Emergency Contracts This account is used to record SCF charges for emergency contract transportation service between sectional centers. Note: This service must be certified by the administrative postmaster/ facility manager on Form 5429 or paid for as an annual rate contract.
53127	000	TR OF MAIL/EME-DOM-HWY SERV-INTR-BMC-REG SERV ---------- Primary Account: Highway Services -- Intra-BMC Regular Service This account is used to record expenses for contract truck routes that originate terminate or include a scheduled stop at a BMC except the following: (a) Inter-BMC highway route; (b) plant load mail routes; or (c) drayage between a BMC and the local railhead.
53128	000	TR OF MAIL/EME-DOM-HWY SERV-INTR-BMC-EXCP SER ---------- Primary Account: Highway Services -- Intra-BMC Exceptional Service This account is used to record the expenses for intra-BMC charges for exceptional transportation service for routes with a 53127 or 53129 account number. Note: This service must be certified by the administrative postmaster/ facility manager on Form 5429 Certification of Exceptional Contract Service Performed.
53129	000	TR OF MAIL/EME-DOM-HWY SERV-INTR-BMC-EMGE SER ---------- Primary Account: Highway Services -- Intra-BMC Emergency Service This account is used to record intra-BMC expenses for emergency contracts for transportation of mail.
53131	000	HIGHWAY-INTER-BMC/ASF ---------- Primary Account: Highway Services -- Highway Inter-BMC/ASF This account is used to record the expense for highway contract routes which provide transportation between BMCs or between BMCs and HFUs (may include stops at postal facilities other than BMCs/HFUs). Also includes highway transportation from BMCs/HFUs to non-local railheads for connection to rail transportation (does not include highway transportation which is included in rail contracts).
53132	000	TR MAIL/EME-DOM-HWY SER-INT-BMC/ASF-EXCP SERV ---------- Primary Account: Highway Services -- Inter-BMC/HFU Exceptional Service This account is used to record inter-BMC/HFU expenses for exceptional transportation service between BMCs/HFUs for routes with a 53131 or 53133 account number. Note: This service must be certified by the administrative postmaster/ facility manager on Form 5249 Certification of Exceptional Contract Service Performed.

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Account Number	Sub account	Account Description
53133	000	TR MAIL/EME-DOM-HWY SER-INTR-BMC/ASF-EMRG SER ---------- Primary Account: Highway Services -- Inter-BMC/HFU Emergency Service This account is used to record inter-BMC/HFU expenses for emergency contract transportation service between BMCs/HFUs.
53134	000	TR OF MAIL/EME-DOM-HWY SERV-PL LD-ANN RTE CON ---------- Primary Account: Highway Services -- Plant Load -- Annual Rate Contracts This account is used to record plant load expenses for annual rate regular contracts. This does not include trip rate plant load transportation.
53135	000	TR OF MAIL/EME-DOM-HWY SERV-PL LD TRP RTE CON ---------- Primary Account: Highway Services -- Plant Load Trip Rate Contracts This account is used to record plant load expenses for trip rate contracts and for exceptional service performed on annual rate plant load contracts. Note: Expenses charged to this account must be certified on Form 5429 by the administrative postmaster/facility manager or paid by one-time contracts on Form 7467 by the transportation management service center (TMSC).
53136	000	TRANS OF MAIL/EME-DOM-HWY SERV-INTR-BMC-LS TR ---------- Primary Account: Highway Services -- Intra-BMC -- Leased Trailer Fleet This account is used to record the expense for lease of trailers to fill the fleet used by and within a BMS service area in conjunction with contract tractor and driver service. 1. Balance (debit) represents year-to-date expenses as described above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53137	000	TRANS OF MAIL/EME-DOM-DAMAGE TO HWY VANS ---------- Primary Account: Highway Services -- Damage to Highway Vans This account is used to record the expense of damage to highway contractors' trailers or vehicles while in custody of the Postal Service under terms of a contract resulting from claims adjudicated and paid as contractual obligations. 1. Balance (debit) represents year-to-date expenses as described above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: This account will be charged only with the cost of damage to the contractor's trailer even though an accident may also result in damage to other property and/or personal injury.
53138	000	TRANS OF MAIL/EME-DOM-DETENTION OF HWY VANS ---------- Primary Account: Highway Services -- Detention of Highway Vans This account is used to record the expense of detention (delay) of highway contractors' trailers or vehicles. 1. Balance (debit) represents year-to-date expenses as described above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53139	000	TRANS OF MAIL/EME-DOM-HWY SERV-AREA BUS CONTR ---------- Primary Account: Highway Services -- Area Bus Contracts This account is used to record cost of transportation of mail by commercial bus lines between post offices on their regularly established traffic routes. Contracts provide for a flat rate per piece of mail carried. 1. Balance (debit) represents year-to-date expenses as described above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
53142	000	RAIL-PASSENGER TRAIN SERVICE ---------- Primary Account: Rail Services -- Passenger Train Service This account is used to record the expense for line haul transportation of mail in AMTRAK and other type passenger train service. 1. Balance (debit) represents year-to-date expenses for the above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53143	000	RAIL-FREIGHT TRAIN SERVICE(BOXCAR) ---------- Primary Account: Rail Services -- Freight Train Service (Boxcar) This account is used to record the expense for line haul transportation of mail in trailers on flat cars (TOFC) containers on flat cars (COFC) or other freight train service (not including plant loaded mail). Also includes all rail connected ""use"" charges. 1. Balance (debit) represents year-to-date expenses for the above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53145	000	RAIL-PLANT LOADED TRAIN SERVICE ---------- Primary Account: Rail Services -- Plant Loaded Train Service This account is used to record the expense for line haul transportation of plant loaded mail in (a) trailers on flat cars (TOFC) and (b) containers on flat cars (COFC). 1. Balance (debit) represents year-to-date expenses for the above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53146	000	RAIL-RAMP/DERAMP-SHUTTLE&SWITCHING ---------- Primary Account: Rail Ramp/Deramp Shuttle and Switching This account is used to record the expense for: (1) the switching of rail cars to designated facilities other than railroad terminals; and (2) services performed by railroads in handling loaded mail containers moving in van-container service (flexivan piggyback etc.). Includes cost of placing and/or removing loaded mail containers from railroad cars (ramping deramping). Also included are cartage charges for moving loaded containers between railroad yards and post offices when such service is performed by the railroad companies. Cartage service performed by private contractors is charged to accounts 53121 and 53131. 1. Balance (debit) represents year-to-date expenses for the above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53147	000	RAIL-DAMAGE TO RAIL VANS ---------- Primary Account: Rail Services -- Damage to Rail Vans This account is used to record amounts paid to railroads for damage to railroad-owned vans when in the custody of the Postal Service. 1. Balance (debit) represents year-to-date expenses for the above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53148	000	RAIL-DEMURRAGE ON RAIL VANS ---------- Primary Account: Detention/Demurrage on Rail Vans/Cars This account is used to record payment of penalty (detention/demurrage) for retaining (loading/unloaded) rail vans/cars beyond the contract specified free time limit. 1. Balance (debit) represents year-to-date expenses for the above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
53163	000	CONTRACT-TRUCK TERMINAL ---------- Primary Account: Contract Truck Terminal Services This account is used to record the cost of contract-operated truck terminals for the handling of mail. 1. Balance (debit) represents year-to-date expenses for the above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: Account does not include cost of contract terminals for handling of empty mail equipment; see account 53194.
53183	000	TRANSP OF MAIL/EMPTY EQUIP-INL DOM WTR CONTR ---------- Primary Account: Inland Domestic Water Contracts This account is used to record both regular and emergency expenses for Inland Domestic Water Contracts for the transportation of mail in vessels between points within the 48 contiguous states or between points within Alaska Hawaii or U.S. territories and possessions. Such a contract may include provisions requiring box delivery collection and other services similar to those furnished by highway contractors or rural carriers. 1. Balance (debit) represents year-to-date expenses for abovecited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments. Note: U.S. possessions are Guam Puerto Rico American Samoa and the Virgin Islands. The U.S. Trust Territory is the Republic of Palau. U.S.-associated territories are the Commonwealth of the Northern Mariana Islands the Federated States of Micronesia (Yap Kosrae Truk and Pohnpei) and the Republic of the Marshall Islands.
53184	000	TR OF MAIL/EMP EQUIP-OFFSH DOM WTR CONTRCONTR ---------- Primary Account: Water Service -- Offshore Domestic Water Contracts This account is used to record both regular and emergency expenses for offshore Domestic Water Contracts for the transportation of mail in vessels between points in the 48 contiguous states and points in Alaska Hawaii or U.S. territories and possessions. 1. Balance (debit) represents year-to-date expenses for the above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53191	000	TR OF MAIL/EME-DOM-HWY SERV-EMPTY MAIL EQUIP ---------- Primary Account: Highway Services -- Empty Mail Equipment This account is used to record expenses for contracts involving the movement of Mail Transportation Equipment by highway transportation only. 1. Balance (debit) represents year-to-date expenses for the above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53192	000	TR OF MAIL-EME-DOM-RAIL SERV-EMPTY MAIL EQUIP ---------- Primary Account: Rail Services -- Empty Mail Equipment This account is used to record expenses for the movement of Mail Transport Equipment by rail transportation only. 1. Balance (debit) represents year-to-date expenses as described above. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53201	000	INTERNATIONAL-AIRMAIL ---------- Primary Account: Air Service -- Airmail This account includes the expense of transporting civilian airmail by U.S. Air Carriers: (1) from the 50 United States to other countries; (2) between the 50 United States and United States possessions in the Pacific and the Panama Canal Zone at rates prescribed by the Civil Aeronautics Board; and (3) by foreign air carriers from the United States to other countries at rates prescribed by agreements and conventions. This includes any foreign portion of routes which are principally domestic (stub-end routes) except for service to and from Canada.

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Account Number	Sub account	Account Description
53212	000	INTERNATIONAL-AIRLIFT SURFACE MAIL ---------- Primary Account: Air Service -- Airlift Surface Mail This account is used to record the expense for transporting civilian mail classes (with postage at surface rates) by air service on a space-available basis from the United States to other countries. 1. Balance (debit) represents year-to-date expenses for the above-cited services. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.
53226	000	TRANS MAIL=FRGN CNTRS-INTL BUS RPLY MAIL(IBRM ---------- Primary Account: Foreign Countries -- Outbound International Business Reply Mail -- Air -- LC/AO This account is used to record the expense for transportation of international direct entry mail items dispatched to another country by the United States. (Credit contra account 23226.)
53227	000	TRANS MAIL-FRGN CNTRS-DIR ENTRY PUB MAIL ---------- TRANS MAIL-FRGN CNTRS-DIR ENTRY PUB MAIL
53228	000	TRANS MAIL-FRGN CNTRS-DIR ENTRY AD MAIL ---------- TRANS MAIL-FRGN CNTRS-DIR ENTRY AD MAIL
53261	000	INTER'L NON-MILITARY TERMINAL/TRANSIT CHARGES ---------- Primary Account: Terminal/Transit Charges -- Air -- Internal Conveyance This account is used to record the expense of internal conveyance terminal transit charges on U.S. Air Mail transported within other countries.
53262	000	TR EMPTY MAIL EQ/INTL NON-MIL TR CHGS-SURFACE ---------- Primary Account: Transit Charges -- Surface This account is used to record the expense of transit charges on U.S. mail transported within other countries. (Credit contra account 23240.)
53263	000	TERMINAL DUES-LC&AD-AIR ---------- Primary Account: Terminal Dues LC (Letter Class) and AO (Printed Matter) -- Air This account is used to record expense for surface conveyance sorting and delivery of letters cards and other articles dispatched to another country by air transportation.
53264	000	TRANS.OF MAIL/EMPTY MAIL EQ.INT'L NON MILITAR ---------- Primary Account: International Express Mail This account is used to record the expense for transportation of International Expedited Mail items dispatched to another country by the United States. (Credit contra account 23264.)
53265	000	TRANS OF MAIL/EQUIP-TRNST CHG AIR-ONW CONVEY ---------- Primary Account: Terminal/Transit Charges -- Air -- Onward Conveyance This account is used to record the expense of onward conveyance terminal transit charges of U.S. airmail transported to other countries.

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Account Number	Sub account	Account Description
53268	000	TERMINAL DUES-LC&AD-SURFACE ---------- Primary Account: Terminal/Transit Charges -- Terminal Dues -- LC & AO (Printed Matter) -- Surface This account is used to record the expense for surface conveyance sorting and delivery of letters cards and other articles dispatched to foreign countries by surface transportation. (Credit contra account 23261.)
53269	000	SERVICE & DELIVERY FEES-INTNL GLOBAL PKG LINK ---------- SERVICE & DELIVERY FEES-INTNL GLOBAL PKG LINK
53271	000	EXPENSE ACCOUNT-FOREIGN COUNTRIES-GPL RETURNS ---------- EXPENSE ACCOUNT-FOREIGN COUNTRIES-GPL RETURNS
53281	000	WATER-INTER'L CONTAINER CONT-US FLAG CARRIERS ---------- Primary Account: Water Service -- International Container Contracts -- U.S. Flag Carriers This account is used to record the expense of transporting mail to foreign countries by vessels of U.S. registry when such mail is shipped in containers at special rates (except through service shipped on a single Bill of Lading).
53282	000	WATER-INTER'L CONTAINER CONT FORGN FLAG CARRS ---------- Primary Account: Water Service -- International Container Contracts -- Foreign Flag Carriers This account is used to record the expense of transporting mail to foreign countries by vessels of foreign registry when such mail is shipped in containers at special rates (except through service shipped on a singleBill of Lading see account 53272). Includes services incidental to the above transportation. Forwarding of containers from inland points in the United States to shipside is charged to the appropriate domestic account. (Credit contra account 23360.)
53283	000	WATER-INTER'L LOOSE BAG CONT-US FLAG CARRIERS ---------- Primary Account: Water Service -- International Loose Bag Contracts -- U.S. Flag Carriers This account is used to record the expense of transporting mail by vessels of American Registry to (1) foreign countries and (2) the Panama Canal Zone. Includes service incidental to the transportation of such mails except those recorded in account 53262. Includes containerized mail transported at pound rates.
53284	000	WATER-INTER'L LOOSE BAG CONT-FORGN FLAG CARRS ---------- Primary Account: Water Service -- Loose Bag Contracts -- Foreign Flag Carriers This account is used to record the expense of transporting mail by vessels of foreign registry to (1) foreign countries and (2) the Panama Canal Zone. Includes services incidental to the transportation of such mails except as shown in account 53262. Includes containerized mail transported at pound rates.
53285	000	TRANS MAIL-FRGN CNTRS-SURFACE TRANSIT ---------- TRANS MAIL-FRGN CNTRS-SURFACE TRANSIT
53286	000	TRANS MAIL-FRGN CNTRS-GDNET ---------- TRANS MAIL-FRGN CNTRS-GDNET

Expense Accounts

Account Number	Sub account	Account Description
53301	000	INTERNATIONAL-MILITARY AIRMAIL RATES ---------- Primary Account: Airmail Rates This account is used to record the expense for United States military official and personal mail on which domestic postage is paid transported by commercial air carriers (American-Flag Carriers and Foreign-Flag Carriers) at applicable rates to from or between United States gateway points and overseas United States Armed Forces Post Offices. This expense is reimbursable by the Department of Defense.
53302	000	INTERNATIONAL-MILITARY OFFICIAL MAIL (MDM) ---------- Primary Account: Military Official Mail (MOM) This account is used to record the expense for United States official surface mail (letters flats and parcels) airlifted by American Flag Carriers to from or between United States gateway points and overseas United States Armed Forces Post Offices at the appropriate rate. This expense is reimbursable by the Department of Defense.
53303	000	INTER'L-MILITARY COMBAT/SURFACE MAIL(SAM) ---------- Primary Account: Combat/Surface Mail (Space Available Mail -- SAM) This account is used to record the expense for mail prepaid at surface postage rates addressed to from or between overseas United States Armed Forces Post Offices air-lifted by American Flag Carriers to from or between United States and overseas U.S. Armed Forces Post Offices at the appropriate rate. This expense is reimbursable by the Department of Defense. Note: For the purpose of account 53303 Overseas U.S. Armed Forces Post Offices do not include those U.S. Armed Forces Post Offices in Hawaii Alaska Puerto Rico United States territories or possessions except that MOM mail is a reimbursable item where ever airlifted. Military mail dispatched to the Canal Zone is not reimbursable except for MOM mail.
53501	000	DOM. AIR-SYSTEM MAND. LOOSE SACK LINE HAUL ---------- Primary Account: Domestic Air Mail -- System Mandatory Loose Sack Line Haul This account is used to record the line haul expense for transporting mail loose sack by system contracts using the ""mandatory"" rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.
53503	000	DOM. AIR-SYSTEM MAND. CONTAINER LINE HAUL ---------- Primary Account: Domestic Air Mail -- System Mandatory Container Line Haul This account is used to record the line haul expense for transporting mail by container by system contracts using the ""mandatory"" rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.
53509	000	DOMESTIC AIR MAIL-AD HOC LIND HAUL ---------- Primary Account: Domestic Air Mail ? Ad Hoc Lind Haul. This account is used to record the expense of leasing capacity to move domestic mail by air under an ad hoc contract and where the amount paid is based upon a per pound rate for the actual weight hauled. Within the air shipment industry this is typically referred to as line haul expense. This service falls outside the regular Commercial Air contract (C-AIR) or supplemental contracts (e.g. Alternate Method of Transportation (AMOT) contracts) and is obtained using ad hoc contracts (e.g. Capacity on Request (CORE) contracts). NOTE: This account number is to record cost of the movement of mail by air only. Other expenses associated with domestic transportation of mail (load or unload services terminal fees cost of containers etc.) may not use this account number. 1. Balance (debit) represents line haul expenses based on actual pounds transported. This amount is subject to excise tax which is paid directly by the USPS in account number 53599. 2. Debit entries are recording line haul expense for services rendered. 3. Credit entries include corrections to previously processed invoices and orders. Note: Use account number(s) 53591 53593 and 53595 to record adjustments penalties indemnity etc. associated with these contracts.

Expense Accounts

Account Number	Sub account	Account Description
53511	000	DOM. AIR-SYS. MAND. LOOSE SACK TERM. HANDLING ---------- Primary Account: Domestic Air Mail -- System Mandatory Loose Sack Terminal Handling This account is used to record the terminal handling expense for transporting mail loose sack by system contracts using the ""mandatory"" rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.
53513	000	DOM. AIR-SYSTEM MAND. CONTAINER TERM. HANDLIN ---------- Primary Account: Domestic Air Mail -- System Mandatory Container Terminal Handling This account is used to record the terminal handling expense for transporting mail by container by system contracts using the ""mandatory"" rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.
53515	000	DOM. AIR-SYSTEM OPT.LOOSE SACK TERM. HANDLING ---------- Primary Account: Domestic Air Mail -- System Optional Loose Sack Terminal Handling This account is used to record the terminal handling expense for transporting mail loose sack by system contracts using the ""optional"" rate in dollars per pound-mile. Restricted to use by the St. Louis ISC.
53519	000	SYSTEM EXPENSE FOR PERSONNEL SCREENING ---------- SYSTEM EXPENSE FOR PERSONNEL SCREENING
53521	000	DOMESTIC AIR MAIL-SUPPLEMENTAL AIR LINE HAUL ---------- Primary Account: Domestic Air Mail ? Supplemental Air Term Hand. This account is used to record the expense of leasing capacity to move domestic mail by air under a supplemental contract and where the amount paid is based upon a per pound rate for the actual weight hauled. Within the air shipment industry this is typically referred to as line haul expense. This service falls outside the regular Commercial Air contract (C-AIR) and is obtained using supplemental contracts (e.g. Alternate Method of Transportation (AMOT) contracts). NOTE: This account number is to record cost of the movement of mail by air only. Other expenses associated with domestic transportation of mail (load or unload services terminal fees cost of containers etc.) may not use this account number. 1. Balance (debit) represents line haul expenses based on actual pounds transported. This amount is subject to excise tax which is paid directly by the USPS in account number 53599. 2. Debit entries are recording line haul expense for services rendered. 3. Credit entries include corrections to previously processed invoices and orders. Note: Use account number(s) 53591 53593 and 53595 to record adjustments penalties indemnity etc. associated with these contracts.
53523	000	DOMESTIC AIR MAIL?SUPPLEMENTAL AIR TERM HAND ---------- Primary Account: Domestic Air Mail ? Supplemental Air Term Hand. This account is used to record the expense of ground movements (loading sorting unloading etc.) associated with moving domestic mail by air under a supplemental contract and where the amount paid is based upon a per pound rate for the actual weight hauled. Within the air shipment industry this is typically referred to as terminal handling expense and may include any functions performed by airline personnel from the time of hand-off from the Postal Service until return to the USPS at final destination with the exception of the actual movement by air (known as line haul). This service falls outside the regular Commercial Air contract (C-AIR) and is obtained using supplemental contracts (e.g. Alternate Method of Transportation (AMOT) contracts). NOTE: This account number is to record cost of the ground handling functions in support of mail movement only. Other expenses associated with domestic transportation of mail (air movement fuel etc.) may not use this account number. 1. Balance (debit) represents terminal handling expenses based on actual pounds transported. 2. Debit entries are recording terminal handling expense for services rendered. 3. Credit entries include corrections to previously processed invoices and orders. Note: Use account number(s) 53591 53593 and 53595 to record adjustments penalties indemnity etc. associated with these contracts.

Expense Accounts

Account Number	Sub account	Account Description
53529	000	DOMESTIC AIR MAIL-AD HOC TERMINAL HANDLING ---------- Primary Account: Domestic Air Mail ? Ad Hoc Terminal Handling. This account is used to record the expense of ground movements (loading sorting unloading etc) associated with moving domestic mail by air under an ad hoc contract and where the amount paid is based upon a per pound rate for the actual weight hauled. Within the air shipment industry this is typically referred to as terminal handling expense and may include any functions performed by airline personnel from the time of hand-off from the Postal Service until return to the USPS at final destination with the exception of the actual movement by air (known as line haul). This service falls outside the regular Commercial Air contract (C-AIR) and supplemental contracts (e.g. Alternate Method of Transportation (AMOT) contracts) and is obtained using ad hoc contracts (e.g. Capacity on Request (CORE) contracts). NOTE: This account number is to record cost of the ground handling functions in support of mail movement only. Other expenses associated with domestic transportation of mail (air movement fuel etc.) may not use this account number. 1. Balance (debit) represents terminal handling expenses based on actual pounds transported. 2. Debit entries are recording terminal handling expense for services rendered. 3. Credit entries include corrections to previously processed invoices and orders. Note: Use account number(s) 53591 53593 and 53595 to record adjustments penalties indemnity etc. associated with these contracts.
53542	000	DOMESTIC AIR MAIL/NETWORK LINE HAUL/XMAS COST ---------- Primary Account: Domestic Air Mail -- Network Line Haul -- Christmas Costs This account is used to record the Christmas network line haul expense for transporting mail by network contract at a per trip rate between origin/destination network pairs.
53543	000	DOM. AIR-NETWORK TERMINAL HANDLING ---------- Primary Account: Domestic Air Mail -- Network Terminal Handling This account is used to record the terminal handling expense for transporting mail by network contract at a per trip rate between origin/destination network pairs. Restricted to use by the St. Louis ISC.
53544	000	DOMESTIC AIR MAIL/NETWK TERM HDLING/XMAS COST ---------- Primary Account: Domestic Air Mail -- Network Terminal Handling Christmas Costs This account is used to record the Christmas terminal handling expense for transporting mail by network contract at a per trip rate between origin/destination network pairs.
53551	000	DOM. AIR- AIR TAXI LINE HAUL ---------- Primary Account: Domestic Air Mail -- Air Taxi Line Haul This account is used to record the line haul expense for transporting mail by air taxi contract. Restricted to use by the St. Louis ISC.
53552	000	DOMESTIC AIR MAIL/AIR TAXI LINE HAUL/XMAS COS ---------- Primary Account: Domestic Air Mail -- Air Taxi Line Haul -- Christmas Costs This account is used to record the Christmas air taxi line haul expense for transporting mail by air taxi contract.
53553	000	DOM. AIR- AIR TAXI TERMINAL HANDLING ---------- Primary Account: Domestic Air Mail -- Air Taxi Terminal Handling This account is used to record the terminal handling expense for transporting mail by air taxi contract. Restricted to use by the St. Louis ISC.
53554	000	DOMESTIC AIR MAIL/AIR TAXI TERM HDLG/XMAS COS ---------- Primary Account: Domestic Air Mail -- Air Taxi Terminal Handling -- Christmas Costs This account is used to record the Christmas terminal handling expense for transporting mail by air taxi contract.

Expense Accounts

Account Number	Sub account	Account Description
53561	000	DOM. AIR-INTRA-ALASKA BUSH NON-PRIORITY LINE ---------- DOM. AIR-INTRA-ALASKA BUSH NON-PRIORITY LINE
53562	000	DOM.AIR-INTRA-ALASKA MAINL.NON-PRIORITY LINE ---------- Primary Account: Domestic Air Mail -- Intra-Alaska Mainline Nonpriority Line Haul This account is used to record the line haul expense for transporting nonpriority intra-Alaska mail by mainline carrier. Restricted to use by the St. Louis ISC.
53563	000	DOM. AIR-INTRA-ALASKA BUSH PRIORITY LINE HAUL ---------- Primary Account: Domestic Air Mail -- Intra-Alaska Bush Priority Line Haul This account is used to record the line haul expense for transporting priority intra-Alaskan mail by bush carrier. Restricted to use by the St. Louis ISC.
53564	000	DOM. AIR-INTRA-ALASKA MAINL. PRIO. LINE HAUL ---------- Primary Account: Domestic Air Mail -- Intra-Alaska Mainline Priority Line Haul This account is used to record the line haul expense for transporting priority intra-Alaskan mail by mainline carrier. Restricted to use by the St. Louis ISC.
53565	000	DOM. AIR-INTRA-ALASKA BUSH NON-PRIO. TERMINAL ---------- Primary Account: Domestic Air Mail -- Intra-Alaska Bush Nonpriority Line Haul This account is used to record the terminal handling expense for transporting nonpriority intra-Alaskan mail by bush carrier. Restricted to use by the St. Louis ISC.
53566	000	DOM. AIR-INTRA-ALASKA MAINL.NON-PRIOR.TERMINA ---------- Primary Account: Domestic Air Mail -- Intra-Alaska Mainline Nonpriority Terminal Handling This account is used to record the terminal handling expense for transporting nonpriority intra-Alaskan mail by mainline carrier. Restricted to use by the St. Louis ISC.
53567	000	DOM. AIR-INTRA-ALASKA BUSH PRIOR. TERM. HANDL ---------- Primary Account: Domestic Air Mail -- Intra-Alaska Bush Priority Terminal Handling This account is used to record the terminal handling expense for transporting priority intra-Alaskan mail by bush carrier. Restricted to use by the St. Louis ISC.
53568	000	DOM. AIR-INTRA-ALASKA MAINL. PRIOR TERM. HAND ---------- Primary Account: Domestic Air Mail -- Intra-Alaska Mainline Priority Terminal Handling This account is used to record the terminal handling expense for transporting priority intra-Alaskan mail by mainline carrier. Restricted to use by the St. Louis ISC.
53581	000	DOM.AIR MAIL-HAW/PAC ISL. SEGMENT LINE HAUL ---------- Primary Account: Domestic Air Mail -- Intra-Hawaiian and Hawaiian-Pacific Segment Line Haul This account is used to record the line haul expense for transporting bulk mail between the Hawaiian Pacific Islands. Restricted to use by the St. Louis ASC.
53583	000	DOM.AIR MAIL-HAW/PAC ISL. SEGMENT TERM. HANDL ---------- Primary Account: Domestic Air Mail -- Intra-Hawaiian and Hawaiian-Pacific Segment Terminal Handling This account is used to record the terminal handling expense for transporting intra-Hawaiian and Hawaiian-Pacific mail by segment contracts. (Restricted to use by the St. Louis ASC.)

Expense Accounts

Account Number	Sub account	Account Description
53585	000	DOM.AIR MAIL-HAW/PAC ISL. MANDATORY LINE HAUL ---------- Primary Account: Domestic Air Mail -- Intra-Hawaiian and Hawaiian-Pacific System Mandatory Line Haul This account is used to record the line haul expense for transporting intra-Hawaiian and Hawaiian-Pacific mail by system contracts using the mandatory rate. Restricted to use by the St. Louis ASC. Note: Hawaiian and Pacific Islands. (Restricted to use by the St. Louis ASC.)
53588	000	DOM.AIR MAIL-INTRA-HI/PAC MANDATORY TERM HAND ---------- Primary Account: Domestic Air Mail -- Intra-Hawaiian and Hawaiian-Pacific Mandatory Terminal Handling This account is used to record the terminal handling expense for transporting intra-Hawaiian and Hawaiian-Pacific mail by system contracts using the mandatory rate. (Restricted to use by the St. Louis ASC.)
53591	000	DOM.AIR MAIL-MISC. SERVICE ADJUSTMENTS ---------- Primary Account: Domestic Air Mail -- Miscellaneous Service Adjustments This account is used to record both debit and credit adjustments (e.g. reassignments irregularities) to the service accounts of the contracting air carriers.
53593	000	DOM.AIR MAIL-MISC.CONTR.PENALTY/INDEMN/ADJ ---------- Primary Account: Domestic Air Mail -- Miscellaneous Contracts Penalty or Indemnity Adjustments This account is used to record both debit and credit adjustments (e.g. penalties indemnities) resulting from contract violations or disputes between the Postal Service and contracting carriers.
53595	000	DOM.AIR MAIL-MISC. CLAIM ADJ. ---------- Primary Account: Domestic Air Mail -- Miscellaneous Claim Adjustments This account is used to record both debit and credit adjustments resulting from the resolution of disputed payments submitted by an air carrier and supported by an official manifest.
53599	000	DOM.AIR MAIL-EXCISE TAX ---------- Primary Account: Domestic Air Mail -- Excise Tax This account is used to record the expense of excise tax for transporting mail by air contracts. Restricted to use by the St. Louis ISC.
53601	000	TRANSP ML/EME-DOM-HS-INTRA P&DC REGULAR ---------- TRANSP ML/EME-DOM-HS-INTRA P&DC REGULAR
53602	000	TRANSP ML/EME-DOM-HS-INTRA P&DC EXCEPTIONAL ---------- TRANSP ML/EME-DOM-HS-INTRA P&DC EXCEPTIONAL
53603	000	TRNSP ML/EME-DOM-HS-INTRA P&DC EMERGENCY ---------- TRNSP ML/EME-DOM-HS-INTRA P&DC EMERGENCY
53604	000	TRNSP ML/EME-DOM-HS-INTRA P&DC CHRISTMAS ---------- TRNSP ML/EME-DOM-HS-INTRA P&DC CHRISTMAS

Expense Accounts

Account Number	Sub account	Account Description
53605	000	TRNSP ML/EME-DOM-HS-INTRA CSD REGULAR ---------- TRNSP ML/EME-DOM-HS-INTRA CSD REGULAR
53606	000	TRNSP ML/EME-DOM-HS-INTRA CSD EXCEPTIONAL ---------- TRNSP ML/EME-DOM-HS-INTRA CSD EXCEPTIONAL
53607	000	TRNSP ML/EME-DOM-HS-INTRA-CSD EMERGENCY ---------- TRNSP ML/EME-DOM-HS-INTRA-CSD EMERGENCY
53608	000	TRNSP ML/EME-DOM-HS-INTRA CSD CHRISTMAS ---------- TRNSP ML/EME-DOM-HS-INTRA CSD CHRISTMAS
53609	000	TRNSP ML/EME-DOM-HS-INTER P&DC REGULAR ---------- TRNSP ML/EME-DOM-HS-INTER P&DC REGULAR
53611	000	TRNSP ML/EME-DOM-HS-INTER P&DC EXCEPTIONAL ---------- TRNSP ML/EME-DOM-HS-INTER P&DC EXCEPTIONAL
53612	000	TRNSP ML/EME-DOM-HS-INTER P&DC EMERGENCY ---------- TRNSP ML/EME-DOM-HS-INTER P&DC EMERGENCY
53613	000	TRNSP ML/EME-DOM-HS-INTER P&DC CHRISTMAS ---------- TRNSP ML/EME-DOM-HS-INTER P&DC CHRISTMAS
53614	000	TRNSP ML/EME-DOM-HS-INTER CLUSTER REGULAR ---------- TRNSP ML/EME-DOM-HS-INTER CLUSTER REGULAR
53615	000	TRNSP ML/EME-DOM-HS-INTER CLUSTER EXCEPTIONAL ---------- TRNSP ML/EME-DOM-HS-INTER CLUSTER EXCEPTIONAL
53616	000	TRNSP ML/EME-DOM-HS-INTER CLUSTER EMERGENCY ---------- TRNSP ML/EME-DOM-HS-INTER CLUSTER EMERGENCY
53617	000	TRNSP ML/EME-DOM-HS-INTER CLUSTER CHRISTMAS ---------- TRNSP ML/EME-DOM-HS-INTER CLUSTER CHRISTMAS
53618	000	TRNSP ML/EME-DOM-HS-INTER AREA REGULAR ---------- TRNSP ML/EME-DOM-HS-INTER AREA REGULAR

Expense Accounts

Account Number	Sub account	Account Description
53619	000	TRNSP ML/EME-DOM-HS-INTER AREA EXCEPTIONAL ---------- TRNSP ML/EME-DOM-HS-INTER AREA EXCEPTIONAL
53621	000	TRNSP ML/EME-DOM-HS-INTER AREA EMERGENCY ---------- TRNSP ML/EME-DOM-HS-INTER AREA EMERGENCY
53622	000	TRNSP ML/EME-DOM-HS-INTER AREA CHRISTMAS ---------- TRNSP ML/EME-DOM-HS-INTER AREA CHRISTMAS
53623	000	TRNSP ML EQPT-DMSTC-HWYSVC- INTRA BMC XMAS ML ---------- TRNSP ML EQPT-DMSTC-HWYSVC- INTRA BMC XMAS ML
53624	000	TRNSP ML EQPT/EMPTY-DMSTC-HWYSVC-INTER BMC ---------- TRNSP ML EQPT/EMPTY-DMSTC-HWYSVC-INTER BMC
53625	000	TRNSP ML EQPT-DMSTC-HWY SVC-INTRAAREA HQ XMAS ---------- TRNSP ML EQPT-DMSTC-HWY SVC-INTRAAREA HQ XMAS
53626	000	TRNSP ML EQPT/EMPTY-DMSTC HWY SVC-INTER AREA ---------- TRNSP ML EQPT/EMPTY-DMSTC HWY SVC-INTER AREA
53631	000	TR ML INTL NON-MIL-SURF-DMSTC-PL/FD-REG CNTR ---------- TR ML INTL NON-MIL-SURF-DMSTC-PL/FD-REG CNTR
53634	000	TR ML-INTL NMIL-SURF-DMSTC-USPSORG/FD-REG CNT ---------- TR ML-INTL NMIL-SURF-DMSTC-USPSORG/FD-REG CNT
53701	000	DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS ---------- DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS
53702	000	DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS ---------- DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS
53703	000	DOM AIR MAIL - FEDEX DAY SYS FUEL TRANS EXP ---------- DOM AIR MAIL - FEDEX DAY SYS FUEL TRANS EXP
53704	000	DOM AIR MAIL - FEDEX DAY SYS HNDLNG CHARGE ---------- DOM AIR MAIL - FEDEX DAY SYS HNDLNG CHARGE

Expense Accounts

Account Number	Sub account		Account Description
53705	000	DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS ---------- DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS	
53706	000	DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS ---------- DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS	
53707	000	DOM AIR MAIL - FEDEX DAY SYS FUEL TRANS EXP ---------- DOM AIR MAIL - FEDEX DAY SYS FUEL TRANS EXP	
53708	000	DOM AIR MAIL - FEDEX DAY SYS HNDLNG CHARGE ---------- DOM AIR MAIL - FEDEX DAY SYS HNDLNG CHARGE	
53709	000	DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS ---------- DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS	
53711	000	DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS ---------- DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS	
53712	000	DOM AIR MAIL - FEDEX DAY SYS FUEL TRANS EXP ---------- DOM AIR MAIL - FEDEX DAY SYS FUEL TRANS EXP	
53713	000	DOM AIR MAIL - FEDEX DAY SYS HNDLNG CHARGE ---------- DOM AIR MAIL - FEDEX DAY SYS HNDLNG CHARGE	
53714	000	DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS ---------- DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS	
53715	000	DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS ---------- DOM AIR MAIL - FEDEX DAY SYS NON-FUEL TRANS	
53716	000	DOM AIR MAIL - FEDEX DAY SYS FUEL TRANS EXP ---------- DOM AIR MAIL - FEDEX DAY SYS FUEL TRANS EXP	
53717	000	DOM AIR MAIL - FEDEX DAY SYS HNDLNG CHARGE ---------- DOM AIR MAIL - FEDEX DAY SYS HNDLNG CHARGE	
53718	000	DOM AIR MAIL - FEDEX DAY SYS HANDLING EXP ---------- DOM AIR MAIL - FEDEX DAY SYS HANDLING EXP	

Expense Accounts

Account Number	Sub account	Account Description
53719	000	DOM AIR MAIL - FEDEX NIGHT SYS NON-FUEL TRAN ---------- DOM AIR MAIL - FEDEX NIGHT SYS NON-FUEL TRAN
53721	000	DOM AIR MAIL - FEDEX NIGHT SYS NON-FUEL TRAN ---------- DOM AIR MAIL - FEDEX NIGHT SYS NON-FUEL TRAN
53722	000	DOM AIR MAIL - FEDEX NIGHT SYS FUEL TRAN EXP ---------- DOM AIR MAIL - FEDEX NIGHT SYS FUEL TRAN EXP
53723	000	DOM AIR MAIL - FEDEX NIGHT SYS NON-FUEL TRAN ---------- DOM AIR MAIL - FEDEX NIGHT SYS NON-FUEL TRAN
53724	000	DOM AIR MAIL - FEDEX NIGHT SYS NON-FUEL TRAN ---------- DOM AIR MAIL - FEDEX NIGHT SYS NON-FUEL TRAN
53725	000	DOM AIR MAIL - FEDEX NIGHT SYS FUEL TRAN EXP ---------- DOM AIR MAIL - FEDEX NIGHT SYS FUEL TRAN EXP
53726	000	DOM AIR MAIL - FEDEX DAY SYS GUARANTEED PYMT ---------- DOM AIR MAIL - FEDEX DAY SYS GUARANTEED PYMT
53727	000	DOM AIR MAIL - FEDEX DAY SYS GUARANTEED PYMT ---------- DOM AIR MAIL - FEDEX DAY SYS GUARANTEED PYMT
53728	000	DOM AIR MAIL - FEDEX DAY SYS GUARANTEED PYMT ---------- DOM AIR MAIL - FEDEX DAY SYS GUARANTEED PYMT
53729	000	DOM AIR MAIL - FEDEX NIGHT SYS GUARNTEED PYMT ---------- DOM AIR MAIL - FEDEX NIGHT SYS GUARNTEED PYMT
53731	000	DOM AIR MAIL - FEDEX NIGHT SYS GUARNTEED PYMT ---------- DOM AIR MAIL - FEDEX NIGHT SYS GUARNTEED PYMT
53732	000	DOM AIR MAIL - FEDEX CONTAINER DAMAGE EXPENSE ---------- DOM AIR MAIL - FEDEX CONTAINER DAMAGE EXPENSE
53733	000	DOM AIR MAIL - FEDEX DAY SYS READ RATE DSCRP ---------- DOM AIR MAIL - FEDEX DAY SYS READ RATE DSCRP

Expense Accounts

Account Number	Sub account	Account Description
53734	000	DOM AIR MAIL - FEDEX NIGHT SYS READ RATE DSCR ---------- DOM AIR MAIL - FEDEX NIGHT SYS READ RATE DSCR
53735	000	DOM AIR MAIL - FEDEX CTV SHUTTLE SERVICES EXP ---------- DOM AIR MAIL - FEDEX CTV SHUTTLE SERVICES EXP
53736	000	DOM AIR MAIL - FEDEX CTV SHUTTLE SERVICES EXP ---------- DOM AIR MAIL - FEDEX CTV SHUTTLE SERVICES EXP
53737	000	DOM AIR MAIL - FEDEX TUG & DOLLY SHUTTLE SVRC ---------- DOM AIR MAIL - FEDEX TUG & DOLLY SHUTTLE SVRC
53738	000	DOM AIR MAIL - FEDEX TUG & DOLLY SHUTTLE SVRC ---------- DOM AIR MAIL - FEDEX TUG & DOLLY SHUTTLE SVRC
53739	000	DOM AIR MAIL - FEDEX NIGHT SYS HDLNG EXP-NC ---------- DOM AIR MAIL - FEDEX NIGHT SYS HDLNG EXP-NC
53741	000	DOM AIR MAIL - OTHER FEDEX DAY SYS CNTRCT EXP ---------- DOM AIR MAIL - OTHER FEDEX DAY SYS CNTRCT EXP
53742	000	DOM AIR MAIL - OTHER FEDEX NIGHT SYS CTRCT EX ---------- DOM AIR MAIL - OTHER FEDEX NIGHT SYS CTRCT EX
53743	000	DOM AIR MAIL - 3RD PARTY CNTNR LDNG FOR FEDEX ---------- DOM AIR MAIL - 3RD PARTY CNTNR LDNG FOR FEDEX
53901	000	TRANSPORTATION OF MILITARY MAIL ---------- Primary Account: Transportation of Military Mail This account is used to record reimbursement from the Department of Defense for hauling mail beyond the domestic mail delivery zones by U.S. and foreign airlines and for charges by other countries in connection with the transportation of mail for the Department of Defense. 1. Balance (credit) represents reimbursement payments made by the Department of Defense for charges incurred on its behalf in connection with the above transportation. 2. Credit entries include amounts accrued. 3. Debit entries include adjustment to Expense account. (See accounts 53301 53302 and 53303.)

Expense Accounts

Account Number	Sub account	Account Description
		AIR TRANSPORTATION ----------
53903	000	Primary Account: Air Transportation This account is used to record fines penalties and refunds resulting from non-performance or inadequate performance of transportation contracts by air carriers. Credits for deductions will be coded to this account only when the Manager Transportation (Headquarters) has indicated that the deduction is to be made as a fine or penalty. 1. Balance (debit) represents year-to-date reimbursements. 2. Credit entries include deductions specifically indicated as a fine or penalty. 3. Debit entries include adjustments. Note: Deductions for omitted service will not be credited to this account but will be shown as a reduction of the expense.
		HIGHWAY TRANSPORTATION ----------
53905	000	Primary Account: Highway Transportation This account is used to record fines penalties and refunds resulting from non-performance or inadequate performance of transportation contracts by Highway Carriers. Credits for deductions will be coded to this account only when the Manager Transportation (Headquarters) has indicated that the deduction is to be made as a fine or penalty. 1. Balance (debit) represents year-to-date reimbursements. 2. Credit entries include deductions specifically indicated as a fine or penalty. 3. Debit entries include adjustments. Note: Deductions for omitted service will not be credited to this account but will be shown as a reduction of the expense.
		AIR TRANSPORTATION - DAMAGES ----------
53906	000	Primary Account: Air Transportation -- Damages This account is used to record reimbursements of damages to the air contract budget assessed against air contractors. Restricted to use by the St. Louis ISC. 1. Balance (credit) represents year-to-date reimbursements. 2. Credit entries include deductions and refunds specifically indicated as a fine or penalty by the contracting officer. 3. Debit entries include adjustments.
		RAILROAD SERVICES ----------
53909	000	Primary Account: Railroad Services This account is used to record fines penalties and refunds resulting from nonperformance or inadequate performance of transportation contracts by Rail Carriers. Credits for deductions will be coded to this account only when the Manager Transportation (Headquarters) has indicated that the deduction is to be made as a fine or penalty. 1. Balance (debit) represents year-to-date reimbursements. 2. Credit entries include deductions specifically indicated as a fine or penalty. 3. Debit entries include adjustments. Note: Deductions for omitted service will not be credited to this account but will be shown as a reduction of the expense.
		MISCELLANEOUS TRANSPORTATION ----------
53913	000	Primary Account: Miscellaneous Transportation This account is used to record fines penalties and refunds resulting from nonperformance or inadequate performance of transportation contracts by miscellaneous carriers. Also reimbursements to the transportation budget for other purposes. 1. Balance (debit) represents year-to-date reimbursements. 2. Credit entries include deductions specifically indicated as fines or penalties. 3. Debit entries include adjustments. Note: Deductions for omitted service will not be credited to this account but will be shown as a reduction of the expense.
		BUILDING RENT (RECURRING) PRIVATE LESSORS ----------
54101	000	Primary Account: Building Rent -- Lease/Rental Payments -- Recurring This account is used to record payments to private lessors for postal space in buildings occupied under lease/rental agreements. 1. Balance (debit) represents year-to-date rental payments. 2. Debit entries include current and prior period rental payments. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
54103	000	BUILDING RENT (RECURRING) GSA ---------- Primary Account: Building Rent -- GSA Reimbursement This account is used to record the reimbursable cost for space assigned to the Postal Service for its use in buildings under the Controller of the General Services Administration pursuant to the agreement between GSA and the Postal Service covering real and personal property. 1. Balance (debit) represents the year-to-date expenses for rental payments to GSA. 2. Debit entries include current and prior period rental payments to GSA. 3. Credit entries include adjustments.
54105	000	BUILDING RENT (RECURRING) GOVT AG. NOT GSA ---------- Primary Account: Building Rent -- Other Government Agencies Buildings This account is used to record payments made to government agencies other than GSA for postal space occupied under an occupancy permit in buildings controlled by the other government agencies. 1. Balance (debit) represents the year-to-date rental expense for rental payments to government agencies other than GSA for space. 2. Debit entries include current and prior period rental payments. 3. Credit entries include adjustments.
54121	000	BUILDING RENT (NON RECURRING) PRIVATE LESSORS ---------- Primary Account: Building Rent -- Temporary Space Payments This account is used to record payments made for temporary space obtained for postal use due to relocation of operations during major alterations holding Postal Service examinations holding conferences and for periods of heavy mail volume such as Christmas time. Also charged to the account are payments for advertising for lease or rental space. 1. Balance (debit) represents the year-to-date expense for rental payments for temporary space. 2. Debit entries include current and prior period rental space. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code (AIC) for Statements of Account reporting.
54121	603	RENTS NON-RECURRING PRIVATE LESSORS ---------- Primary Account: Building Rent -- Temporary Space Payments This account is used to record payments made for temporary space obtained for postal use due to relocation of operations during major alterations holding Postal Service examinations holding conferences and for periods of heavy mail volume such as Christmas time. Also charged to the account are payments for advertising for lease or rental space. 1. Balance (debit) represents the year-to-date expense for rental payments for temporary space. 2. Debit entries include current and prior period rental space. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code (AIC) for Statements of Account reporting. Subaccount Usage: Rents Nonrecurring Private Lessors
54127	000	RENTAL ALLOWANCES-POSTMASTERS ---------- Primary Account: Building Rent -- Nonrecurring -- Rental Allowances -- Postmaster This account is used to record payments to postmasters for providing space and for conducting postal operations in their buildings. 1. Balance (debit) represents the year-to-date expense for rental allowance payments to postmasters. 2. Debit entries include current and prior period rental allowance payments. 3. Credit entries include adjustments.
54129	000	PL & EQ.-BUILD. OCC. OUT/SUBLEASE-BROKER FEE ---------- Primary Account: Building Rent -- Nonrecurring -- Out/Subleasing Program -- Brokers Fees This account includes payments for services/fees to real estate brokers. Payment is to be made based on data provided by special Form 125 Lease or Rental Payment Information which will be annotated that a signed lease and rental check have been received. 1. Balance (debit) represents the year-to-date expense for services/ fees to real estate brokers. 2. Debit entries include current and prior period services/fees payments. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
54133	000	BLDG OCCUPANCY REAL ESTATE TAXES ---------- Primary Account: Building Rent -- Nonrecurring -- Building Occupancy Real Estate Taxes This account is used to record payments for real estate taxes when the Postal Service is responsible for such costs under the terms of the lease/rental agreement. 1. Balance (debit) represents the year-to-date expense for real estate taxes paid under the lease/rental agreement. 2. Debit entries include current and prior period real estate tax payments. 3. Credit entries include adjustments.
54135	000	MOVING EXPENSES ---------- Primary Account: Building Rent -- Nonrecurring -- Moving Expense This account is used to record payments for moving postal operations from one location to another building. 1. Balance (debit) represents the year-to-date expense for relocating postal operations. 2. Debit entries include current and prior period moving expenses. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code (AIC) for Statements of Account reporting.
54135	675	BUILDING OCCUPANCY - MOVING EXPENSE ---------- Primary Account: Building Rent -- Nonrecurring -- Moving Expense This account is used to record payments for moving postal operations from one location to another building. 1. Balance (debit) represents the year-to-date expense for relocating postal operations. 2. Debit entries include current and prior period moving expenses. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code (AIC) for Statements of Account reporting. Subaccount Usage: Building Occupancy Moving Expenses
54142	000	FUEL-OIL ---------- Primary Account: Building Rent -- Nonrecurring -- Heating Fuel -- Oil This account is used to record cost of fuel oil used for heating postal buildings. 1. Balance (debit) represents the year-to-date expense for fuel oil used in heating postal buildings. 2. Debit entries include current and prior period cost of heating oil. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Accounting reporting.
54142	561	OIL (HEATING) PO ---------- Primary Account: Building Rent -- Nonrecurring -- Heating Fuel -- Oil This account is used to record cost of fuel oil used for heating postal buildings. 1. Balance (debit) represents the year-to-date expense for fuel oil used in heating postal buildings. 2. Debit entries include current and prior period cost of heating oil. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Accounting reporting. Subaccount Usage: Heating Oil -- Post Office
54142	565	OIL (HEATING) VMF ---------- Primary Account: Building Rent -- Nonrecurring -- Heating Fuel -- Oil This account is used to record cost of fuel oil used for heating postal buildings. 1. Balance (debit) represents the year-to-date expense for fuel oil used in heating postal buildings. 2. Debit entries include current and prior period cost of heating oil. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Accounting reporting. Subaccount Usage: Heating Oil -- Vehicle Maintenance Facility

Expense Accounts

Account Number	Sub account	Account Description
54142	998	FUEL - OIL - IMPACCARD ---------- Primary Account: Building Rent -- Nonrecurring -- Heating Fuel -- Oil This account is used to record cost of fuel oil used for heating postal buildings. 1. Balance (debit) represents the year-to-date expense for fuel oil used in heating postal buildings. 2. Debit entries include current and prior period cost of heating oil. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Accounting reporting.
54143	000	FUEL-GAS ---------- Primary Account: Building Rent -- Nonrecurring -- Heating Fuel -- Gas This account is used to record the cost of gas used for heating postal buildings. 1. Balance (debit) represents the year-to-date expense for gas used in heating postal buildings. 2. Debit entries include current and prior period cost of gas heating. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting.
54143	566	GAS (HEATING) PO ---------- Primary Account: Building Rent -- Nonrecurring -- Heating Fuel -- Gas This account is used to record the cost of gas used for heating postal buildings. 1. Balance (debit) represents the year-to-date expense for gas used in heating postal buildings. 2. Debit entries include current and prior period cost of gas heating. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Heating Gas -- Post Office
54143	570	GAS (HEATING) VMF ---------- Primary Account: Building Rent -- Nonrecurring -- Heating Fuel -- Gas This account is used to record the cost of gas used for heating postal buildings. 1. Balance (debit) represents the year-to-date expense for gas used in heating postal buildings. 2. Debit entries include current and prior period cost of gas heating. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Heating Gas -- Vehicle Maintenance Facility
54144	000	FUEL-OTHER ---------- Primary Account: Heating Fuel -- Other This account is used to record the cost of other type fuel such as coal wood steam etc. used in heating postal buildings. 1. Balance (debit) represents the year-to-date expense for other types of heating fuel. 2. Debit entries include current and prior period cost of heating fuel. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting.
54144	576	OTHER (HEATING) PO ---------- Primary Account: Heating Fuel -- Other This account is used to record the cost of other type fuel such as coal wood steam etc. used in heating postal buildings. 1. Balance (debit) represents the year-to-date expense for other types of heating fuel. 2. Debit entries include current and prior period cost of heating fuel. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Heating Other -- Post Office

Expense Accounts

Account Number	Sub account	Account Description
54144	580	OTHER (HEATING) VMF ---------- Primary Account: Heating Fuel -- Other This account is used to record the cost of other type fuel such as coal wood steam etc. used in heating postal buildings. 1. Balance (debit) represents the year-to-date expense for other types of heating fuel. 2. Debit entries include current and prior period cost of heating fuel. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Heating Other -- Vehicle Maintenance Facility
54146	000	PLANT & EQUIPT-BLDG OCC-UTIL-TEL.SERV.PVT RES ---------- Primary Account: Utilities -- Official Telephone Service -- Private Residence This account is used to record the costs associated with the installation monthly recurring charges and the discontinuance of official telephone service installed in private residents of Postal Service employees. 1. Balance (debit) represents the year-to-date expense for official telephone service in the private residence of Postal Service employees. 2. Debit entries include current and prior period cost for telephone- related service. 3. Credit entries include adjustments.
54146	557	OFFICIAL TELEPHONE PRIVATE RESIDENCE ---------- Primary Account: Utilities -- Official Telephone Service -- Private Residence This account is used to record the costs associated with the installation monthly recurring charges and the discontinuance of official telephone service installed in private residents of Postal Service employees. 1. Balance (debit) represents the year-to-date expense for official telephone service in the private residence of Postal Service employees. 2. Debit entries include current and prior period cost for telephone- related service. 3. Credit entries include adjustments. Subaccount Usage: Official Telephone Private Residence
54150	000	PLANT & EQUIP-BLDG OCCUP-OTH-EXEC-CAP LEASES ---------- Primary Account: Other -- Executory Expense -- Capital Leases This account is used to record the costs for taxes maintenance etc. included in monthly rental costs for capital leases. 1. Balance (debit) represents year-to-date amounts charged to capital lease executory expense. 2. Debit entries include current and prior period executory expense. 3. Credit entries include adjustments.
54151	000	UTILITIES-ELECTRIC ---------- Primary Account: Utilities -- Electric This account is used to record the cost of electricity used by the Postal Service for operations. 1. Balance (debit) represents the year-to-date expense for electricity used by the Postal Service. 2. Debit entries include current and prior period cost of electricity. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting.
54151	551	ELECTRICITY PO ---------- Primary Account: Utilities -- Electric This account is used to record the cost of electricity used by the Postal Service for operations. 1. Balance (debit) represents the year-to-date expense for electricity used by the Postal Service. 2. Debit entries include current and prior period cost of electricity. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Electricity -- Post Office

Expense Accounts

Account Number	Sub account	Account Description
54151	555	ELECTRICITY VMF ---------- Primary Account: Utilities -- Electric This account is used to record the cost of electricity used by the Postal Service for operations. 1. Balance (debit) represents the year-to-date expense for electricity used by the Postal Service. 2. Debit entries include current and prior period cost of electricity. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Electricity -- Vehicle Maintenance Facility
54151	998	UTILITIES - PURCHASED VIA CREDIT CARD ---------- Primary Account: Utilities -- Electric This account is used to record the cost of electricity used by the Postal Service for operations. 1. Balance (debit) represents the year-to-date expense for electricity used by the Postal Service. 2. Debit entries include current and prior period cost of electricity. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting.
54152	000	UTILITIES-WATER ---------- Primary Account: Utilities -- Water This account is used to record the costs of water sewer services (when included in cost) and removal of trash when such cost is imposed by the local government. 1. Balance (debit) represents the year-to-date expense for water and sewage-related services. 2. Debit entries include current and prior period cost of water and sewage-related services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting.
54152	571	WATER PO ---------- Primary Account: Utilities -- Water This account is used to record the costs of water sewer services (when included in cost) and removal of trash when such cost is imposed by the local government. 1. Balance (debit) represents the year-to-date expense for water and sewage-related services. 2. Debit entries include current and prior period cost of water and sewage-related services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Water -- Post Office
54152	575	WATER VMF ---------- Primary Account: Utilities -- Water This account is used to record the costs of water sewer services (when included in cost) and removal of trash when such cost is imposed by the local government. 1. Balance (debit) represents the year-to-date expense for water and sewage-related services. 2. Debit entries include current and prior period cost of water and sewage-related services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Water -- Vehicle Maintenance Facility
54153	000	UTILITIES-OTHER ---------- Primary Account: Other -- Sewage Garbage and Trash Services This account is used to record the costs of sewer services when billed separately on the utility invoice and the removal of garbage and trash. 1. Balance (debit) represents the year-to-date expense for sewage garbage and trash disposal. 2. Debit entries include current and prior period cost of sewage garbage and trash disposal. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting.

Expense Accounts

Account Number	Sub account	Account Description
54153	581	GARBAGE AND SEWAGE DISPOSAL PO ---------- Primary Account: Other -- Sewage Garbage and Trash Services This account is used to record the costs of sewer services when billed separately on the utility invoice and the removal of garbage and trash. 1. Balance (debit) represents the year-to-date expense for sewage garbage and trash disposal. 2. Debit entries include current and prior period cost of sewage garbage and trash disposal. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Garbage and Sewage Disposal -- Post Office
54153	582	GARBAGE & SEWAGE DISPOSAL VMF ---------- Primary Account: Other -- Sewage Garbage and Trash Services This account is used to record the costs of sewer services when billed separately on the utility invoice and the removal of garbage and trash. 1. Balance (debit) represents the year-to-date expense for sewage garbage and trash disposal. 2. Debit entries include current and prior period cost of sewage garbage and trash disposal. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Garbage and Sewage Disposal -- Vehicle Maintenance Facility
54156	000	PLANT & EQ.-BLDG. OCC.-UTIL.-SHARED ENERGY CO ---------- Primary Account: Utilities -- Shared Energy Costs This account is used to record the amounts paid in connection with formalized contracts with vendors which lead to a sharing cost savings of Postal Service expenditures related to utility services. The concept of a shared savings plan entails contractor financing ownership and maintenance of an energy saving investment that is installed in a building owned by the Postal Service. After installation of energy conserving measures and/or management systems the contractor is paid a percentage of the measured energy cost savings. Note: Entry into shared Energy Savings projects require the approval of the respective district manager/postmaster within guidelines published by Engineering Headquarters. 1. Balance (debit) represents the year-to-date expenses for shared energy projects such as the one in San Diego CA. 2. Debit entries include current and prior period cost for the shared energy project. AIC 585 is used for Statement of Account reporting. 3. Credit entries include adjustments.
54156	585	SHARED ENERGY SAVINGS CONTRACT COSTS ---------- Primary Account: Utilities -- Shared Energy Costs This account is used to record the amounts paid in connection with formalized contracts with vendors which lead to a sharing cost savings of Postal Service expenditures related to utility services. The concept of a shared savings plan entails contractor financing ownership and maintenance of an energy saving investment that is installed in a building owned by the Postal Service. After installation of energy conserving measures and/or management systems the contractor is paid a percentage of the measured energy cost savings. Note: Entry into shared Energy Savings projects require the approval of the respective district manager/postmaster within guidelines published by Engineering Headquarters. 1. Balance (debit) represents the year-to-date expenses for shared energy projects such as the one in San Diego CA. 2. Debit entries include current and prior period cost for the shared energy project. AIC 585 is used for Statement of Account reporting. 3. Credit entries include adjustments. Subaccount Usage: Shared Energy Savings Contract Costs
54161	000	PLNT & EQUIP-BLDG OCCUPANCY-UTIL-CELL PHONES ---------- PLNT & EQUIP-BLDG OCCUPANCY-UTIL-CELL PHONES
54162	000	UTILITIES-WIRELESS PAGING AND DATA SERVICES ---------- UTILITIES-WIRELESS PAGING AND DATA SERVICES

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Account Number	Sub account	Account Description
54163	000	UTILITIES-COMBINED VOICE PAGING & DATA SVCS ---------- UTILITIES-COMBINED VOICE PAGING & DATA SVCS
54165	000	PL&EQ-BLDG OCC-UTILITIES -TELEPHONE SERVICES ---------- Primary Account: Utilities -- Telephone Services This account is used to record the costs related to telephone services cable services telegrams and other communication services. 1. Balance (debit) represents the year-to-date expense for telephone- related services. 2. Debit entries include current and prior period cost for telephone- related services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting.
54165	556	TELEPHONE PO ---------- Primary Account: Utilities -- Telephone Services This account is used to record the costs related to telephone services cable services telegrams and other communication services. 1. Balance (debit) represents the year-to-date expense for telephone- related services. 2. Debit entries include current and prior period cost for telephone- related services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Telephone -- Post Office
54165	560	TELEPHONE VMF ---------- Primary Account: Utilities -- Telephone Services This account is used to record the costs related to telephone services cable services telegrams and other communication services. 1. Balance (debit) represents the year-to-date expense for telephone- related services. 2. Debit entries include current and prior period cost for telephone- related services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: Telephone -- Vehicle Maintenance Facility
54165	998	PL&EQ-BLDG-OCC-UTLS-TELE SVC-IMPAC EXP REALL ---------- Primary Account: Utilities -- Telephone Services This account is used to record the costs related to telephone services cable services telegrams and other communication services. 1. Balance (debit) represents the year-to-date expense for telephone- related services. 2. Debit entries include current and prior period cost for telephone- related services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting.
54166	000	PL&EQ-BUILD OCC-UTIL-COMM-T1 NETWRK-COMRCIALS ---------- Primary Account: Utilities -- Communications -- T-1 Network -- Commercial This account is used to record payments for digital data and voice communication services related to Postal Service communications network for transmission of data and voice between installations. Included are costs for installation maintenance facility utilization and required interface devices. 1. Balance (debit) represents the year-to-date expense for T-1 communication services as stated above. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Note: This account is restricted to charges incurred under B/A 6N finance number 36-4012 Network Operations. (Commitment account 74166.)

Expense Accounts

Account Number	Sub account	Account Description
54167	000	PL&EQ-BLDG OCC UTILITIES-FED TELEC SYS (FTS) ---------- Primary Account: Utilities -- Federal Telecommunications Systems (FTS) This account is used to record payments to the General Services Administration for the use of the Federal Telecommunications System (FTS). 1. Balance (debit) represents the year-to-date expense for FTS services. 2. Debit entries include the current and prior period cost for FTS services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting.
54168	000	PL&EQ-BLDG OCC TWX & OTH TELEGRAPHIC PAYMNTS ---------- Primary Account: Utilities -- TWX and Other Telegraphic Payments This account is used to record payments for TWX and other telegraphic services. 1. Balance (debit) represents the year-to-date expense for TWX and other telegraphic services. 2. Debit entries include current and prior period cost of TWX and other telegraphic services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting.
54168	616	TWX AND OTHER TELEGRAPHIC EXPENSE PO ---------- Primary Account: Utilities -- TWX and Other Telegraphic Payments This account is used to record payments for TWX and other telegraphic services. 1. Balance (debit) represents the year-to-date expense for TWX and other telegraphic services. 2. Debit entries include current and prior period cost of TWX and other telegraphic services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: TWX and Other Telegraphic Expense -- Post Office
54168	618	TWX AND OTHER TELEGRAPHIC EXPENSE - VMF ---------- Primary Account: Utilities -- TWX and Other Telegraphic Payments This account is used to record payments for TWX and other telegraphic services. 1. Balance (debit) represents the year-to-date expense for TWX and other telegraphic services. 2. Debit entries include current and prior period cost of TWX and other telegraphic services. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting. Subaccount Usage: TWX and Other Telegraphic Expense -- Vehicle Maintenance Facility
54169	000	PL&EQ-BLDG OCC-COMM-PSDS NETWRK-COMMERCIAL ---------- Primary Account: Utilities -- Communications -- PSDS Network -- Commercial This account is used to record payments for PSDS data communication circuits for transmission of PSDS data between installations. Included are costs for installation maintenance facility utilization and required interface devices. 1. Balance (debit) represents the year-to-date expense for PSDS communication services. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Note: This account is restricted to charges incurred under B/A 6N Finance 36-4012. This pertains to old contractual obligations. New contractual circuit costs will be charged to B/A 7X finance number 10- 0320 Information Systems. (Commitment account 74169.)
54221	000	EXP BLDG IMPV & UNDRGND STOR TANK-TEST & MONI ---------- Primary Account: Underground Storage Tanks Program -- Testing and Monitoring This account is used to record contractual costs of underground storage tank testing and monitoring under this program. 1. Balance (debit) represents the year-to-date expenses for testing and monitoring of underground storage tanks. 2. Debit entries include current and prior period cost as described above. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
54222	000	EXP BLDG IMPV & UNDRGND STOR TANK-SUPP COSTS ---------- Primary Account: Underground Storage Tanks Program -- Support Costs This account is used to record contractual costs of environmental consultants and other support type cost in executing this program. 1. Balance (debit) represents the year-to-date expenses described above. 2. Debit entries include current and prior period costs for environmental consultants and other support type costs. 3. Credit entries include adjustments.
54223	000	EXP BLDG IMPV & UNDRGND STOR TANK-REP/CLEANUP ---------- Primary Account: Underground Storage Tanks Program -- Repair/Cleanup Cost This account is used to record contractual costs for repair and/or cleanup of leaking underground storage tanks under this program. 1. Balance (debit) represents the year-to-date expenses described above. 2. Debit entries include current and prior period costs for repair and/or cleanup leaking underground storage tanks. 3. Credit entries include adjustments.
54231	000	REPAIRS USPS-OWNED BUILDINGS ---------- Primary Account: Repairs -- Postal Service-Owned Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes.
54231	690	REPAIRS-USPS OWNED BUILDINGS - PO ---------- Primary Account: Repairs -- Postal Service-Owned Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes. Subaccount Usage: Repairs USPS Owned Buildings -- Post Office
54231	691	REPAIRS-USPS OWNED BUILDINGS - VMF ---------- Primary Account: Repairs -- Postal Service-Owned Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes. Subaccount Usage: Repairs USPS Owned Buildings -- Vehicle Maintenance Facility
54231	997	PLANT&EQUIP REPAIRS - USPS OWNED BLDGS - OSHA ---------- Primary Account: Repairs -- Postal Service-Owned Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes.

Expense Accounts

Account Number	Sub account	Account Description
54231	998	REPAIRS-USPS-OWNED BLDGS-IMPAC EXP REALLOC ---------- Primary Account: Repairs -- Postal Service-Owned Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes.
54232	000	ALTERATIONS USPS-OWNED BUILDINGS ---------- Primary Account: Alterations -- Postal Service-Owned Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior period cost as described above. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.
54232	602	ALTERATIONS USPS OWNED BLDGS - PO ---------- Primary Account: Alterations -- Postal Service-Owned Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior period cost as described above. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Alterations USPS Owned Buildings -- Post Office
54232	605	ALTERATIONS USPS OWNED BUILDINGS - VMF ---------- Primary Account: Alterations -- Postal Service-Owned Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior period cost as described above. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Alterations USPS Owned Buildings -- Vehicle Maintenance Facility
54232	632	ALTERS USPS OWND BLDGS-ARCH BARRIERS CMPL EXP ---------- Primary Account: Alterations -- Postal Service-Owned Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior period cost as described above. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes. Subaccount Usage: Architectural Barriers Compliance Expense
54232	997	PLANT&EQUIP ALTERATIONS-USPS OWNED BLDGS-OSHA ---------- Primary Account: Alterations -- Postal Service-Owned Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior period cost as described above. 3. Credit entries include adjustments. Note: This account is assigned an account identifier code for Statements of Account reporting purposes.

Expense Accounts

Account Number	Sub account	Account Description
54233	000	ALTERATIONS LEASED BUILDINGS ---------- Primary Account: Alterations -- Leased Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes.
54233	692	ALTERATIONS - LEASED BUILDINGS - PO ---------- Primary Account: Alterations -- Leased Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes. Subaccount Usage: Alterations Leased Buildings -- Post Office
54233	693	ALTERATIONS - LEASED BUILDINGS - VMF ---------- Primary Account: Alterations -- Leased Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes. Subaccount Usage: Alterations Leased Buildings -- Vehicle Maintenance Facility
54233	997	PLANT&EQUIP ALTERATIONS-LEASED BLDGS - OSHA ---------- Primary Account: Alterations -- Leased Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes.
54234	000	REPAIRS LEASED BUILDINGS ---------- Primary Account: Repairs -- Leased Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes.
54234	694	REPAIRS - LEASED BUILDINGS - PO ---------- Primary Account: Repairs -- Leased Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes. Subaccount Usage: Repairs Leased Buildings -- Post Office

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Account Number	Sub account	Account Description
54234	695	REPAIRS - LEASED BUILDINGS - VMF ---------- Primary Account: Repairs -- Leased Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes. Subaccount Usage: Repairs Leased Buildings -- Vehicle Maintenance Facility
54234	997	PLANT&EQUIP REPAIRS - LEASED BLDGS - OSHA ---------- Primary Account: Repairs -- Leased Buildings This account is used to record the costs of design construction and support services for building projects classified as expense in accordance with the capital and expense criteria. 1. Balance (debit) represents the year-to-date expense described above. 2. Debit entries include current and prior year costs as described above. 3. Credit entries include any adjustments. Note: These accounts are assigned account identifier codes for Statements of Account reporting purposes.
54242	000	RESEARCH AND DEVELOPMENT EXPENSE ---------- Primary Account: Research and Development Expense This account is used to record costs associated with research and engineering projects classified as expense. Included are such costs for engineering and design services evaluation services and costs material and outside labor required to accomplish the project. 1. Balance (debit) represents the year-to-date expense of research projects as described above. 2. Debit entries include current and prior period cost of research projects. 3. Credit entries include adjustments.
54248	000	P&E-EXPEN BLDGS IMPRO&OTH PROJ-AFFIRM ACTION ---------- Primary Account: Affirmative Action Development This account is used to record expenditures made with funds allocated for Affirmative Action Development. 1. Balance (debit) represents the year-to-date expenses for Affirmative Action Development. 2. Debit entries include all noncapital purchases other expenditures and Statement of Account purchases in AIC 677. 3. Credit entries include adjustments.
54248	677	AFFIRMATIVE ACTION DEVELOPMENT EXPENSE ---------- Primary Account: Affirmative Action Development This account is used to record expenditures made with funds allocated for Affirmative Action Development. 1. Balance (debit) represents the year-to-date expenses for Affirmative Action Development. 2. Debit entries include all noncapital purchases other expenditures and Statement of Account purchases in AIC 677. 3. Credit entries include adjustments. Subaccount Usage: Affirmative Action Development Expense
54249	000	AFFIRM ACTION DEVEL FUND COSTS CONTRA OFFSET ---------- Primary Account: Affirmative Action Development Expenses -- Contra Offset This memorandum account is used as a contra offset to record the amount of authorized Affirmative Action Development expenses reported as ""servicewide"" at the Headquarters level (see account 54248 for other required entries). 1. Balance (credit) represents Affirmative Action Development expenses offset to""servicewide"" costs. 2. Debit entries include adjustments. 3. Credit entries represent identified and authorized Affirmative Action Development expenses offset to ""servicewide"" costs.

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Account Number	Sub account	Account Description
54251	000	FACILITIES PLANNING CONTRACTORS-NON PROJECT ---------- Primary Account: Nonproject Oriented Services This account is used to record the cost of nonproject oriented facility services such as contracts for planning purposes and other facilities services costs which cannot be associated to specific building projects. Payments for service generally are processed through PACS. 1. Balance (debit) represents the year-to-date expense for nonproject oriented services. 2. Debit entries include current and prior period cost for nonproject oriented services. 3. Credit entries include adjustments.
54253	000	FACILITIES MAN. SUPPORT SERS. CONTRACT COST ---------- Primary Account: Other Project Expense Payments This account is used to record payments made to contractors for appraisals related to disposal of excess postal property and payments for nonproject labor services provided under contract by engineering/architectural firms. 1. Balance (debit) represents the year-to-date expense as described above. 2. Debit entries include current and prior period cost as described above. 3. Credit entries include adjustments.
54260	000	LAND&AIR RIGHTS-CONST. EXPENSE ---------- Primary Account: Canceled Building Projects -- Land This account is used to record payments for support services etc. related to land purchase against commitments in the land service 86_ _ _ accounts on capital facility projects canceled prior to the purchase of the land. 1. Balance (debit) represents the total payments written off to expense. 2. Debit entries include current and prior year payments related to the land part of the canceled facility project. 3. Credit entries include adjustments.
54270	000	BLDGS&STRUCTURES-CONST. EXPENSE ---------- Primary Account: Canceled Building Projects -- Buildings This account is used to record payments for support services design and other costs related to the building commitments in the series 86_ _ _ accounts on capital facility projects canceled prior to completion of the project. 1. Balance (debit) represents the total payments written off to expense. 2. Debit entries include current and prior year payments related to the building portion of the canceled project. 3. Credit entries include adjustments.
54320	000	DEPRECIATION-BUILDINGS ---------- Primary Account: Depreciation -- Buildings This account is used to record depreciation expense on Postal Service-owned buildings. 1. Balance (debit) represents the year-to-date depreciation expense on Postal Service-owned buildings. 2. Debit entries include current and prior period depreciation expense. (Credit contra account 17910.) 3. Credit entries include adjustments.
54330	000	DEPRECIATION-EQUIPMENT ---------- Primary Account: Depreciation -- Equipment This account is used to record the depreciation expense on mail processing customer services and postal support equipment including automatic data processing equipment. 1. Balance (debit) represents the year-to-date depreciation expense for the above equipment. 2. Debit entries include current and prior depreciation costs (Credit contra accounts 17920 17940 and 17950.) 3. Credit entries include adjustments.
54340	000	DEPRECIATION-MOTOR VEHICLES ---------- Primary Account: Depreciation -- Motor Vehicles This account is used to record the accumulative fiscal year depreciation expense on motor vehicles. 1. Balance (debit) represents the year-to-date depreciation expense for motor vehicles. 2. Debit entries include current and prior period depreciation costs on motor vehicles. (Credit contra account 17930.) 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
54350	000	AMORTIZATION LEASEHOLD IMPROVEMENTS ---------- Primary Account: Amortization -- Leasehold Improvements This account is used to record the amortization expense for leasehold improvements on buildings occupied by the Postal Service under lease rental agreements. 1. Balance (debit) represents the year-to-date amortized expense on leasehold improvements. 2. Debit entries include current and prior period amortized costs of leasehold improvements. (Credit contra account 15301.) 3. Credit entries include adjustments.
54360	000	PLANT & EQUIP-DEPREC/AMORT-CAP LEASES ---------- Primary Account: Amortization -- Capital Leases 1. Balance (debit) represents the year-to-date amortized expense on capital leases. 2. Debit entries include current and prior period amortized costs of capital leases.(Credit contra account 15305.069.) 3. Credit entries include adjustments.
54370	000	PLNT&EQIP-DEPRRECIATION-DELV CONFRMTN EQUIP ---------- PLNT&EQIP-DEPRRECIATION-DELV CONFRMTN EQUIP
54401	000	PL&EQ-EQ RNTL-OTH THN VEH-ADP EQUIPMENT ---------- Primary Account: Automatic Data Processing Equipment This account is used to record the rental payments for automatic data processing equipment including installation. 1. Balance (debit) represents year-to-date expenses for the rental of ADP and PSDS equipment. 2. Debit entries include current and prior period charges and ADP and PSDS equipment rental. 3. Credit entries include adjustments.
54401	588	ADP EQUIPMENT RENTAL-PO ---------- Primary Account: Automatic Data Processing Equipment This account is used to record the rental payments for automatic data processing equipment including installation. 1. Balance (debit) represents year-to-date expenses for the rental of ADP and PSDS equipment. 2. Debit entries include current and prior period charges and ADP and PSDS equipment rental. 3. Credit entries include adjustments. Subaccount Usage: ADP Equipment Rental -- Post Office
54401	613	ADP EQUIPMENT RENTAL-VMF ---------- Primary Account: Automatic Data Processing Equipment This account is used to record the rental payments for automatic data processing equipment including installation. 1. Balance (debit) represents year-to-date expenses for the rental of ADP and PSDS equipment. 2. Debit entries include current and prior period charges and ADP and PSDS equipment rental. 3. Credit entries include adjustments. Subaccount Usage: ADP Equipment Rental -- Vehicle Maintenance Facility
54402	000	PL&EQ-EQUIP RNTL-OTH THN VEH-COMM VAL ADD NET ---------- Primary Account: Communications -- Value Added Network This account is used to record payments for data communication services (other than voice) provided by authorized value added network carriers. 1. Balance (debit) represents year-to-date expenses for data communication services. 2. Debit entries include current and prior period charges for data communication services. 3. Credit entries include adjustments. Note: Value added network carriers provide service over and above the basic transmission facility. Other services include but are not limited to temporary data storage error detection/correction and message storage and forwarding. Included are any/all chargeable costs for initial start-up facility utilization and/or required interface devices. This account is restricted for charges to B/A code 6N finance number 36-4012 Network Operations. B/A 7X finance number 10-0320 Information Systems will be used for specific costs.

Expense Accounts

Account Number	Sub account	Account Description
54403	000	PL&EQ-EQ.RNTAL OTHER VEH.-COMM.-DATA NETW.-CO ---------- Primary Account: Communications -- Data Network -- Commercial This account is used to record payments for data communications circuits related to the Postal Service communications network for transmission of data between installations. Included are costs for installation maintenance facility utilization and required interface services. 1. Balance (debit) represents year-to-date expenses paid to commercial companies for ADP and PSDS communication networks. 2. Debit entries include current and prior period charges paid to commercial companies. 3. Credit entries include adjustments.
54404	000	PL&EQ-EQ RNTL OTH THN VEH-COM-PEN-VC NET-CMCL ---------- Primary Account: Communications -- Voice -- Commercial This account is used to record payments for voice communication services related to the Private Electronic Network (PEN) communication network for transmission of voice between postal installations. Included are any/all costs for installation maintenance facility utilization and required interface devices. 1. Balance (debit) represents year-to-date expense for voice communication services. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Note: This account is restricted to charges incurred under B/A 6J finance number 10-4450. (Commitment account 74404.)
54405	000	COMMUNICATIONS-ADP-GSA RENTAL EQUIPMENT ---------- Primary Account: Communications -- GSA Transmission Lines This account is used to record payments to the General Services Administration for rental/installation of data transmission lines used for the Postal Service communications network between ADP installations and the PSDS. (Commitment account 74405.) 1. Balance (debit) represents year-to-date payments to GSA for rental/installation of data transmission lines. 2. Debit entries include current and prior period charges by GSA. 3. Credit entries include adjustments.
54406	000	PL&EQ-EQ RENT OTHR THAN VEH-TELCOMM EQUIP ---------- Primary Account: Telecommunication Equipment This account is used to record the rental payments for telecommunications equipment including installation cost. (Commitment account 74406.) 1. Balance (debit) represents year-to-date expenses for telecommunications equipment. 2. Debit entries include amounts reported in AIC 617 on the Statements of Account. 3. Credit entries include adjustments.
54406	617	TELECOMMUNICATIONS EQUIPMENT RENTAL ---------- Primary Account: Telecommunication Equipment This account is used to record the rental payments for telecommunications equipment including installation cost. (Commitment account 74406.) 1. Balance (debit) represents year-to-date expenses for telecommunications equipment. 2. Debit entries include amounts reported in AIC 617 on the Statements of Account. 3. Credit entries include adjustments. Subaccount Usage: Telecommunications Equipment Rental
54406	998	PL&EQ RENT OTH VEH-TELCOM EQ-IMPAC EXP REALL ---------- Primary Account: Telecommunication Equipment This account is used to record the rental payments for telecommunications equipment including installation cost. (Commitment account 74406.) 1. Balance (debit) represents year-to-date expenses for telecommunications equipment. 2. Debit entries include amounts reported in AIC 617 on the Statements of Account. 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
54407	000	PL&EQ-EQ-RENT OTH THAN VEH-PSDS EQUIP ---------- Primary Account: PSDS Equipment This account is used to record the rental payments for PSDS equipment and installation costs. (Commitment account 74407.) 1. Balance (debit) represents year-to-date expenses for PSDS equipment rental and installation. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
54411	000	EQUIPMENT RENTAL-OTHER ---------- Primary Account: Equipment Rental -- Other This account is used to record payments for rental equipment other than ADP equipment including installation cost. (Commitment account 7441.) 1. Balance (debit) represents year-to-date expenses for equipment rental. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
54411	572	EQUIPMENT RENTAL - PO ---------- Primary Account: Equipment Rental -- Other This account is used to record payments for rental equipment other than ADP equipment including installation cost. (Commitment account 7441.) 1. Balance (debit) represents year-to-date expenses for equipment rental. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Subaccount Usage: Equipment Rental -- Post Office
54411	573	EQUIPMENT RENTAL - VMF ---------- Primary Account: Equipment Rental -- Other This account is used to record payments for rental equipment other than ADP equipment including installation cost. (Commitment account 7441.) 1. Balance (debit) represents year-to-date expenses for equipment rental. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Subaccount Usage: Equipment Rental -- Vehicle Maintenance Facility
54411	998	EQUIP RENTAL-OTHER-OMPAC EXP REALLOC ---------- Primary Account: Equipment Rental -- Other This account is used to record payments for rental equipment other than ADP equipment including installation cost. (Commitment account 7441.) 1. Balance (debit) represents year-to-date expenses for equipment rental. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
54511	000	PL&EQ-ADP EQ-REPAIRS/MAINTENANCE ---------- Primary Account: ADP Equipment This account is used to record payments made to private firms for repair and maintenance of ADP equipment. (Commitment account 74511.) 1. Balance (debit) represents year-to-date payments to private firms for repair and maintenance of ADP equipment. 2. Debit entries include amounts reported in AIC 688 on the Statements of Account. 3. Credit entries are adjustments.
54511	688	ADP EQUIPMENT REPAIR/MAINTENANCE ---------- Primary Account: ADP Equipment This account is used to record payments made to private firms for repair and maintenance of ADP equipment. (Commitment account 74511.) 1. Balance (debit) represents year-to-date payments to private firms for repair and maintenance of ADP equipment. 2. Debit entries include amounts reported in AIC 688 on the Statements of Account. 3. Credit entries are adjustments. Subaccount Usage: ADP Equipment Maintenance/Repair

Expense Accounts

Account Number	Sub account	Account Description
54512	000	PL&EQ-EQ RPAIRS/MAINT&OTH EXP-TELCO EQ-RP&MNT ---------- Primary Account: Telecommunications Equipment -- Repairs/Maintenance This account is used to record payments made to private firms for repair and maintenance of telecommunications equipment. (Commitment account 74512.) 1. Balance (debit) represents year-to-date expenses for repair and maintenance of telecommunications equipment. 2. Debit entries include amounts reported in AIC 626 on the Statements of Account. 3. Credit entries are adjustments.
54512	626	TELECOMMUNICATIONS EQUIPMENT REPAIR/MAINT ---------- Primary Account: Telecommunications Equipment -- Repairs/Maintenance This account is used to record payments made to private firms for repair and maintenance of telecommunications equipment. (Commitment account 74512.) 1. Balance (debit) represents year-to-date expenses for repair and maintenance of telecommunications equipment. 2. Debit entries include amounts reported in AIC 626 on the Statements of Account. 3. Credit entries are adjustments. Subaccount Usage: Telecommunications Equipment Maintenance/Repair
54513	000	PL&EQ-EQUIP RPR/MAINT OTH EXP-PSDS EQ-RP&MNT ---------- Primary Account: PSDS Equipment -- Repairs/Maintenance This account is used to record payments made to private firms for repair and maintenance of PSDS equipment. (Commitment account 74513.) 1. Balance (debit) represents year-to-date payments for repairs and maintenance of PSDS equipment. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
54518	000	ADMIN. EQUIP-OTHER THAN ADP-REPAIR/MAINT. ---------- Primary Account: Administration Office Equipment Other Than ADP -- Repairs/ Maintenance This account is used to record payments to private firms for repair and maintenance of equipment (other than ADP equipment and motor vehicles) located at Postal Service Headquarters areas districts and post offices. (Commitment account 74518.) 1. Balance (debit) represents year-to-date payments to private firms for equipment repairs and maintenance at administrative offices. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
54521	000	POSTAL OPER. EQUIP-REPAIR/MAINT ---------- Primary Account: Postal Operation Equipment This account is used to record payments to private firms for repairs and maintenance of equipment such as office machines and furniture letter boxes mail processing equipment used in postal operations as distinguished from building operations. (Commitment account 74521.) 1. Balance (debit) represents year-to-date expenses for the repair/ maintenance of Postal Operations Equipment. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
54521	998	POSTAL OPR EQUIP-REPAIR/MNT-IMPAC EXP REALLOC ---------- Primary Account: Postal Operation Equipment This account is used to record payments to private firms for repairs and maintenance of equipment such as office machines and furniture letter boxes mail processing equipment used in postal operations as distinguished from building operations. (Commitment account 74521.) 1. Balance (debit) represents year-to-date expenses for the repair/ maintenance of Postal Operations Equipment. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
54523	000	BUILDING EQUIP-REPAIR/MAINT ---------- Primary Account: Building Equipment This account is used to record payments for repair and servicing equipment used for building maintenance such as lawn mowers floor polishers power sweepers vacuum cleaners etc. (Commitment account 74523.) 1. Balance (debit) represents year-to-date expenses for repairs/ maintenance of building equipment. 2. Debit entries include current and year-to-date charges. 3. Credit entries include adjustments.
54543	000	VEHICLE REPAIR AND MAINTENANCE ---------- Primary Account: Motor Vehicles This account is used to record payments to commercial garages for repair and maintenance including other contractual costs related to motor vehicles. 1. Balance (debit) represents year-to-date expenses for repair and maintenance of motor vehicles. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
54543	604	VEHICLE REPAIR AND MAINTENANCE ---------- Primary Account: Motor Vehicles This account is used to record payments to commercial garages for repair and maintenance including other contractual costs related to motor vehicles. 1. Balance (debit) represents year-to-date expenses for repair and maintenance of motor vehicles. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Subaccount Usage: Vehicle Repair and Maintenance
54545	000	ELECTRIC POWER FOR MOTOR VEHICLES ---------- Primary Account: Motor Vehicles -- Electric Power This account is used to record the cost of electric current to recharge batteries used in electric vehicles. 1. Balance (debit) represents year-to-date motor vehicle electric power charges. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
54546	000	VEHICLE ACCIDENT COST (DEBIT) ---------- Primary Account: Motor Vehicles -- Accident Repair Cost -- VMAS This account is used to record cost for motor vehicle accident repairs. Debit this account each accounting period with the cost of repairs obtained from the vehicle management accounting system (VMAS). (Credit contra account 54547.) 1. Balance (debit) represents the year-to-date cost of repairs for vehicle accidents. 2. Debit entries include current and prior period expenses. (Credit contra account 54547.) 3. Credit entries include adjustments. Note: The combined balance of accounts 54546 and 54547 will be zero at all times.
54547	000	VEHICLE ACCIDENT COST (CREDIT) ---------- Primary Account: Motor Vehicles -- Accident Repair Cost This account is used to record the cost of motor vehicle accident repairs. (Debit contra account 54546.) Utilizing the contra account 54546 permits a transfer of expenses from line 3H to 3M. 1. Balance (credit) represents the year-to-date cost of vehicle accident repairs. 2. Debit entries include current and prior period expenses. (Debit contra account 54546.) 3. Credit entries include adjustments. Note: Credit this account with the same amount charged to account 54546 each accounting period.

Expense Accounts

Account Number	Sub account	Account Description
54610	000	PL&EQ - GAIN/LOSS - SALE OF LAND & BUILDINGS ---------- Primary Account: Land and Building Gain or Loss on Sale or Trade This account is used to record the gain or loss on the sale or trade of postal-owned land and buildings. (Contra accounts 54960 and 17910.) 1. Balance (debit) represents the year-to-date gain or loss on the sale or trade of land and buildings. 2. Debit entries include (a) current and prior period losses on the sale or trade and (b) adjustments. 3. Credit entries include (a) current and prior period gains on the sale or trade and (b) adjustments.
54620	000	GAIN/LOSS-RETIREMENT/SALE/TRADE MISC.EQUIP ---------- Primary Account: Equipment Gain or Loss on Sale Trade or Retirement This account is used to record the gain or loss on the sale trade or retirement of personal property (except motor vehicles) such as mail processing customer services and postal support equipment including automatic data processing equipment. Credit appropriate contra accounts 17920 17940 17950 14361 and 54963. 1. Balance (debit/credit) represents the year-to-date gain or loss on the sale trade or retirement of personal property. 2. Debit entries include (a) current and prior period losses and (b) adjustments. 3. Credit entries include (a) current and prior period gains and (b) adjustments.
54630	000	GAIN/LOSS-SALE OF MOTOR VEHICLES ---------- Primary Account: Motor Vehicles -- Gain or Loss on Sale Trade or Retirement This account is used to record the gain or loss on the sale trade or retirement of postal-owned vehicles. (Contra accounts 54965 and 17930.) 1. Balance (debit/credit) represents the year-to-date gain or loss on the sale trade or retirement of motor vehicles. 2. Debit entries include (a) current and prior period losses and (b) adjustments. 3. Credit entries include (a) current and prior period gains and (b) adjustments.
54640	000	PLANT & EQUIP-MAIL PROCESS EQUIP ---------- Primary Account: Mail Processing -- Equipment Valuation Adjustments This account is used to record the expense for estimated write offs or write-downs of valuation of mail processing equipment. Restricted to use by the St. Louis ISC. 1. Balance (debit) represents the expense of mail processing equipment write offs or write-downs. 2. Debit entries represent increases in the expense. (Credit contra account 17203 Reserve for Mail Processing Equipment Disposal or Write-Downs.) 3. Credit entries represent decreases to the expense. (Debit contra account 17203 Reserve for Mail Processing Equipment Disposal or Write-Downs.)
54650	000	PLANT & EQUIP-G/L-CAP LEASES TERMINATION ---------- Primary Account: Capital Leases Termination This account is used to record the gain or loss on the termination of leases recorded as capital. 1. Balance (debit/credit) represents the year-to-date gain or loss on the termination of capital leases. 2. Debit entries include (a) current and prior period losses and (b) adjustments. 3. Credit entries include (a) current and prior period gains and (b) adjustments.
54911	000	DAMAGES TO PROPERTY-OTHER THAN VEHICLES ---------- Primary Account: Government-Owned Equipment This account is used to record reimbursements received as the result of damages to government-owned personal property other than motor vehicles in the custody and control of the Postal Service. 1. Balance (credit) represents year-to-date reimbursements for damage to government-owned equipment. 2. Credit entries include current and prior period reimbursements. 3. Debit entries include adjustments.

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Account Number	Sub account	Account Description
54911	153	DAMAGES TO PROPERTY-OTHER THAN VEHICLES ---------- Primary Account: Government-Owned Equipment This account is used to record reimbursements received as the result of damages to government-owned personal property other than motor vehicles in the custody and control of the Postal Service. 1. Balance (credit) represents year-to-date reimbursements for damage to government-owned equipment. 2. Credit entries include current and prior period reimbursements. 3. Debit entries include adjustments. Subaccount Usage: Damage to Property Other than Vehicles
54913	000	DAMAGES TO VEHICLES ---------- Primary Account: Motor Vehicles This account is used to record reimbursement received as the result of damages to government-owned vehicles in the custody and control of the Postal Service. 1. Balance (credit) represents year-to-date reimbursements for motor vehicle damages. 2. Credit entries include current and prior period reimbursements. 3. Debit entries include adjustments.
54913	162	REIMBURSEMENT FOR DAMAGES TO VEHICLES ---------- Primary Account: Motor Vehicles This account is used to record reimbursement received as the result of damages to government-owned vehicles in the custody and control of the Postal Service. 1. Balance (credit) represents year-to-date reimbursements for motor vehicle damages. 2. Credit entries include current and prior period reimbursements. 3. Debit entries include adjustments. Subaccount Usage: Reimbursement for Damages to Vehicles
54915	000	REIMBURSEMENT/COST RECOVERY MISCELLANEOUS ---------- This account is used to record miscellaneous reimbursements or cost recoveries including semi- postal stamps. 1. Balance (credit) represents reimbursements or cost recoveries offsetting expenses. 2. Credit entries are amounts collected as reimbursements or cost recoveries. 3. Debit entries are adjustments.
54951	000	RENT - PRIVATE CONCERNS ---------- Primary Account: Rental Income -- Private Concerns This account is used to record rental income from private concerns for subleasing in Postal Service buildings under lease agreement. 1. Balance (credit) represents year-to-date rental income from private concerns. 2. Credit entries include current and prior period rental income. 3. Debit entries include adjustments.
54953	000	RENT/FUEL&UTILITIES-US GOVT. AGENCIES ---------- Primary Account: Rental Income -- General Services Administration This account is used to record the quarterly reimbursement from the General Services Administration for fuel utilities and space in Postal Service buildings occupied by other government agencies. 1. Balance (credit) represents year-to-date rental income from GSA. 2. Credit entries include current and prior rental income. 3. Debit entries include adjustments.
54960	000	REIMBURSEMENT & COST REDUCTION CONTROL ---------- Primary Account: Collections From Sale of Property Plant and Equipment -- Control Account This control account is used to record reimbursements for property plant and equipment sold or traded. 1. Balance (debit) represents the net credit balance in accounts 54961 54963 and 54965. 2. Debit entries include reimbursements received and recorded in accounts 54961 54963 and 54965. 3. Credit entries include adjustments. Note: This is a contra control account to accounts 54961-54965. Its purpose is to balance the Fund/Nonfund Reconciliation Statements in the General Ledger.

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Account Number	Sub account	Account Description
54961	000	LAND & BUILDINGS-COLLECTIONS FROM SALE ---------- Primary Account: Collections From Sales and Trades -- Land and Buildings This account is used to record the amount of sales or trades of land and buildings. 1. Balance (credit) represents the year-to-date amount of the sale or trade of land and buildings. 2. Credit entries include amounts of the sale or trade. 3. Debit entries include adjustments.
54963	000	MISC. EQUIP.-COLLECTIONS FROM SALE ---------- Primary Account: Collections From Sales Trades and Retirements -- Miscellaneous Equipment This account is used to record funds received from the sale trade retirement (salvage) of miscellaneous items and equipment. 1. Balance (credit) represents year-to-date amount of the sale trade or retirement of miscellaneous equipment. 2. Credit entries include amounts from sale trade and retirement of equipment. 3. Debit entries include adjustments.
54965	000	MOTOR VEHICLES-COLLECTIONS FROM SALE ---------- Primary Account: Collections From Sales Trades and Retirements -- Motor Vehicles This account is used to record receipts for the sale trade or retirement (salvage) of motor vehicles. 1. Balance (credit) represents the year-to-date amount of the sale trade or retirement. 2. Credit entries include amounts from sale trade and retirement. 3. Debit entries include adjustments.
54965	154	MOTOR VEHICLES-COLLECTIONS FROM SALES ---------- Primary Account: Collections From Sales Trades and Retirements -- Motor Vehicles This account is used to record receipts for the sale trade or retirement (salvage) of motor vehicles. 1. Balance (credit) represents the year-to-date amount of the sale trade or retirement. 2. Credit entries include amounts from sale trade and retirement. 3. Debit entries include adjustments. Subaccount Usage: Sale of Motor Vehicles
55101	000	COMMER. HIRED MOTOR VEHICLES-TORT CLAIMS ---------- Primary Account: Commercially-Hired Vehicle This account is used to record the amount paid or payable for administrative settlement under the Federal Tort Claims Act of motor vehicle accidents in which postal employees were operating commercially hired vehicles. 1. Balance (debit) represents the year-to-date expenses for tort claim settlements of motor vehicle accidents under the Federal Tort Claims Act occurring during the postal employee's operation of commercially hired vehicles. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Note: Damage to the commercially hired vehicle should be charged to account 52459.
55103	000	HIRED FR POSTAL EMP.MOTOR VEH.-TORT CLAIMS ---------- Primary Account: Vehicle Hired From Postal Employees This account is used to record the amount paid or payable for administrative settlement of motor vehicle accident claims under the Federal Tort Claims Act in which postal employees were operating vehicles hired from postal employees. 1. Balance (debit) represents the year-to-date expenses for tort claim settlements of motor vehicle accidents occurring during postal employees' operation of vehicles hired from postal employees. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
55105	000	RURAL CARRS.MOTOR VEHICLES-TORT CLAIMS ---------- Primary Account: Rural Carrier Vehicles This account is used to record the amount paid or payable for administrative settlement under the Federal Tort Claims Act of motor vehicle claims in which the postal employee was operating a rural carrier vehicle. 1. Balance (debit) represents the year-to-date expense for tort claim settlements of motor vehicle accidents occurring when the postal employee was operating a rural carrier vehicle. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
55107	000	US GOVT OWNED MOTOR VEHICLES TORT CLAIMS ---------- Primary Account: U.S. Government-Owned Vehicles This account is used to record the amount paid or payable for the administrative settlement of motor vehicle claims under the Federal Tort Claims Act in which the postal employee was operating a U.S. government-owned vehicle.
55212	000	ACCIDENTS ON GOVT. OWNED PROPERTY ---------- Primary Account: Nonmotor Vehicle Accidents -- Accidents on Government- Owned Property This account is used to record amounts paid or payable for administrative settlement of claims under the Federal Tort Claims Act for nonmotor vehicle accidents on government-owned property. 1. Balance (debit) represents the year-to-date expense for tort claim settlements for nonmotor vehicle accidents on government- owned property. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Note: This account does not include damages to rental property if such damages are payable under lease or rental agreement terms but they should be charged to the proper rental account. Also damage to commercially hired vehicles should be charged to account 52459.
55213	000	ACCIDENTS ON LEASED PROP. OTHER THAN USGOVT. ---------- Primary Account: Nonmotor Vehicle Accidents -- Accidents on Leased Property -- Other Than U.S. Government This account is used to record amounts paid or payable for administrative settlement of claims under the Federal Tort Claims Act for nonmotor vehicle accidents on leased property -- other than U.S. government-owned. 1. Balance (debit) represents the year-to-date expense for tort claim settlements for nonmotor vehicle accidents on leased property -- other than government-owned. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Note: This account does not include damages to rental property if they are payable under lease or rental agreement terms but they should be charged to the proper rental account. Also damage to commercially hired vehicles should be charged to account 52459.
55215	000	OTHER NON-VEHICLE ACCIDENTS ---------- Primary Account: Nonmotor Vehicle Accidents -- Other Nonvehicle Accidents This account is used to record amounts paid or payable for administrative settlement of claims under the Federal Tort Claims Act for nonmotor vehicle accidents on other than leased or government-owned property. 1. Balance (debit) represents the year-to-date expense for tort claim settlements for nonmotor vehicle accidents on other than leased or government-owned property. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
55216	000	TORT CLAIMS PAID AT MSC - $100 OR LESS ---------- Primary Account: Nonmotor Vehicle Accidents -- Paid at District This account is used to record amounts paid or payable for administrative settlements of claims under the Federal Tort Claims Act that are paid at the district. The settlement amount cannot exceed $500. 1. Balance (debit) represents the year-to-date expense for tort claims paid at the district. 2. Debit entries represent current and prior period charges. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
55311	000	MISCELLANEOUS JUDGEMENTS ---------- Primary Account: Miscellaneous Judgments This account is used to record amounts paid or payable for administrative settlement of judgments by U.S. courts where the expense is not directly assignable to one of the major expense groupings. 1. Balance (debit) represents the year-to-date cost for settlement of judgments by U.S. courts where the expense is not otherwise directly chargeable to another account. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
55321	000	DOMESTIC MAIL INDEMNITIES ---------- Primary Account: Domestic Mail Indemnities This account is used to record amounts paid for loss of domestic mail. It is also used to record indemnity claims paid at the window at post offices and entered on the Statement of Account in AIC 539. 1. Balance (debit) represents the year-to-date amounts paid for the loss of domestic mail. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Note: Period-end accruals of expenses are not required. See closing instructions for fiscal year end accrual.
55321	249	JDGMNTS&INDMNTS-DMSTIC MAIL INDMNTS-RCVD INDM ---------- Primary Account: Domestic Mail Indemnities This account is used to record amounts paid for loss of domestic mail. It is also used to record indemnity claims paid at the window at post offices and entered on the Statement of Account in AIC 539. 1. Balance (debit) represents the year-to-date amounts paid for the loss of domestic mail. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Note: Period-end accruals of expenses are not required. See closing instructions for fiscal year end accrual.
55321	539	OTH OPER EXP/MISC/INDEM CLAIMS PD WINDOW ---------- Primary Account: Domestic Mail Indemnities This account is used to record amounts paid for loss of domestic mail. It is also used to record indemnity claims paid at the window at post offices and entered on the Statement of Account in AIC 539. 1. Balance (debit) represents the year-to-date amounts paid for the loss of domestic mail. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Note: Period-end accruals of expenses are not required. See closing instructions for fiscal year end accrual. Subaccount Usage: Indemnity Claims Paid at Window
55323	000	FOREIGN MAIL INDEMNITIES ---------- Primary Account: Foreign Mail Indemnities This account is used to record amounts paid for loss of foreign mail. 1. Balance (debit) represents the year-to-date amounts paid for the loss of foreign mail. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments. Note: Period-end accruals are not required. See closing instructions for fiscal year-end accruals.
55324	000	JUDGMNTS & INDEMNITIES - OSHA CIVIL PENALTIES ---------- JUDGMNTS & INDEMNITIES - OSHA CIVIL PENALTIES
55325	000	JUDGMNTS & INDEMNITIES-OSHA CRIMINAL PENLTIES ---------- JUDGMNTS & INDEMNITIES-OSHA CRIMINAL PENLTIES

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Account Number	Sub account	Account Description
56110	000	AMORTIZED BOND COMMISSIONS ---------- Primary Account: Amortized Bond Commissions This account is used to record amortized commissions on Postal Service Bonds issued at five percent per annum. 1. Balance (debit) represents the year-to-date amortized commission. 2. Debit entries include current and prior period amounts of the amortized commission. 3. Credit entries include adjustments.
56120	000	REAL ESTATE&BLDG.AMORTIZATION DEFERRED CHRGS ---------- Primary Account: Amortization -- Real Estate and Buildings This account is used to record the amortization expense for Capital Sustaining Task Orders based on a 20-year write off period. 1. Balance (debit) represents the year-to-date amortized expense. 2. Debit entries include current and prior period amortized amount. (Credit contra account 15231.069.) 3. Credit entries include adjustments. Note: The Corps of Engineers no longer exists. There should not be any new charges for Capital Sustaining Task orders. The only entries to this account should be the current period amortized amounts or adjustments.
56202	000	RELIEF OF POSTAL EMPLOYEES ---------- Primary Account: Relief of Postal Employees This account includes: (a) receivables forgiven and written off as authorized by Headquarters and the managers of the Accounting Service Centers for physical loss or deficiency; unauthorized illegal improper or incorrect payments; payments resulting from improper certification and (b) losses due to honest errors which are to be excused for erroneously paid money orders forged checks and counterfeit currency. This account does not include amounts claimed by post offices under 13421; see account 56211. 1. Balance (debit) represents the year-to-date expense. 2. Debit entries include current and prior period charges. 3. Credit entries include adjustments.
56203	000	TOLERANCE DIFFERENCES ---------- Primary Account: Tolerance Differences This account is used to record tolerance differences arising from examination of Postmasters' Statements of Account including settlement of accounts with former postmasters. 1. Balance (debit) represents the year-to-date expense. 2. Debit entries include current and prior period amount. 3. Credit entries include adjustments.
56203	247	FINANCIAL DIFFERENCES - OVERAGE ---------- Primary Account: Tolerance Differences This account is used to record tolerance differences arising from examination of Postmasters' Statements of Account including settlement of accounts with former postmasters. 1. Balance (debit) represents the year-to-date expense. 2. Debit entries include current and prior period amount. 3. Credit entries include adjustments.
56203	647	FINANCIAL DIFFERENCES - SHORTAGE ---------- Primary Account: Tolerance Differences This account is used to record tolerance differences arising from examination of Postmasters' Statements of Account including settlement of accounts with former postmasters. 1. Balance (debit) represents the year-to-date expense. 2. Debit entries include current and prior period amount. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
56211	000	UNCOLLECTIBLE RECEIVABLES CHARGED OFF ---------- Primary Account: Uncollectible Receivables Written Off This account is used to record account receivables determined to be uncollectible by the Managers Finance (area) and the Controller Finance (Headquarters) and approved for write off. 1. Balance (debit) represents the year-to-date uncollectible accounts receivables approved to be written off. 2. Debit entries include current and prior period amounts approved for write off. 3. Credit entries include adjustments. Note: When an accountable paper depository is involved approval of remission must be obtained before write off.
56213	000	BAD DEBT EXPENSE ---------- Primary Account: Bad Debt Expense This account is used to record domestic accounts receivables one year old; international accounts receivables that are three years or older deemed uncollectible; and others. 1. Balance (debit) represents the year-to-date domestic international and other receivables deemed uncollectible. 2. Debit entries include the current and prior period amount of domestic international and other accounts receivables deemed uncollectible. Credit contra accounts 13910 for domestic receivables; 13920 for international receivables and 13940 for other uncollectible receivables. 3. Credit entries include adjustments.
56213	306	OTH OPER EXP-CR & COLL-BAD DEBT EXP-TOL OVER ---------- Primary Account: Bad Debt Expense This account is used to record domestic accounts receivables one year old; international accounts receivables that are three years or older deemed uncollectible; and others. 1. Balance (debit) represents the year-to-date domestic international and other receivables deemed uncollectible. 2. Debit entries include the current and prior period amount of domestic international and other accounts receivables deemed uncollectible. Credit contra accounts 13910 for domestic receivables; 13920 for international receivables and 13940 for other uncollectible receivables. 3. Credit entries include adjustments. Subaccount Usage: Tolerance Difference Over
56213	406	OTH OPER EXP-CR & COLL-BAD DEBT EXP-TOL SHORT ---------- Primary Account: Bad Debt Expense This account is used to record domestic accounts receivables one year old; international accounts receivables that are three years or older deemed uncollectible; and others. 1. Balance (debit) represents the year-to-date domestic international and other receivables deemed uncollectible. 2. Debit entries include the current and prior period amount of domestic international and other accounts receivables deemed uncollectible. Credit contra accounts 13910 for domestic receivables; 13920 for international receivables and 13940 for other uncollectible receivables. 3. Credit entries include adjustments. Subaccount Usage: Tolerance Difference Short
56213	407	OTH OPER EXP-CR & COLL-BAD DEBT EXP-CNTFT BIL ---------- Primary Account: Bad Debt Expense This account is used to record domestic accounts receivables one year old; international accounts receivables that are three years or older deemed uncollectible; and others. 1. Balance (debit) represents the year-to-date domestic international and other receivables deemed uncollectible. 2. Debit entries include the current and prior period amount of domestic international and other accounts receivables deemed uncollectible. Credit contra accounts 13910 for domestic receivables; 13920 for international receivables and 13940 for other uncollectible receivables. 3. Credit entries include adjustments. Subaccount Usage: Counterfeit Bill

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Account Number	Sub account	Account Description
56214	000	UNCOLLECTIBLE CHECKS ---------- Primary Account: Bad Checks -- Field -- Bad Checks Expense This account is used to write off receivables for bad checks received in the field that have been sent to a collection agency and have been returned because they cannot be collected. 1. Balance (debit) represents the year-to-date uncollectible accounts receivable approved to be written-off. 2. Debit entries include amounts entered in AIC 615. 3. Credit entries include amounts received from the collection agency.
56214	174	EMPLOYEE DEMAND - BAD CHECK COLLECTION ---------- Primary Account: Bad Checks -- Field -- Bad Checks Expense This account is used to write off receivables for bad checks received in the field that have been sent to a collection agency and have been returned because they cannot be collected. 1. Balance (debit) represents the year-to-date uncollectible accounts receivable approved to be written-off. 2. Debit entries include amounts entered in AIC 615. 3. Credit entries include amounts received from the collection agency. Subaccount Usage: Employee Demand -- Bad Check Collection
56214	615	UNCOLLECTABLE CHECK REPORTED ---------- Primary Account: Bad Checks -- Field -- Bad Checks Expense This account is used to write off receivables for bad checks received in the field that have been sent to a collection agency and have been returned because they cannot be collected. 1. Balance (debit) represents the year-to-date uncollectible accounts receivable approved to be written-off. 2. Debit entries include amounts entered in AIC 615. 3. Credit entries include amounts received from the collection agency. Subaccount Usage: Uncollectible Check Reported
56215	000	OTHER OPER EXPNS-CRDT&COLL-EXPDTD MAIL CORPOR ---------- Primary Account: Expedited Mail Corporate Accounts This account is used to write off Expedited Mail Corporate Accounts in the field that have been sent to a collection agency and have been returned because they could not be collected. 1. Balance (debit) represents the year-to-date uncollectible Expedited Mail Corporate Accounts approved to be written off. 2. Debit entries include amounts entered in AIC 606. 3. Credit entries include amounts received from the collection agency.
56215	606	EXPEDITED MAIL CORPORATE ACCOUNTS UNCOLLECTBL ---------- Primary Account: Expedited Mail Corporate Accounts This account is used to write off Expedited Mail Corporate Accounts in the field that have been sent to a collection agency and have been returned because they could not be collected. 1. Balance (debit) represents the year-to-date uncollectible Expedited Mail Corporate Accounts approved to be written off. 2. Debit entries include amounts entered in AIC 606. 3. Credit entries include amounts received from the collection agency. Subaccount Usage: Expedited Mail Corporate Account Uncollectible
56301	000	STAMP ADVISORY COMMITTEE ---------- Primary Account: Stamp Advisory Committee This account includes compensation for members of the Stamp Advisory Committee when engaged in their duties. Includes reimbursement for travel expenses and per diem in lieu of subsistence. 1. Balance (debit) represents the year-to-date expense for the Stamp Advisory Committee. 2. Debit entries include current and prior period expense for the Stamp Advisory Committee. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
56311	000	OTHER OPER. EXP. REORGANIZATION TRAVEL RELOC. ---------- Primary Account: Reorganization -- Travel -- Relocation This account is used to record accrual costs of travel and relocation related to PFY 1986 reorganization. All entries to this account will be under the control of personnel in Accounting Headquarters. Charges will be to finance number 10-4390 BA 7C Servicewide Costs. (Contra account 23439.)
56315	000	OTH OPER EXPS-TRAVEL-NON-USPS PERS-USPS BUS ---------- Primary Account: Travel for Non-USPS Personnel for USPS Job Interviews or USPS Business This account is used to record travel of non-Postal Service personnel for Postal Service job interviews or travel to accomplish Postal Service-related business at the request of the Postal Service. For example: travel of non-Postal Service personnel to serve as witness for the Postal Service at a formal hearing trial and litigation. Travel of consultants or contractors paid under an established contract or travel of a Postal Service employee's spouse or family will not be recorded in this account. 1. Balance (debit) represents the year-to-date expense as described above. 2. Debit entries include current and prior period cost as described above. 3. Credit entries include adjustments.
56316	000	TRAVEL - BOARD OF GOVERNORS ---------- Primary Account: Travel -- Board of Governors This account is used to record official travel expenses for members of the Board of Governors. 1. Balance (debit) represents year-to-date travel expenses related to official business of the Board of Governors. 2. Debit entries include travel expenses as above. 3. Credit entries include adjustments.
56316	183	TRAVEL (BOG) ---------- Primary Account: Travel -- Board of Governors This account is used to record official travel expenses for members of the Board of Governors. 1. Balance (debit) represents year-to-date travel expenses related to official business of the Board of Governors. 2. Debit entries include travel expenses as above. 3. Credit entries include adjustments.
56401	000	SPECIAL ANALYSIS-SPECIAL INSPECTION EXPENSE ---------- Primary Account: Special Analysis This account is used to record the cost of chemicals used in special analysis and other investigations by the Inspection Service including transfers to other U.S. government agencies for this work. 1. Balance (debit) represents the year-to-date cost of items as identified above used by the Inspection Service for special analysis work. 2. Debit entries include current and prior period cost of the above items. 3. Credit entries include adjustments.
56403	000	TEST MATERIALS-SPECIAL INSPECTION EXPENSE ---------- Primary Account: Test Material This account is used to record the cost of supplies and materials such as exhibits documents maps and film used by the Inspection Service for tests. 1. Balance (debit) represents the year-to-date expense for test material used by the Inspection Service. 2. Debit entries include current and prior period cost of test material. 3. Credit entries include adjustments. Note: Building maintenance or postal supplies are not included in this account.
56405	000	TEST MONEY-SPECIAL INSPECTION EXPENSE ---------- Primary Account: Test Money This account is used to record the cost of test money used by the Inspection Service in their investigations. 1. Balance (debit) represents the year-to-date expense for test money used by the Inspection Service. 2. Debit entries include current and prior period cost of test money. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
56407	000	REWARDS-SPECIAL INSPECTION EXPENSE ---------- Primary Account: Rewards This account is used to record the cost of rewards posted by the Inspection Service. 1. Balance (debit) represents the year-to-date expense of rewards posted by the Inspection Service. 2. Debit entries include current and prior period cost of rewards. 3. Credit entries include adjustments.
56408	000	OTHER OPER EXP-INSP SRVC-BAIT MO PRGM ---------- OTHER OPER EXP-INSP SRVC-BAIT MO PRGM
56409	000	OTH.INVESTIGATIVE COST-SPEC INVESTIGATIVE EXP ---------- Primary Account: Other Investigative Expenses This account is used to record payments by the Inspection Service for information and/or services rendered in investigations into violations of postal laws and regulations. 1. Balance (debit) represents the year-to-date expense incurred by the Inspection Service by information and/or services rendered in investigations. 2. Debit entries include current and prior period cost of investigative services. 3. Credit entries include adjustments.
56411	000	OTHER SERVICES/MISC PAYMENTS ---------- Primary Account: Other Services This account is used to record payments for investigative supplies and services to experts (medical chemical etc.) and others employed for special cases or on a contractual or fee basis for services rendered in official investigations by the Inspection Service. Also recorded are payments for the care and maintenance of prisoners and witnesses and payments for storage and maintenance of special vehicles used in official investigations. 1. Balance (debit) represents the year-to-date expense of the above items. 2. Debit entries include the current and prior period cost of the above items. 3. Credit entries include adjustments. Note: The cost of travel for prisoners and witnesses is included in account 51401.XXX.
56413	000	REIMBURSABLE COMMUNICATION ---------- Primary Account: Reimbursable Communications This account is used to record the cost of telegrams cablegrams long distant calls and other communication services that are reimbursed to inspectors on their travel vouchers. 1. Balance (debit) represents the year-to-date expense of communication services reimbursed to inspectors. 2. Debit entries include current and prior period costs of communication services reimbursed to inspectors. 3. Credit entries include adjustments. Note: The cost of TWX telephone and other communication expenses unrelated to the Inspection Service are charged to account 54168.
56421	000	INSP.SVC-SEIZURE & FORFEITURE PROCEED. EXP. ---------- Primary Account: Inspection Service Seizure and Forfeiture Proceedings Expense This account is used to record the disbursements made for expenses related to the seizure and forfeiture proceedings. Examples of such expenses range from fees for legal ads in newspapers to payment of a lien or mortgage on real or personal property to obtain clear title. 1. Balance (debit) represents the year-to-date expense as described above. 2. Debit entries include current and prior period Seizure and Forfeiture Proceedings expenses. 3. Credit entries include adjustments. Note: Entries to this account are made at the direction of the Inspection Service.

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Account Number	Sub account	Account Description
56422	000	INSP SER-FIELD SEIZURE & FORFEITURE ---------- Primary Account: Inspection Service Field Seizure and Forfeiture This account is used to record the costs associated with maintaining assets confiscated by the Inspection Service under the Seizure and Forfeiture law. 1. Balance (debit) represents year-to-date expenses of costs associated with maintaining assets confiscated by the Inspection Service under the Seizure and Forfeiture law. 2. Debit entries include the current and prior period costs as explained above. 3. Credit entries include adjustments.
56501	000	OTHER OPERATING EXPENSES-CLEAN AIR ACT ---------- Primary Account: Clean Air Act This account is used to record the cost of application fees renewal fees fines and penalties for Postal Service installations that are not in compliance with local ordinances established in connection with the Clean Air Act. 1. Balance (debit) represents the year-to-date expenses for the above items. 2. Debit entries include current and prior period costs of the above items. AIC 547 is assigned for Statements of Account reporting. 3. Credit entries include adjustments.
56501	547	CLEAN AIR ACT-FEES(CAG A-G PACIFIC AREA ONLY) ---------- Primary Account: Clean Air Act This account is used to record the cost of application fees renewal fees fines and penalties for Postal Service installations that are not in compliance with local ordinances established in connection with the Clean Air Act. 1. Balance (debit) represents the year-to-date expenses for the above items. 2. Debit entries include current and prior period costs of the above items. AIC 547 is assigned for Statements of Account reporting. 3. Credit entries include adjustments. Subaccount Usage: Clean Air Act Fees
56503	000	OTH OPER EXP-CLEAN AIR ACT-FINANC INCENTIVES ---------- Primary Account: Clean Air Act -- Financial Incentives This account is used to record the cost of financial incentive (in the form of subsidies) to employees who use mass transit to commute to work. 1. Balance (debit) represents the year-to-date expense as described above. 2. Debit entries include the current and prior period costs as described above. 3. Credit entries include adjustments.
56601	000	UPU & PUAS EXPENSES ---------- Primary Account: UPU and PUAS This account is used to record the cost of the United States' share of maintaining the offices of the Universal Postal Union (UPU) at Berne Switzerland and the Postal Union of the Americas and Spain (PUAS) at Montevideo Uruguay. 1. Balance (debit) represents the year-to-date U.S. expense for the above. 2. Debit entries include current and prior period costs of the above. 3. Credit entries include adjustments.
56602	000	EXPENSE-OTHER-INTERNATIONAL REPLY COUPONS ---------- EXPENSE-OTHER-INTERNATIONAL REPLY COUPONS
56603	000	POSTAL FORUM EXPENSE ---------- Primary Account: Postal Forum This account represents the expenses associated with the Postal Forum. It includes (but is not limited to) lodging transportation meals fees convention space supplies and services.

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Account Number	Sub account	Account Description
56605	000	MEETINGS AND CONFERENCES ---------- Primary Account: Meetings and Conferences This account is used to record the cost of meetings and conferences. 1. Balance (debit) represents the year-to-date expense of meetings and conferences. 2. Debit entries include current and prior period cost of meetings and conferences. 3. Credit entries include adjustments. Note: Travel associated with meetings and conferences should be charged to account 51401.XXX.
56605	591	OPERATING/TRAINING MEETING EXPENSES ---------- Primary Account: Meetings and Conferences This account is used to record the cost of meetings and conferences. 1. Balance (debit) represents the year-to-date expense of meetings and conferences. 2. Debit entries include current and prior period cost of meetings and conferences. 3. Credit entries include adjustments. Note: Travel associated with meetings and conferences should be charged to account 51401.XXX.
56605	998	MEETINGS AND CONFERENCES ---------- Primary Account: Meetings and Conferences This account is used to record the cost of meetings and conferences. 1. Balance (debit) represents the year-to-date expense of meetings and conferences. 2. Debit entries include current and prior period cost of meetings and conferences. 3. Credit entries include adjustments. Note: Travel associated with meetings and conferences should be charged to account 51401.XXX.
56607	696	OTH OPER EXP/MISC/WAST DISP/RECYC MAT-DEAD MA ---------- Primary Account: Waste Disposal Costs This account is used to record the waste disposal costs for recyclable material dead mail etc. 1. Balance (debit) represents the year-to-date cost for waste disposal as stated above. 2. Debit entries are amounts entered in AIC 696 on the Statement of Account. 3. Credit entries include adjustments. Subaccount Usage: Waste Disposal Costs -- Recyclable Material
56615	000	INTEREST DUE CONTRACTORS IN CONTRACT DISPUTES ---------- Primary Account: Interest Due Contractors in Contract Disputes This account is used to record interest paid or payable on amounts due contractors in contract disputes if settlement is in the contractor's favor. 1. Balance (debit) represents the year-to-date interest paid or payable. 2. Debit entries include current and prior period interest paid or payable. 3. Credit entries include adjustments. Note: The interest rate will be published periodically in the Postal Bulletin by Purchasing Headquarters.
56617	000	PROMPT PAYMENT ACT ---------- Primary Account: Prompt Payment Act This account is used to record interest payments made when invoices are not paid in a timely manner. 1. Balance (debit) represents the year-to-date interest payments. 2. Debit entries include current and prior period interest payments. 3. Credit entries include adjustments. Note: The interest rate will be published periodically in the Postal Bulletin by Purchasing Headquarters.
56618	000	OTHER OPER.-MISC.-INTEREST ON INTL SETTLEMENT ---------- Primary Account: Interest on International Settlements This account is used to record interest payments on the difference between provisional payments and the final settlement for international mail activities. 1. Balance (debit) represents the year-to-date interest paid or payable. 2. Debit entries include current and prior period interest paid or payable. 3. Credit include adjustments. Note: Interest rates are established in Bilateral Agreements and UPU regulations.

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Account Number	Sub account	Account Description
56619	000	OTHER OPER EXP-US COURT JUDGEMENT-INT EXP-TOR ---------- Primary Account: U.S. Court Ordered Judgments -- Interest Expense -- Tort Debts This account is used to record and track interest paid on U.S. Court-ordered judgments for tort debts. Form 1099 Interest Expense is required by Internal Revenue Service for these payments. 1. Balance (debit) represents the year-to-date interest expense on U.S. Court-ordered judgments for tort debts. 2. Debit entries include current and prior period costs. 3. Credit entries include adjustments.
56621	000	MISC. AND EMERGENCY EXPENSE ---------- Primary Account: Miscellaneous and Emergency Expense This account is used to record miscellaneous expenses incurred by the office of the deputy postmaster general or the areas for labor negotiations and other functions. In addition miscellaneous and emergency expenses approved by the postmaster general are recorded in this account. 1. Balance (debit) represents the year-to-date miscellaneous and emergency expenses. 2. Debit entries include current and prior period miscellaneous and emergency expenses. 3. Credit entries include adjustments.
56621	998	MISC AND EMERGENCY EXPENSE-IMPAC EXP REALLOC ---------- Primary Account: Miscellaneous and Emergency Expense This account is used to record miscellaneous expenses incurred by the office of the deputy postmaster general or the areas for labor negotiations and other functions. In addition miscellaneous and emergency expenses approved by the postmaster general are recorded in this account. 1. Balance (debit) represents the year-to-date miscellaneous and emergency expenses. 2. Debit entries include current and prior period miscellaneous and emergency expenses. 3. Credit entries include adjustments.
56622	000	OTHER OPERATING EXP-MISC-PRITY MAIL NETWORK ---------- OTHER OPERATING EXP-MISC-PRITY MAIL NETWORK
56623	000	OTH OPRTNG EXPNS-MISC-DELVRY CONFIRMATION ---------- OTH OPRTNG EXPNS-MISC-DELVRY CONFIRMATION
56625	000	ARBITRATION EXPENSE ---------- Primary Account: Arbitration Expense This account is used to record arbitration expenses approved by Labor Relations. The expense represents payment to arbitrators for their fees travel and related costs; expert witness fees; professional court reporting and stenographic services used at arbitration hearings; and other miscellaneous costs related to the arbitration. 1. Balance (debit) represents the year-to-date arbitration expenses. 2. Debit entries include current and prior period arbitration costs. 3. Credit entries include adjustments.
56631	000	MISC. EXPENSE-USPS BOND ISSUED ---------- Primary Account: USPS Bonds Issued This account is used to record miscellaneous expense such as trustee services incurred in the sale of Postal Service Bonds. 1. Balance (debit) represents the year-to-date expenses incurred in the sale of Postal Service Bonds. 2. Debit entries include current and prior period expenses incurred. 3. Credit entries include adjustments.

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Account Number	Sub account	Account Description
56641	000	CONTRIBUTIONS TO CIVIL SERVICE FUND DEFICIT ---------- Primary Account: Contributions to Civil Service Retirement Fund Deficit This account is used to record additional payments to the Civil Service Retirement and Disability Fund due to salary increases or other extraordinary causes and payment of principal. 1. Balance (debit) represents the year-to-date contributions to Civil Service Retirement Fund Deficit. 2. Debit entries include current and prior period contributions to the Fund Deficit. 3. Credit entries include adjustments. Note: Entries to this account are made at the direction of Accounting Headquarters.
56642	000	OTHER OPER EXPENSES-MISC-SUPP CONT TO FERS ---------- Primary Account: Interest Expenses -- Deferred Retirement Benefits -- FERS This account is used to record additional payments to FERS due to extraordinary causes and represents the payment of principal only. Note: Entries to this account are made at the direction of National Accounting Headquarters.
56644	000	OPER EXP-MISC CONTR TO CSR FUND DEFI-COLA-RET ---------- Primary Account: Contributions to Civil Service Retirement Fund Deficit -- COLA -- Retirees This account is used to record additional payments to the Civil Service Retirement and Disability Fund due to COLA increases and payment of principal. 1. Balance (debit) represents the year-to-date contributions to Civil Service Retirement Fund Deficit. 2. Debit entries include amortization of deferred retirement costs for annuitants. (Credit contra account 15244.) 3. Credit entries include adjustments. Note: Entries to this account are made at the direction of National Accounting Headquarters.
56645	000	RESTRUCTURE EXPENSE ---------- Primary Account: Special Expense Accruals -- Nonpersonnel-Related This account is to be used by National Accounting only. It is used to accrue unusual or unique expenses of a nonpersonnel nature. 1. Balance (debit) represents the estimated amount of the unusual or unique expense item. 2. Credit entries include payments or reductions in the expense estimate. 3. Debit entries include increases in the expense estimate.
56646	000	EXTRAORDINARY ANNUAL LEAVE ---------- Primary Account: Extraordinary Annual Leave This account is used to record extraordinary adjustments to the annual leave liability (account 26121) affected by pay increases or other extraordinary causes. 1. Balance (debit) represents year-to-date extraordinary adjustments to the annual leave liability. 2. Debit entries include current and prior period extraordinary adjustments. 3. Credit entries include adjustments. Note: Entries to this account are made at the direction of Accounting Headquarters.
56647	000	HOLIDAY LEAVE VARIANCE ---------- Primary Account: Holiday Leave Variance This account is used to record the one-time holiday leave variance entry which will be made by each ISC and will be for the difference between the balances in accounts 26123.022 and 26123.023. 1. Balance (debit or credit) as of A/P 13 each year represents the variance between the holiday leave accrual recorded in account 26123.022 and the holiday leave taken and recorded in account 26123.022 through A/P 13 of each year. 2. Debit entries include the additional holiday leave expenses. Contra credit account 26123.022 to zero balance with the holiday leave taken account 26123.023. 3. Credit entries include the reduction to expense. Contra debit account 26123.022 to zero balance with the holiday leave taken account 26123.023. Note: Entries to this account are made at the direction of Accounting Headquarters. The variance will be charged to B/A 7C finance number 10-4390 servicewide costs.

Expense Accounts

Account Number	Sub account	Account Description
56648	000	HOMELAND SECURITY ---------- HOMELAND SECURITY
56651	000	OTHER OPER EXP-MISC-PROV FOR CONTINGENCIES ---------- Primary Account: Reserve for Contingent Liabilities This account is used to record current charges to the reserve for contingent liabilities. 1. Balance (debit) represents estimated year-to-date expense to provide for contingent liabilities. 2. Debit entries include current and prior period charges. (Contra account 26111.) 3. Credit entries include adjustments to the reserve. Note: Entries to this account will be made at the direction of National Accounting Headquarters.
56655	000	OTH OPER EXP-MISC-TREASURY CHECKS REISSUED ---------- Primary Account: Treasury Checks Reissued This account is used to record payments due to cancellation of U.S. Treasury checks in accordance with the Competitive Equality Banking Act of 1987 Public Law No. 100-86. Payments will be made when a liability exists for checks issued prior to 10/01/89. Also checks issued after 10/01/89 for which a liability has been created and demand for payment has been 2 years after cancellation will be charged to this account. 1. Balance (debit) represents the year-to-date expense for Treasury checks reissued. 2. Debit entries include payments for checks canceled by the Department of the Treasury issued prior to 10/01/89 and for subsequent payments resulting from proceeds for Treasury checks canceled that are over 2 years old. 3. Credit entries include adjustments.
56661	000	ADJUSTED LOSSES ---------- Primary Account: Adjusted Losses This account is used to record payments to or credits allowed to postmasters other officials and employees for the amount of public funds lost through burglary fire or other unavailable casualty when such loss resulted through no fault or negligence on the part of the claimant and when the loss does not in any case exceed $10 000. 1. Balance (debit) represents year-to-date adjusted losses. 2. Debit entries include current and prior period adjusted losses. 3. Credit entries include adjustments.
56661	175	ADJUSTED LOSSES - VENDING MACHINE OVERAGE ---------- Primary Account: Adjusted Losses This account is used to record payments to or credits allowed to postmasters other officials and employees for the amount of public funds lost through burglary fire or other unavailable casualty when such loss resulted through no fault or negligence on the part of the claimant and when the loss does not in any case exceed $10 000. 1. Balance (debit) represents year-to-date adjusted losses. 2. Debit entries include current and prior period adjusted losses. 3. Credit entries include adjustments.
56661	180	RECOVERED CLAIMS FOR LOSS ---------- Primary Account: Adjusted Losses This account is used to record payments to or credits allowed to postmasters other officials and employees for the amount of public funds lost through burglary fire or other unavailable casualty when such loss resulted through no fault or negligence on the part of the claimant and when the loss does not in any case exceed $10 000. 1. Balance (debit) represents year-to-date adjusted losses. 2. Debit entries include current and prior period adjusted losses. 3. Credit entries include adjustments. Subaccount Usage: Recovered Claims for Loss

Expense Accounts

Account Number	Sub account	Account Description
56661	239	ADJUSTED LOSSES - FLOOR STOCK OVERAGE ---------- Primary Account: Adjusted Losses This account is used to record payments to or credits allowed to postmasters other officials and employees for the amount of public funds lost through burglary fire or other unavailable casualty when such loss resulted through no fault or negligence on the part of the claimant and when the loss does not in any case exceed $10 000. 1. Balance (debit) represents year-to-date adjusted losses. 2. Debit entries include current and prior period adjusted losses. 3. Credit entries include adjustments.
56661	612	ADJUSTED LOSSES - VENDING SHORT $100 OR MORE ---------- Primary Account: Adjusted Losses This account is used to record payments to or credits allowed to postmasters other officials and employees for the amount of public funds lost through burglary fire or other unavailable casualty when such loss resulted through no fault or negligence on the part of the claimant and when the loss does not in any case exceed $10 000. 1. Balance (debit) represents year-to-date adjusted losses. 2. Debit entries include current and prior period adjusted losses. 3. Credit entries include adjustments.
56661	633	ADJUSTED LOSSES - CLAIM FOR CASH LOSSES ---------- Primary Account: Adjusted Losses This account is used to record payments to or credits allowed to postmasters other officials and employees for the amount of public funds lost through burglary fire or other unavailable casualty when such loss resulted through no fault or negligence on the part of the claimant and when the loss does not in any case exceed $10 000. 1. Balance (debit) represents year-to-date adjusted losses. 2. Debit entries include current and prior period adjusted losses. 3. Credit entries include adjustments.
56661	639	ADJUSTED LOSSES-(SIA)-FLOOR STOCK SHORTAGE ---------- Primary Account: Adjusted Losses This account is used to record payments to or credits allowed to postmasters other officials and employees for the amount of public funds lost through burglary fire or other unavailable casualty when such loss resulted through no fault or negligence on the part of the claimant and when the loss does not in any case exceed $10 000. 1. Balance (debit) represents year-to-date adjusted losses. 2. Debit entries include current and prior period adjusted losses. 3. Credit entries include adjustments.
56662	000	VENDING MACHINES OVERAGE/SHORTAGE ---------- VENDING MACHINES OVERAGE/SHORTAGE
56665	000	POSTAL EMPLOYEE LOSSES ---------- Primary Account: Postal Employee Losses This account is used to record the cost of losses of personal property sustained by postal employees on government property which have been approved for payment by the General Counsel. 1. Balance (debit) represents the year-to-date expense for losses of personal property. 2. Debit entries include current and prior period losses of personal property. 3. Credit entries include adjustments.
56666	000	SEATBELT USE INCENTIVE PLAN ---------- Primary Account: Seatbelt Use Incentive Plan This account represents the payment made to the estate of a postal employee who while in a pay-duty status sustains fatal injuries as the result of a job-related motor vehicle accident while wearing a seatbelt. Payments arising from the Seatbelt Use Incentive Program are authorized by the area managers. Checks are issued by the servicing ISC. Expenses are charged to servicewide costs (finance number 10-4390 B/A 7C).

Expense Accounts

Account Number	Sub account	Account Description
56671	000	COMMISSIONS ON MONEY ORDERS-OTHER COUNTRIES ---------- Primary Account: Commissions on Money Orders to Other Countries This account is used to record the amount of commissions allowed foreign governments for issuance of money orders. 1. Balance (debit) represents the year-to-date commissions allowed foreign governments. 2. Debit entries include current and prior period commissions allowed. 3. Credit entries include adjustments.
56685	000	FEDERAL RESERVE BANK COST OF DIRECT DEPOSITS ---------- Primary Account: Federal Reserve Bank Cost of Direct Deposits This account is used to record service charges by Federal Reserve Banks for direct deposit accounts. 1. Balance (debit) represents year-to-date service charges. 2. Debit entries include current and prior period service charges. 3. Credit entries include adjustments.
56686	000	OTHER-OP EXP-MISC-POSTAL EMP RELIEF FUND ---------- Primary Account: Postal Employee's Relief Fund This account is used to record contributions by Postal Service employees to the Postal Employee's Relief Fund and the Postal Service matching contribution.
56701	000	MISC. PUBLIC AND GOVERNMENT RELATIONS ---------- Primary Account: Miscellaneous Public and Government Relations This account is used to record miscellaneous expenses incidental to public and government relations which are not included in any other 567_ _ account. 1. Balance (debit) represents year-to-date miscellaneous expenses incidental to public and government relations. 2. Debit entries include current and prior period miscellaneous costs relative to public and government relations. 3. Credit entries include adjustments.
56701	589	CUSTOMER SERVICE MEETINGS ---------- Primary Account: Miscellaneous Public and Government Relations This account is used to record miscellaneous expenses incidental to public and government relations which are not included in any other 567_ _ account. 1. Balance (debit) represents year-to-date miscellaneous expenses incidental to public and government relations. 2. Debit entries include current and prior period miscellaneous costs relative to public and government relations. 3. Credit entries include adjustments. Subaccount Usage: Customer Service Meetings
56703	000	SPECIAL OCCASION EXPENSE ---------- Primary Account: Special Occasion Expense This account is used to record expenses incidental to special occasions in post offices districts areas and Headquarters. Special occasion expenses relate to Postal Service Week; dedication of a postal facility; refreshments decorations and ribbon for ribbon cuttings. 1. Balance (debit) represents year-to-date special occasion expenses. 2. Debit entries include current and prior period special occasion expenses. 3. Credit entries include adjustments. Note: Special occasion expenses are identified to the installation through the use of B/A code and finance numbers.
56703	593	SPECIAL OCCASION EXPENSE-PO DEDICATION ---------- Primary Account: Special Occasion Expense This account is used to record expenses incidental to special occasions in post offices districts areas and Headquarters. Special occasion expenses relate to Postal Service Week; dedication of a postal facility; refreshments decorations and ribbon for ribbon cuttings. 1. Balance (debit) represents year-to-date special occasion expenses. 2. Debit entries include current and prior period special occasion expenses. 3. Credit entries include adjustments. Note: Special occasion expenses are identified to the installation through the use of B/A code and finance numbers. Subaccount Usage: Special Occasion Expenses -- Post Office Dedication

Expense Accounts

Account Number	Sub account	Account Description
56704	000	OTHER OPER EXP-OFFICER REPRESENTATION EXPENSE ---------- Primary Account: Officers' Representation Expenses This account is used to record actual expenses incurred during official travel and out of pocket expenses incurred while hosting official visitors at postal installations representatives of the customer industry or employee groups foreign postal administrations and others with whom the Postal Service is conducting official business. 1. Balance (debit) represents year-to-date officer representation expenses. 2. Debit entries include current and prior period officer representation expenses. 3. Credit entries include adjustments. Note: Transportation and subsistence incurred by postal offices and their representatives are not included in this account.
56705	000	OFFICIAL RECEPTION AND REPRESENTATION ---------- Primary Account: Official Reception and Representation This account is used to record miscellaneous and emergency expenses incurred approved by the postmaster general for official receptions and representation. 1. Balance (debit) represents year-to-date miscellaneous and emergency expenses approved by the postmaster general. 2. Debit entries include current and prior period cost of postmaster general-approved miscellaneous and emergency expenses. 3. Credit entries include adjustments.
56810	000	TRANSFER OF NON-FUND MES COST FROM ---------- Primary Account: Transfer of Nonfund MES Cost -- From This account is used to record the cost of items shipped by the Mail Equipment Shops (MES) to mailbag repair units material distribution centers or using installations. 1. Balance (debit) represents the year-to-date expense of items shipped by the MES to mailbag repair units material distribution centers or using installations. 2. Credit entries include the current and prior period cost of items shipped by the MES. Debit contra account 56820 for the cost of mailbags pouches LA locks rotary locks and all others shipped to using installations; account 14331.060 for parts supplies and materials shipped to mailbag repair units; and account 14321.060 for items shipped to material distribution centers. 3. Credit entries include adjustments. Note: The Mail Equipment Shop finance number is credited for the cost of items shipped.
56820	000	OTH OPER EXP-COST ALLOC&TRF-TR NF MES COST ---------- Primary Account: Transfer of Nonfund MES Cost -- To This account is used to record the cost of mailbags locks keys and other fabricated parts produced by the MES and shipped to postal installations. 1. Balance (debit) represents the year-to-date expense of items produced by the MES and shipped to using installations. 2. Debit entries include the current and prior period cost of items shipped to using installations. (Credit account 14310 and the MES finance number.) 3. Credit entries include adjustments. Note: Excluded from this account are fabricated parts supplies and materials shipped to mailbag repair units or material distribution centers or completed mailbags added to MES mailbag inventory.
56830	000	TRANSFER OF NON-FUND PROPERTY COST FROM ---------- Primary Account: Transfer of Nonfund Property Cost -- From This account is used by the supplying organization to record the negotiated cost of property not in use and transferred to another postal organization. 1. Balance (debit) represents the year-to-date expense for unused property transferred to another organization. 2. Credit entries include current and prior period cost of unused property transferred. (Debit contra account 56850.) 3. Credit entries include adjustments. Note: The cost and organization to be charged is determined by negotiations between the respective procurement supply offices (PSO) for the requisitioning and supplying organizations and is supported by a Form 7373 Equipment Requisition. The supplying organization should include its finance number in the credit entry. Accounts 56830 and 56840 should net to zero.

Expense Accounts

Account Number	Sub account	Account Description
		TRANSFER OF NON-FUND PROPERTY COST TO ----------
56840	**000**	Primary Account: Nonfund Property Cost Transfer -- To This account is used by the receiving organization to record the negotiated cost of property not in use and transferred from another organization. 1. Balance (debit) represents the year-to-date expense for unused property received from another organization. 2. Debit entries include current and prior period cost of unused property received from another organization. (Credit contra account 56830.) 3. Credit entries include adjustments. Note: The cost and organization to be charged is determined by negotiations between the respective procurement supply offices (PSO) for the requisitioning and supplying organizations and is supported by a Form 7373 Equipment Requisition. The receiving organization should include its finance number in the debit entry. Accounts 56840 and 56830 should net to zero.
		TRANS NON-FUND COST TO GAIN/LOSS LAND/BLDGS ----------
56850	**000**	Primary Account: Nonfund Cost Transfer to Gain or Loss on Sale of Land and Buildings This account is used to record the cost of appraisal fees advertising and other miscellaneous expenses such as plot plans and surveys incurred in disposing of land and buildings. 1. Balance (credit) represents the year-to-date expense incurred in the disposition of land and buildings. 2. Credit entries include current and prior period cost incurred in disposing of land and buildings. Debit contra account 54610 Gain or Loss on Sale or Trade of Land or Buildings. 3. Credit entries include adjustments.
		GAIN OR LOSS ON SALE OF VECHICLES ----------
56860	**000**	Primary Account: Nonfund Cost Transfer to Gain or Loss on Sale of Vehicles This account is used to record the cost of preparation advertising and miscellaneous expenses incurred in disposing of vehicles. 1. Balance (credit) represents miscellaneous expenses incurred in the disposing of vehicles. 2. Credit entries include current and prior period cost of disposing of vehicles. Debit contra account 54630 Gain or Loss on Sale of Motor Vehicles. 3. Credit entries include adjustments.
		TRANS NON-FUND INTEREST EXP. TO CONST IN PROG ----------
56870	**000**	Primary Account: Nonfund Cost Transfer of Interest Expense to Construction in Progress This account is used to record interest expense allocable to qualifying PACS projects for the construction and/or major rehabilitation of Postal Service-owned or leased buildings and fixed mechanization equipment. 1. Balance (credit) represents the year-to-date interest expense. 2. Credit entries include current and prior period interest expense. Debit contra accounts 16121.044 16125.044 or 16231.044 Plant and Equipment Under Construction. 3. Credit entries include adjustments. Note: Costs are subsequently capitalized when the project is subsequently completed.
		NON FUND VEHICLE REPAIR COST TRANSFERS TO ----------
56880	**000**	Primary Account: Nonfund Vehicle Repair Cost Transfers -- To This account is used to record the transfer of cost (parts and labor) incurred by a VMF to repair a vehicle belonging to another VMF. 1. Balance (credit) represents the year-to-date cost incurred by a VMF to repair a vehicle belonging to another VMF. 2. Credit entries include current and prior period costs incurred and transferred to another VMF. Debit reciprocal account 1361X.014 if the VMF is serviced by another ISC. Otherwise debit account 56890. 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
56890	000	NON FUND VEHICLE REPAIR COST TRANSFERS FROM ---------- Primary Account: Nonfund Vehicle Repair Cost Transfers --From This account is used to record the cost transferred by the servicing VMF to the VMF where the vehicle is assigned. 1. Balance (credit) represents the year-to-date cost transferred from the servicing VMF. 2. Credit entries include current and prior period cost transferred from the servicing VMF. Credit reciprocal account 1360X.014 if the VMF is serviced by a ISC other than a transferring ISC. 3. Credit entries include adjustments.
56910	000	DONATED EQUIPMENT ---------- Primary Account: Costs Charged to Expenses -- Deferred Credit this account to reverse certain costs of the Postal Service accumulated in the expense accounts on other than a project basis so that such costs may be capitalized for deferral. For example the capitalization of Real Estate and Building Department expense is deferred and amortized in account 15231.
56920	000	OTH OPER EXP-COST ALLOC/TRAN-RENT TO CAP LEAS ---------- Primary Account: Nonfund Cost Transfer of Rental Expense to Capital Leases 1. Balance (credit) represents the year-to-date rental expense for capital leases. 2. Credit entries include current and prior period rental expense. (Debit contra accounts 58104 23402 and 54154.) 3. Credit entries include adjustments.
56930	000	TRANSF CAP PURCH BY GSA VISA CR CARD-NONFUND ---------- Primary Account: Nonfund Cost Transfer of Capital Purchases by GSA VISA Capital Credit Card This account is used to record the transfer of cost to appropriate equipment assets in service accounts. 1. Balance (credit) represents the offset to account 56931 when the capital equipment purchased using the GSA VISA capital credit card is recorded in the property system against the appropriate asset account. 2. Credit entries include current and prior period cost. Debit contra accounts 17201.044 17401.044 or 17501.044 Property Plant and Equipment in Service. 3. Debit entries include adjustments.
56931	000	CAPITAL PURCHASES BY GSA CREDIT CARD ---------- Primary Account: Capital Purchases by GSA Credit Card This account is used as a holding account to record the acquisition (payment) of capital equipment purchased using the GSA VISA capital credit card until a Form 8162 is submitted to the St. Louis ASC to capitalize equipment. This account should be netted against account 56930 to determine the amount of purchases that are not capitalized due to nonsubmission of the appropriate form by the field offices to the ASC. 1. Balance (debit) represents the outstanding acquisition cost (payment amount) of capital equipment purchased using the GSA VISA capital credit card. 2. Debit entries include cost incurred for current and prior period purchases. 3. Credit entries include adjustments.
58101	000	INTEREST-BONDS ---------- Primary Account: Interest Expense -- Bonds This account is used to record interest accrued on Postal Service Bonds issued. 1. Balance (debit) represents year-to-date Postal Service Bond interest accrual. 2. Debit entries include current and prior period bond interest accruals. 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
58102	000	INTEREST EXPENSE-NOTES ---------- Primary Account: Interest Expense -- Notes This account is issued to record interest accrued on Postal Service Notes with the Federal Financial Bank. 1. Balance (debit) represents year-to-date Postal Service note interest accrual. 2. Debit entries include current and prior period note interest accrual. 3. Credit entries include adjustments.
58103	000	MORTGAGE INTEREST EXPENSE ---------- Primary Account: Interest Expense -- Mortgages This account is issued to record interest expense on existing mortgages assumed by the Postal Service. 1. Balance (debit) represents year-to-date mortgage interest accrual. 2. Debit entries include current and prior period mortgage interest accrual. 3. Credit entries include adjustments.
58111	000	INTEREST EXPENSE DEFERRED RETIREMENT BNFTS ---------- Primary Account: Interest Expense -- Deferred Retirement Benefits This account is used to record interest accrued on the principal amount of deferred retirement benefits. 1. Balance (debit) represents year-to-date interest accrual on deferred retirement benefits. 2. Debit entries include current and prior period interest accruals. 3. Credit entries include adjustments.
58112	000	NON-OPER EXP-INT EXP-DEF RET BENEFITS-FERS ---------- Primary Account: Interest Expense -- Deferred Retirement Benefits -- FERS This account is used to record the interest accrued on the principal amount of deferred retirement benefits applicable to FERS. Note: Entries to this account are made at the direction of National Accounting Headquarters.
58113	000	INTEREST EXPENSES - BACK PAY AWARDS ---------- Primary Account: Interest Expense -- Back Pay Awards This account is used to record interest paid on back pay awards. Interest should be calculated and paid at the prevailing rate unless the rate is stated as part of the award decision. 1. Balance (debit) represents year-to-date interest expense on back pay awards. 2. Debit entries include current and prior period interest expense. 3. Credit entries include adjustments.
58114	000	NON OPER EXP-INT EXP-RET BEN-COLA-RET ---------- Primary Account: Interest Expense -- Retiree Benefits COLA -- Retirees This account is used to record interest accrued on COLA for retirees. 1. Balance (debit) represents the year-to-date interest expenses to the Civil Service Retirement Fund Deficit. 2. Debit entries include current and prior period interest accruals. (Credit contra account 22250.) 3. Credit entries include adjustments.
58115	000	INTEREST EXP-LOST EARNINGS TSP ---------- Primary Account: Interest Expense -- Lost Earnings Thrift Savings Plan This account is used to record payments made to the Thrift Savings Plan (TSP) representing lost earnings resulting from untimely submission of appropriate monies to the TSP. 1. Balance (debit) represents year-to-date monies forwarded to the TSP for lost earnings. 2. Debit entries include current and prior period expenses. 3. Credit entries include adjustments.

Expense Accounts

Account Number	Sub account	Account Description
58116	000	INTEREST EXPENSE - SPECIAL ASSESSMENTS ---------- Primary Account: Interest Expense -- Special Assessments This account is used to record the imputed interest expense included in payments on special assessments. 1. Balance (debit) represents the imputed interest expense on special assessment liabilities. 2. Credit entries include payments of imputed interest included in special assessments. 3. Debit entries include increases in the imputed interest expense on special assessments.
58140	000	NON-OPER EXP-INTEREST EXP-CAP LEASES ---------- Primary Account: Interest Expense -- Capital Leases This account is used to record interest expense on existing capital leases. 1. Balance (debit) represents year-to-date amounts charged to capital lease interest expense. 2. Debit entries include current and prior period interest expense. 3. Credit entries include adjustments.
58201	000	COMMISSIONS AND OTHER EXPENSE ---------- Primary Account: Commissions and Other Expenses This account is used to record commissions and other expenses in connection with investment securities held by the Postal Service. 1. Balance (debit) represents year-to-date commissions and expenses on investment securities. 2. Debit entries include current and prior period commissions and expenses. 3. Credit entries include adjustments.

Commitments for Expense Accounts

Account Number	Sub account	Account Description
70200	000	SUPPLIES/MATERIALS&SERVICES ---------- Primary Account: Supplies Materials and Services This commitment control account is used with the 72_ _ _ series of accounts to record funds committed for supplies materials and services. The credit balance in accounts 70200 and 70220 always equals the total net balance of the 72_ _ _ series of commitment accounts which should not be a debit.
70220	000	SUPPLIES MATERIALS&SERVICES OTHER THAN COE ---------- Primary Account: Supplies Materials and Services -- (St. Louis ISC only) This account is used to record commitments incurred with contractors for personal property. Restricted to use by St. Louis ISC.
70300	000	COMMITMNT CNTL-TRANS OF EMPTY MAIL EQUIP-GBLS ---------- Primary Account: Transportation of Empty Mail Equipment -- GBLs This commitment control account is used with the 73191 commitment account. The credit balance in this account always equals the total net balance of Account 73191 which should be a debit.
70400	000	PLANT AND OPERATING EQUIPMENT ---------- Primary Account: Plant and Operating Equipment This commitment control account is used with the 74_ _ _ series of accounts to record funds committed for resources on order for plant and equipment but not yet received. The credit balance in this account always equals the total net balance of the 74_ _ _ series of commitment accounts which should be a debit.
70420	000	PLANT AND OPERATING EQUIPMENT -OTHER COE ---------- Primary Account: Plant and Operating Equipment -- Other This commitment control account is used to record commitments incurred with contractors for resources on order for plant and equipment.
70600	000	OTHER OPERATING EXPENSES ---------- Primary Account: Other Operating Expenses This commitment control account is used with the 76_ _ _ series of commitment accounts to record funds committed for other operating expenses. The credit balance in this account always equals the total net balance of the 76_ _ _ series of commitment accounts which should be a debit.
71000	000	EXPENSE COMMITMENTS ---------- Expense Commitments - Year End Only
72101	001	POSTAL SUPPLIES (BAL. BEG. YEAR) ---------- Primary Account: Postal Supplies This account is used to record commitments incurred for postal supplies to be charged to expense account 52101. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72101	003	POSTAL SUPPLIES (PRIOR YR. ADJ.) ---------- Primary Account: Postal Supplies This account is used to record commitments incurred for postal supplies to be charged to expense account 52101. (Credit contra account 70200.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72101	007	POSTAL SUPPLIES (COMM. INCURRED) ---------- Primary Account: Postal Supplies This account is used to record commitments incurred for postal supplies to be charged to expense account 52101. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72101	008	POSTAL SUPPLIES (CUR.FY.COMMIT.) ---------- Primary Account: Postal Supplies This account is used to record commitments incurred for postal supplies to be charged to expense account 52101. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72101	009	POSTAL SUPPLIES (PR.FY.COMMIT.) ---------- Primary Account: Postal Supplies This account is used to record commitments incurred for postal supplies to be charged to expense account 52101. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
72102	001	POSTAL SUPPLIES - PO'S (BAL BEG OF YR) ---------- Primary Account: Postal Supplies -- Post Offices This account is used to record commitments incurred for postal supplies by post offices to be charged to expense account 52102. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72102	007	POSTAL SUPPLIES - PO'S (COMM INCURRED) ---------- Primary Account: Postal Supplies -- Post Offices This account is used to record commitments incurred for postal supplies by post offices to be charged to expense account 52102. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72102	008	POSTAL SUPPLIES - PO'S (CUR FY COMMIT) ---------- Primary Account: Postal Supplies -- Post Offices This account is used to record commitments incurred for postal supplies by post offices to be charged to expense account 52102. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72103	001	SPARE PARTS FOR MECH. & BUILD(BAL. BEG. YEAR) ---------- Primary Account: Spare Parts for Mechanization and Buildings This account is used to record commitments incurred for spare parts for mechanization and buildings to be charged to expense account 52103. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72103	007	SPARE PARTS FOR MECH. & BUILD(COMM. INCURRED) ---------- Primary Account: Spare Parts for Mechanization and Buildings This account is used to record commitments incurred for spare parts for mechanization and buildings to be charged to expense account 52103. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72103	008	SPARE PARTS FOR MECH. & BUILD(CUR.FY.COMMIT.) ---------- Primary Account: Spare Parts for Mechanization and Buildings This account is used to record commitments incurred for spare parts for mechanization and buildings to be charged to expense account 52103. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72105	001	OFF FUR & EXP EQUIP (BAL BEG YEAR) ---------- Primary Account: Office Furniture and Expendable Equipment This account is used to record noncapital commitments incurred for office furniture and expendable equipment to be charged to expense account 52105. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72105	007	OFF FUR & EXP EQUIP (COMM INCURRED) ---------- Primary Account: Office Furniture and Expendable Equipment This account is used to record noncapital commitments incurred for office furniture and expendable equipment to be charged to expense account 52105. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72105	008	OFF FUR & EXP EQUIP NCURR FY COMMIT) ---------- Primary Account: Office Furniture and Expendable Equipment This account is used to record noncapital commitments incurred for office furniture and expendable equipment to be charged to expense account 52105. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72106	001	MAIL PROCESSIN GEQUIPMENT (BAL BEG YEAR) ---------- Primary Account: Mail Processing Equipment This account is used to record commitments incurred for mail processing expendable equipment charged to expense account 52106. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72106	007	MAIL PROCESSING EQUIPMENT (COMM INCURRED) ---------- Primary Account: Mail Processing Equipment This account is used to record commitments incurred for mail processing expendable equipment charged to expense account 52106. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72106	008	MAIL PROCESSING EQUIPMENT (CUR FY COMMIT) ---------- Primary Account: Mail Processing Equipment This account is used to record commitments incurred for mail processing expendable equipment charged to expense account 52106. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72107	001	RETAIL EQUIPMENT (BAL BEG YEAR) ---------- Primary Account: Retail Equipment This account is used to record commitments incurred for retail expendable equipment charged to expense account 52107. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72107	007	RETAIL EQUIPTMENT (COMM INCURRED) ---------- Primary Account: Retail Equipment This account is used to record commitments incurred for retail expendable equipment charged to expense account 52107. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72107	008	RETAIL EQUIPMENT (CUR FY COMMIT) ---------- Primary Account: Retail Equipment This account is used to record commitments incurred for retail expendable equipment charged to expense account 52107. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72108	001	DELIVERY SERVICES EQUIPMENT (BAL BEG YEAR) ---------- Primary Account: Delivery Services Equipment This account is used to record commitments incurred for Delivery Services expendable equipment charged to expense account 52108. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72108	007	DELIVERY SERVICES EQUIPMENT (COMM INCURRED) ---------- Primary Account: Delivery Services Equipment This account is used to record commitments incurred for Delivery Services expendable equipment charged to expense account 52108. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72108	008	DELIVERY SERVICES EQUIPMENT (CUR FY COMMIT) ---------- Primary Account: Delivery Services Equipment This account is used to record commitments incurred for Delivery Services expendable equipment charged to expense account 52108. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72109	001	SUPPLIES & EXPENDABLE EQUIP-TELECOM SUPPLIES ---------- Primary Account: Telecommunication Supplies This account is used to record commitments incurred for Telecommunications Supplies charged to expense account 52109. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72109	007	SUPPLIES & EXPENDABLE EQUIP-TELECOM SUPPLIES ---------- Primary Account: Telecommunication Supplies This account is used to record commitments incurred for Telecommunications Supplies charged to expense account 52109. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72109	008	SUPPLIES & EXPENDABLE EQUIP-TELECOM SUPPLIES ---------- Primary Account: Telecommunication Supplies This account is used to record commitments incurred for Telecommunications Supplies charged to expense account 52109. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72111	001	SUPPL & SVCS - IMPREST FUND PURCHASED BY CC ---------- Primary Account: Imprest Purchases by Credit Card This account is used to record commitments incurred for purchases made via credit card(s) charged to expense account 52111. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72111	007	SUPPL & SVCS-IMPREST FUND PURCHASED BY CR CD ---------- Primary Account: Imprest Purchases by Credit Card This account is used to record commitments incurred for purchases made via credit card(s) charged to expense account 52111. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72111	008	SUPPL & SVCS-IMPREST FUND PURCHASE BY CR CRD ---------- Primary Account: Imprest Purchases by Credit Card This account is used to record commitments incurred for purchases made via credit card(s) charged to expense account 52111. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72121	001	ISS FR DIR VENDOR-SUP PRTS&EXP EQ(BAL BEG YR) ---------- ISS FR DIR VENDOR-SUP PRTS&EXP EQ(BAL BEG YR)
72121	007	ISS FR DIR VENDOR-SUP PRTS&EXP EQ(COMM INCUR) ---------- ISS FR DIR VENDOR-SUP PRTS&EXP EQ(COMM INCUR)
72121	008	ISS FR DIR VENDOR-SUP PRTS&EXP EQ(CUR FY CMT) ---------- ISS FR DIR VENDOR-SUP PRTS&EXP EQ(CUR FY CMT)
72122	001	SPLS&EXPNDBLE EQUIP-PRITY MAIL NETWRK-EQUIP ---------- SPLS&EXPNDBLE EQUIP-PRITY MAIL NETWRK-EQUIP
72122	007	SPLS&EXPNDBLE EQUIP-PRITY MAIL NETWRK-EQUIP ---------- SPLS&EXPNDBLE EQUIP-PRITY MAIL NETWRK-EQUIP
72122	008	SPLS&EXPNDBLE EQUIP-PRITY MAIL NETWRK-EQUIP ---------- SPLS&EXPNDBLE EQUIP-PRITY MAIL NETWRK-EQUIP
72131	001	MAILBAG PURCHASES (BAL. BEG. YEAR) ---------- Primary Account: Mailbags Purchases This account is used to record commitments incurred for mailbag purchases to be charged to expense account 52131. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72131	007	MAILBAG PURCHASES (COMM. INCURRED) ---------- Primary Account: Mailbags Purchases This account is used to record commitments incurred for mailbag purchases to be charged to expense account 52131. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72131	008	MAILBAG PURCHASES (CUR.FY.COMMIT.) ---------- Primary Account: Mailbags Purchases This account is used to record commitments incurred for mailbag purchases to be charged to expense account 52131. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72151	001	VEHICLE SUPPLIES & MATERIALS (BAL. BEG. YEAR) ---------- Primary Account: Vehicle Supplies and Materials Charged Direct This account is used to record commitments incurred for vehicle supplies and materials to be charged to expense account 52151. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72151	003	VEHICLE SUPPLIES & MATERIALS (PRIOR YR. ADJ.) ---------- Primary Account: Vehicle Supplies and Materials Charged Direct This account is used to record commitments incurred for vehicle supplies and materials to be charged to expense account 52151. (Credit contra account 70200.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
72151	007	VEHICLE SUPPLIES & MATERIALS (COMM. INCURRED) ---------- Primary Account: Vehicle Supplies and Materials Charged Direct This account is used to record commitments incurred for vehicle supplies and materials to be charged to expense account 52151. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72151	008	VEHICLE SUPPLIES & MATERIALS (CUR.FY.COMMIT.) ---------- Primary Account: Vehicle Supplies and Materials Charged Direct This account is used to record commitments incurred for vehicle supplies and materials to be charged to expense account 52151. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72151	009	VEHICLE SUPPLIES & MATERIALS (PR.FY.COMMIT.) ---------- Primary Account: Vehicle Supplies and Materials Charged Direct This account is used to record commitments incurred for vehicle supplies and materials to be charged to expense account 52151. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
72152	001	VMF SUPPLIES & EQUIPMENT (BAL BEG YEAR) ---------- Primary Account: VMF Supplies and Equipment This account is used to record commitments incurred for VMF supplies and expendable equipment charged to 52152. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72152	007	VMF SUPPLIES & EQUIPMENT (COMM INCURRED) ---------- Primary Account: VMF Supplies and Equipment This account is used to record commitments incurred for VMF supplies and expendable equipment charged to 52152. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72152	008	VMF SUPPLIES & EQUIPMENT (CURR FY COMMIT) ---------- Primary Account: VMF Supplies and Equipment This account is used to record commitments incurred for VMF supplies and expendable equipment charged to 52152. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72155	001	PREPAID POSTAGE SUPPLIES (BAL BEG YR) ---------- Primary Account: Prepaid Postage -- Supplies This account is used to record commitments incurred for postage reimbursement payments against contracts for freight transportation of supplies and materials from vendors to be charged to expense account 52155. Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72155	007	PREPAID POSTAGE SUPPLIES (COMM INCURRED) ---------- Primary Account: Prepaid Postage -- Supplies This account is used to record commitments incurred for postage reimbursement payments against contracts for freight transportation of supplies and materials from vendors to be charged to expense account 52155. Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72155	008	PREPAID POSTAGE SUPPLIES (CUR FY COMMIT) ---------- Primary Account: Prepaid Postage -- Supplies This account is used to record commitments incurred for postage reimbursement payments against contracts for freight transportation of supplies and materials from vendors to be charged to expense account 52155. Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72156	001	PREPAID FREIGHT FOR CBL-SUPPLIES (BAL BEG YR) ---------- PREPAID FREIGHT FOR CBL-SUPPLIES (BAL BEG YR)
72156	007	PREPAID FREIGHT FOR CBL-SUPPLIES (COMM INCUR) ---------- PREPAID FREIGHT FOR CBL-SUPPLIES (COMM INCUR)
72156	008	PREPAID FREIGHT FOR CBL-SUPPLIES (CUR FY COM) ---------- PREPAID FREIGHT FOR CBL-SUPPLIES (CUR FY COM)
72171	001	ADP SUPPLIES (BAL. BEG. YEAR) ---------- Primary Account: ADP Supplies This account is used to record commitments incurred for ADP supplies to be charged to expense account 52171. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72171	003	ADP SUPPLIES (PRIOR YR. ADJ.) ---------- Primary Account: ADP Supplies This account is used to record commitments incurred for ADP supplies to be charged to expense account 52171. (Credit contra account 70200.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
72171	007	ADP SUPPLIES (COMM. INCURRED) ---------- Primary Account: ADP Supplies This account is used to record commitments incurred for ADP supplies to be charged to expense account 52171. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72171	008	ADP SUPPLIES (CUR.FY.COMMIT.) ---------- Primary Account: ADP Supplies This account is used to record commitments incurred for ADP supplies to be charged to expense account 52171. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72171	009	ADP SUPPLIES (PR.FY.COMMIT.) ---------- Primary Account: ADP Supplies This account is used to record commitments incurred for ADP supplies to be charged to expense account 52171. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72172	001	OFFICE & MEDICAL SUPPLIES (BAL. BEG. YEAR) ---------- Primary Account: Office and Medical Supplies This account is used to record commitments incurred for office and medical supplies to be charged to expense account 52172. (Credit to contra account 70200.) Subaccount Usage: Balance Beginning of Year
72172	003	OFFICE & MEDICAL SUPPLIES (PRIOR YR. ADJ.) ---------- Primary Account: Office and Medical Supplies This account is used to record commitments incurred for office and medical supplies to be charged to expense account 52172. (Credit to contra account 70200.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
72172	007	OFFICE & MEDICAL SUPPLIES (COMM. INCURRED) ---------- Primary Account: Office and Medical Supplies This account is used to record commitments incurred for office and medical supplies to be charged to expense account 52172. (Credit to contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72172	008	OFFICE & MEDICAL SUPPLIES (CUR.FY.COMMIT.) ---------- Primary Account: Office and Medical Supplies This account is used to record commitments incurred for office and medical supplies to be charged to expense account 52172. (Credit to contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72172	009	OFFICE & MEDICAL SUPPLIES (PR.FY.COMMIT.) ---------- Primary Account: Office and Medical Supplies This account is used to record commitments incurred for office and medical supplies to be charged to expense account 52172. (Credit to contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
72173	001	CUSTODIAL & BUILD SUPPLIES (BAL. BEG. YEAR) ---------- Primary Account: Custodial and Building Supplies This account is used to record commitments incurred for custodial and building supplies to be charged to expense account 52173. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72173	003	CUSTODIAL & BUILD SUPPLIES (PRIOR YR. ADJ.) ---------- Primary Account: Custodial and Building Supplies This account is used to record commitments incurred for custodial and building supplies to be charged to expense account 52173. (Credit contra account 70200.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
72173	007	CUSTODIAL & BUILD SUPPLIES (COMM. INCURRED) ---------- Primary Account: Custodial and Building Supplies This account is used to record commitments incurred for custodial and building supplies to be charged to expense account 52173. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72173	008	CUSTODIAL & BUILD SUPPLIES (CUR.FY.COMMIT.) ---------- Primary Account: Custodial and Building Supplies This account is used to record commitments incurred for custodial and building supplies to be charged to expense account 52173. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72173	009	CUSTODIAL & BUILD SUPPLIES (PR.FY.COMMIT.) ---------- Primary Account: Custodial and Building Supplies This account is used to record commitments incurred for custodial and building supplies to be charged to expense account 52173. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
72174	001	PHOTOGRAPHS & FILMS (BAL. BEG. YEAR) ---------- Primary Account: Photographs and Films This account is used to record commitments incurred for photographs and films to be charged to expense account 52174. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72174	007	PHOTOGRAPHS & FILMS (COMM. INCURRED) ---------- Primary Account: Photographs and Films This account is used to record commitments incurred for photographs and films to be charged to expense account 52174. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72174	008	PHOTOGRAPHS & FILMS (CUR.FY.COMMIT.) ---------- Primary Account: Photographs and Films This account is used to record commitments incurred for photographs and films to be charged to expense account 52174. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72175	001	VMF CUSTODIAL BLDG SUPPLIES (BAL BEG OF YR) ---------- VMF CUSTODIAL BLDG SUPPLIES (BAL BEG OF YR)
72175	007	VMF CUSTODIAL BLDG SUPPLIES (COMM INCURRED) ---------- VMF CUSTODIAL BLDG SUPPLIES (COMM INCURRED)
72175	008	VMF CUSTODIAL BLDG SUPPLIES (CUR FY COMMIT) ---------- VMF CUSTODIAL BLDG SUPPLIES (CUR FY COMMIT)
72176	001	CUSTODIAL & BUILD SUPPLIES-PO (BAL BEG OF YR) ---------- Primary Account: Custodial Building Supplies and Services -- Post Office This account is used to record commitments incurred for custodial building supplies by post offices to be charged to expense account 52176. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72176	007	CUSTODIAL & BUILD SUPPLIES-PO (COMM INCURRED) ---------- Primary Account: Custodial Building Supplies and Services -- Post Office This account is used to record commitments incurred for custodial building supplies by post offices to be charged to expense account 52176. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72176	008	CUSTODIAL & BUILD SUPPLIES-PO (CUR FY COMMIT) ---------- Primary Account: Custodial Building Supplies and Services -- Post Office This account is used to record commitments incurred for custodial building supplies by post offices to be charged to expense account 52176. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72177	001	EXPRESS MAIL SUPPLIES-PO (BAL BEG YEAR) ---------- Primary Account: Expedited Mail Supplies -- Post Office This account is used to record commitments incurred for Expedited Mail supplies by post offices to be charged to expense account 52177. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72177	007	EXPRESS MAIL SUPPLIES-PO (COMM INCURRED) ---------- Primary Account: Expedited Mail Supplies -- Post Office This account is used to record commitments incurred for Expedited Mail supplies by post offices to be charged to expense account 52177. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72177	008	EXPRESS MAIL SUPPLIES-PO (CUR FY COMMIT) ---------- Primary Account: Expedited Mail Supplies -- Post Office This account is used to record commitments incurred for Expedited Mail supplies by post offices to be charged to expense account 52177. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72178	001	PRIORITY MAIL SUPPLIES-PO (BAL BEG YR) ---------- Primary Account: Priority Mail Supplies -- Post Office This account is used to record commitments incurred for Priority Mail supplies by post offices to be charged to expense account 52178. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72178	007	PRIORITY MAIL SUPPLIES-PO (COMM INCURRED) ---------- Primary Account: Priority Mail Supplies -- Post Office This account is used to record commitments incurred for Priority Mail supplies by post offices to be charged to expense account 52178. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72178	008	PRIORITY MAIL SUPPLIES-PO (CUR FY COMMIT) ---------- Primary Account: Priority Mail Supplies -- Post Office This account is used to record commitments incurred for Priority Mail supplies by post offices to be charged to expense account 52178. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72179	001	SUPPLS&EXPND EQP-ADP-OTS CMPTR SFTWR PKGS ---------- SUPPLS&EXPND EQP-ADP-OTS CMPTR SFTWR PKGS

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72179	007	SUPPLS&EXPND EQP-ADP-OTS CMPTR SFTWR PKGS ---------- SUPPLS&EXPND EQP-ADP-OTS CMPTR SFTWR PKGS
72179	008	SUPPLS&EXPND EQP-ADP-OTS CMPTR SFTWR PKGS ---------- SUPPLS&EXPND EQP-ADP-OTS CMPTR SFTWR PKGS
72313	001	CUSTODIAL & BUILD. SERVICES (BAL. BEG. YEAR) ---------- Primary Account: Custodial and Building Services This account is used to record commitments incurred for custodial and building services other than equipment repairs and maintenance to be charged to expense account 52313. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72313	007	CUSTODIAL & BUILD. SERVICES (COMM. INCURRED) ---------- Primary Account: Custodial and Building Services This account is used to record commitments incurred for custodial and building services other than equipment repairs and maintenance to be charged to expense account 52313. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72313	008	CUSTODIAL & BUILD. SERVICES (CUR.FY.COMMIT.) ---------- Primary Account: Custodial and Building Services This account is used to record commitments incurred for custodial and building services other than equipment repairs and maintenance to be charged to expense account 52313. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
72315	001	MAINT. SVS.-PROVIDENCE RI (BAL. BEG. YEAR) ---------- Primary Account: Maintenance Services -- Providence RI This account is used to record commitments incurred for maintenance services other than equipment repairs and maintenance at Providence RI to be charged to expense account 52315. (Credit contra account 70200.) Note: Entries to this account are restricted to the Minneapolis Accounting Service Center. Subaccount Usage: Balance Beginning of Year
72315	007	MAINT. SVS.-PROVIDENCE RI (COMM. INCURRED) ---------- Primary Account: Maintenance Services -- Providence RI This account is used to record commitments incurred for maintenance services other than equipment repairs and maintenance at Providence RI to be charged to expense account 52315. (Credit contra account 70200.) Note: Entries to this account are restricted to the Minneapolis Accounting Service Center. Subaccount Usage: Commitments Incurred -- Current Year
72315	008	MAINT. SVS.-PROVIDENCE RI (CUR.FY.COMMIT.) ---------- Primary Account: Maintenance Services -- Providence RI This account is used to record commitments incurred for maintenance services other than equipment repairs and maintenance at Providence RI to be charged to expense account 52315. (Credit contra account 70200.) Note: Entries to this account are restricted to the Minneapolis Accounting Service Center. Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72316	001	CNTRCTL SVC-PRTY ML PRC PLNT&EQ-PRTY ML NETWK ---------- CNTRCTL SVC-PRTY ML PRC PLNT&EQ-PRTY ML NETWK
72316	007	CNTRCTL SVC-PRTY ML PRC PLNT&EQ-PRTY ML NETWK ---------- CNTRCTL SVC-PRTY ML PRC PLNT&EQ-PRTY ML NETWK
72316	008	CNTRCTL SVC-PRTY ML PRC PLNT&EQ-PRTY ML NETWK ---------- CNTRCTL SVC-PRTY ML PRC PLNT&EQ-PRTY ML NETWK
72321	001	O/S CONSULT.&PROF.SVCS.-FEES (BAL.BEG YEAR) ---------- Primary Account: Outside Consulting and Professional Services -- Fees This account is used to record commitments incurred for outside consulting and professional services other than equipment repairs and maintenance to be charged to expense account 52321. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72321	007	O/S CONSULT.&PROF.SVCS.-FEES (COMM.INCURRED) ---------- Primary Account: Outside Consulting and Professional Services -- Fees This account is used to record commitments incurred for outside consulting and professional services other than equipment repairs and maintenance to be charged to expense account 52321. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72321	008	O/S CONSULT.&PROF.SVCS.-FEES(REC.CUR.FY COMM) ---------- Primary Account: Outside Consulting and Professional Services -- Fees This account is used to record commitments incurred for outside consulting and professional services other than equipment repairs and maintenance to be charged to expense account 52321. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72322	001	O/S CONSULT.&PROF.SVCS.TRAVL (BAL.BEG.YEAR) ---------- Primary Account: Outside Consulting and Professional Services -- Travel This account is used to record commitments incurred for travel consulting and professional services other than equipment repairs and maintenance to be charged to expense account 52322. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72322	007	O/S CONSULT.&PROF.SVCS.TRAVL (COMM.INCURRED) ---------- Primary Account: Outside Consulting and Professional Services -- Travel This account is used to record commitments incurred for travel consulting and professional services other than equipment repairs and maintenance to be charged to expense account 52322. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72322	008	O/S CONSULT.&PROF.SVCS.TRAVL(REC.CUR FY COMM) ---------- Primary Account: Outside Consulting and Professional Services -- Travel This account is used to record commitments incurred for travel consulting and professional services other than equipment repairs and maintenance to be charged to expense account 52322. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72323	001	MARKET RESEARCH SVS. (BAL. BEG. YEAR) ---------- Primary Account: Market Research Services This account is used to record commitments incurred for market research services other than equipment repairs and maintenance to be charged to expense account 52323. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72323	007	MARKET RESEARCH SVS. (COMM. INCURRED) ---------- Primary Account: Market Research Services This account is used to record commitments incurred for market research services other than equipment repairs and maintenance to be charged to expense account 52323. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72323	008	MARKET RESEARCH SVS. (CUR.FY.COMMIT.) ---------- Primary Account: Market Research Services This account is used to record commitments incurred for market research services other than equipment repairs and maintenance to be charged to expense account 52323. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72324	001	CONS SVCS PRTY ML PROC CTS-OFF SPACE NOT PROV ---------- CONS SVCS PRTY ML PROC CTS-OFF SPACE NOT PROV
72324	007	CONS SVCS PRTY ML PROC CTS-OFF SPACE NOT PROV ---------- CONS SVCS PRTY ML PROC CTS-OFF SPACE NOT PROV
72324	008	CONS SVCS PRTY ML PROC CTS-OFF SPACE NOT PROV ---------- CONS SVCS PRTY ML PROC CTS-OFF SPACE NOT PROV
72325	001	ADVERTISING & SALES PROMOTION(BAL. BEG. YEAR) ---------- Primary Account: Advertising and Sales Promotion This account is used to record commitments incurred for advertising and sales promotions other than equipment repairs and maintenance to be charged to expense account 52325. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72325	007	ADVERTISING & SALES PROMOTION(COMM. INCURRED) ---------- Primary Account: Advertising and Sales Promotion This account is used to record commitments incurred for advertising and sales promotions other than equipment repairs and maintenance to be charged to expense account 52325. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72325	008	ADVERTISING & SALES PROMOTION(CUR.FY.COMMIT.) ---------- Primary Account: Advertising and Sales Promotion This account is used to record commitments incurred for advertising and sales promotions other than equipment repairs and maintenance to be charged to expense account 52325. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72326	001	CONS SVCS BY INDVDLS - OFFICE SPACE PROVIDED ---------- CONS SVCS BY INDVDLS - OFFICE SPACE PROVIDED
72326	007	CONS SVCS BY INDVDLS - OFFICE SPACE PROVIDED ---------- CONS SVCS BY INDVDLS - OFFICE SPACE PROVIDED
72326	008	CONS SVCS BY INDVDLS - OFFICE SPACE PROVIDED ---------- CONS SVCS BY INDVDLS - OFFICE SPACE PROVIDED
72327	001	CONS SVCS BY INDVDLS - OFFICE SPACE NOT PROV ---------- CONS SVCS BY INDVDLS - OFFICE SPACE NOT PROV
72327	007	CONS SVCS BY INDVDLS - OFFICE SPACE NOT PROV ---------- CONS SVCS BY INDVDLS - OFFICE SPACE NOT PROV
72327	008	CONS SVCS BY INDVDLS - OFFICE SPACE NOT PROV ---------- CONS SVCS BY INDVDLS - OFFICE SPACE NOT PROV
72331	001	ADP SERVICES-COMMERCIAL (BAL. BEG. YEAR) ---------- Primary Account: ADP Services -- Commercial This account is used to record commitments incurred for ADP commercial services other than equipment for repairs and maintenance to be charged to expense account 52331. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72331	007	ADP SERVICES-COMMERCIAL (COMM. INCURRED) ---------- Primary Account: ADP Services -- Commercial This account is used to record commitments incurred for ADP commercial services other than equipment for repairs and maintenance to be charged to expense account 52331. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72331	008	ADP SERVICES-COMMERCIAL (CUR.FY.COMMIT.) ---------- Primary Account: ADP Services -- Commercial This account is used to record commitments incurred for ADP commercial services other than equipment for repairs and maintenance to be charged to expense account 52331. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72332	001	ADP SERVICES - COMMERCIAL SOFTWARE PACKAGE ---------- Primary Account: ADP Services -- Commercial Software Packages This account is used to record commitments incurred for the purchase lease maintenance and/or licensing fees for ADP commercial software packages charged to expense account 52332. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72332	007	ADP SERVICES - COMMERCIAL SOFTWARE PACKAGE ---------- Primary Account: ADP Services -- Commercial Software Packages This account is used to record commitments incurred for the purchase lease maintenance and/or licensing fees for ADP commercial software packages charged to expense account 52332. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72332	008	ADP SERVICES - COMMERCIAL SOFTWARE PACKAGE ---------- Primary Account: ADP Services -- Commercial Software Packages This account is used to record commitments incurred for the purchase lease maintenance and/or licensing fees for ADP commercial software packages charged to expense account 52332. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72333	001	ADP SERVICES-GOVT. AGENCIES (BAL. BEG. YEAR) ---------- Primary Account: ADP Services -- Government Agencies This account is used to record commitments incurred for ADP services other than equipment repairs and maintenance provided by government agencies to be charged to expense account 52333. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72333	007	ADP SERVICES-GOVT. AGENCIES (COMM. INCURRED) ---------- Primary Account: ADP Services -- Government Agencies This account is used to record commitments incurred for ADP services other than equipment repairs and maintenance provided by government agencies to be charged to expense account 52333. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72333	008	ADP SERVICES-GOVT. AGENCIES (CUR.FY.COMMIT.) ---------- Primary Account: ADP Services -- Government Agencies This account is used to record commitments incurred for ADP services other than equipment repairs and maintenance provided by government agencies to be charged to expense account 52333. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72334	001	ADP SVC-PROGRAMMING-BY INDIV-OFF SP NOT PROV ---------- ADP SVC-PROGRAMMING-BY INDIV-OFF SP NOT PROV
72334	007	ADP SVC-PROGRAMMING-BY INDIV-OFF SP NOT PROV ---------- ADP SVC-PROGRAMMING-BY INDIV-OFF SP NOT PROV
72334	008	APD SVC-PROGRAMMING-BY INDIV-OFF SP NOT PROV ---------- APD SVC-PROGRAMMING-BY INDIV-OFF SP NOT PROV
72335	001	PROFESSIONAL SRVCS-OFFICE SPACE NOT PROVIDED ---------- PROFESSIONAL SRVCS-OFFICE SPACE NOT PROVIDED
72335	007	PROFESSIONAL SVCS-OFFICE SPACE NOT PROVIDED ---------- PROFESSIONAL SVCS-OFFICE SPACE NOT PROVIDED

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72335	008	PROFESSIONAL SVCS-OFFICE SPACE NOT PROVIDED ---------- PROFESSIONAL SVCS-OFFICE SPACE NOT PROVIDED
72336	001	CONS SVCS ADP SVCS-EQUIP SPRT-OFF SPACE PROV ---------- CONS SVCS ADP SVCS-EQUIP SPRT-OFF SPACE PROV
72336	007	CONS SVCS ADP SVCS-EQUIP SPRT-OFF SPACE PROV ---------- CONS SVCS ADP SVCS-EQUIP SPRT-OFF SPACE PROV
72336	008	CONS SVCS ADP SVCS-EQUIP SPRT-OFF SPACE PROV ---------- CONS SVCS ADP SVCS-EQUIP SPRT-OFF SPACE PROV
72337	001	CONS SVCS ADP SVCS-EQUIP SPRT-OFF SP NOT PROV ---------- CONS SVCS ADP SVCS-EQUIP SPRT-OFF SP NOT PROV
72337	007	CONS SVCS ADP SVCS-EQUIP SPRT-OFF SP NOT PROV ---------- CONS SVCS ADP SVCS-EQUIP SPRT-OFF SP NOT PROV
72337	008	CONS SVCS ADP SVCS-EQUIP SPRT-OFF SP NOT PROV ---------- CONS SVCS ADP SVCS-EQUIP SPRT-OFF SP NOT PROV
72338	001	CONS SVCS PERSONAL SVCS - OTHER THAN INDVDLS ---------- CONS SVCS PERSONAL SVCS - OTHER THAN INDVDLS
72338	007	CONS SVCS PERSONAL SVCS-OTHER THAN INDVDLS ---------- CONS SVCS PERSONAL SVCS-OTHER THAN INDVDLS
72338	008	CONS SVCS PERSONAL SVCS - OTHER THAN INDVDLS ---------- CONS SVCS PERSONAL SVCS - OTHER THAN INDVDLS
72339	001	CONSULTANT SERVICES PERS SVCS - INDIVIDUALS ---------- CONSULTANT SERVICES PERS SVCS - INDIVIDUALS
72339	007	CONSULTANT SERVICES PERS SVCS - INDIVIDUALS ---------- CONSULTANT SERVICES PERS SVCS - INDIVIDUALS
72339	008	CONSULTANT SERVICES PERS SVCS - INDIVIDUALS ---------- CONSULTANT SERVICES PERS SVCS - INDIVIDUALS

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72341	001	HEALTH SVS. BY GOVT. AG. (BAL. BEG. YEAR) ---------- Primary Account: Health Services by Government Agencies This account is used to record commitments incurred for health services provided by government agencies to be charged to expense account 52341. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72341	007	HEALTH SVS. BY GOVT. AG. (COMM. INCURRED) ---------- Primary Account: Health Services by Government Agencies This account is used to record commitments incurred for health services provided by government agencies to be charged to expense account 52341. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72341	008	HEALTH SVS. BY GOVT. AG. (CUR.FY.COMMIT.) ---------- Primary Account: Health Services by Government Agencies This account is used to record commitments incurred for health services provided by government agencies to be charged to expense account 52341. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72342	001	CONS SVCS PROF SVCS - OFFICE SPACE PROVIDED ---------- CONS SVCS PROF SVCS - OFFICE SPACE PROVIDED
72342	007	CONS SVCS PROF SVCS - OFFICE SPACE PROVIDED ---------- CONS SVCS PROF SVCS - OFFICE SPACE PROVIDED
72342	008	CONS SVCS PROF SVCS - OFFICE SPACE PROVIDED ---------- CONS SVCS PROF SVCS - OFFICE SPACE PROVIDED
72343	001	REMOTE ENCODING KEYING SERVICES (BAL BEG YR) ---------- Primary Account: Cost for Encoding Keying Services This account is used to record commitments incurred for remote encoding keying services to be charged to expense account 52343. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72343	007	REMOTE ENCODING KEYING SERVICE (COMM INCURRED ---------- Primary Account: Cost for Encoding Keying Services This account is used to record commitments incurred for remote encoding keying services to be charged to expense account 52343. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72343	008	REMOTE ENCODING KEYING SERVICE (CUR FY COMMIT ---------- Primary Account: Cost for Encoding Keying Services This account is used to record commitments incurred for remote encoding keying services to be charged to expense account 52343. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72357	001	PROF & OTH MISC SER/APP BKGD INV (BAL BEG YR) ---------- Primary Account: Professional and Other Miscellaneous Service -- Applicant Background Investigations This account is used to record commitments incurred for applicant background investigations to be charged to account 52357 (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72357	007	PROF & OTH MISC SER/APP BKG INV (COMM INCURR) ---------- Primary Account: Professional and Other Miscellaneous Service -- Applicant Background Investigations This account is used to record commitments incurred for applicant background investigations to be charged to account 52357 (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72357	008	PROF & OTH MISC SER/APP BKGD INV (CUR FY COM) ---------- Primary Account: Professional and Other Miscellaneous Service -- Applicant Background Investigations This account is used to record commitments incurred for applicant background investigations to be charged to account 52357 (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72359	001	CONTRACTUAL SVS.-MISC. (BAL. BEG. YEAR) ---------- Primary Account: Miscellaneous Contractural Services This account is used to record commitments incurred for miscellaneous contractual services to be charged to expense account 52359. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72359	007	CONTRACTUAL SVS.-MISC. (COMM. INCURRED) ---------- Primary Account: Miscellaneous Contractural Services This account is used to record commitments incurred for miscellaneous contractual services to be charged to expense account 52359. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72359	008	CONTRACTUAL SVS.-MISC. (CUR.FY.COMMIT.) ---------- Primary Account: Miscellaneous Contractural Services This account is used to record commitments incurred for miscellaneous contractual services to be charged to expense account 52359. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72361	001	TRAIN-COURSE DEV-OUTSIDE AST.(BAL. BEG. YEAR) ---------- Primary Account: Training -- Course Development -- Outside Assistance This account is used to record commitments incurred for outside assistance in course development to be charged to expense account 52361. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72361	007	TRAIN-COURSE DEV-OUTSIDE AST.(COMM. INCURRED) ---------- Primary Account: Training -- Course Development -- Outside Assistance This account is used to record commitments incurred for outside assistance in course development to be charged to expense account 52361. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72361	008	TRAIN-COURSE DEV-OUTSIDE AST.(CUR.FY.COMMIT.) ---------- Primary Account: Training -- Course Development -- Outside Assistance This account is used to record commitments incurred for outside assistance in course development to be charged to expense account 52361. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72363	001	TRAINING-OUTSIDE INSTRUCTION (BAL. BEG. YEAR) ---------- Primary Account: Training -- Outside Instruction This account is used to record commitments incurred for outside instructions (tuition fees/payment to instructors on contract) to be charged to expense account 52363. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72363	007	TRAINING-OUTSIDE INSTRUCTION (COMM. INCURRED) ---------- Primary Account: Training -- Outside Instruction This account is used to record commitments incurred for outside instructions (tuition fees/payment to instructors on contract) to be charged to expense account 52363. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72363	008	TRAINING-OUTSIDE INSTRUCTION (CUR.FY.COMMIT.) ---------- Primary Account: Training -- Outside Instruction This account is used to record commitments incurred for outside instructions (tuition fees/payment to instructors on contract) to be charged to expense account 52363. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72365	001	TRAINING-INSTRUCTIONAL ASST. (BAL. BEG. YEAR) ---------- Primary Account: Training -- Instructional Assistance This account is used to record commitment incurred for outside assistance in preparation and presentation of lectures and courses and to be charged to expense account 52365. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72365	007	TRAINING-INSTRUCTIONAL ASST. (COMM. INCURRED) ---------- Primary Account: Training -- Instructional Assistance This account is used to record commitment incurred for outside assistance in preparation and presentation of lectures and courses and to be charged to expense account 52365. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72365	008	TRAINING-INSTRUCTIONAL ASST. (CUR.FY.COMMIT.) ---------- Primary Account: Training -- Instructional Assistance This account is used to record commitment incurred for outside assistance in preparation and presentation of lectures and courses and to be charged to expense account 52365. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72367	001	MISC. SUPPLIES & MATERIALS (BAL. BEG. YEAR) ---------- Primary Account: Training -- Miscellaneous Supplies and Materials This account is used to record commitments incurred for miscellaneous supplies and materials for training and to be charged to expense account 52367. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72367	007	MISC. SUPPLIES & MATERIALS (COMM. INCURRED) ---------- Primary Account: Training -- Miscellaneous Supplies and Materials This account is used to record commitments incurred for miscellaneous supplies and materials for training and to be charged to expense account 52367. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72367	008	MISC. SUPPLIES & MATERIALS (CUR.FY.COMMIT.) ---------- Primary Account: Training -- Miscellaneous Supplies and Materials This account is used to record commitments incurred for miscellaneous supplies and materials for training and to be charged to expense account 52367. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72369	001	TRAIN-COURSE MAT. AUDIO-VIS.(BAL. BEG. YEAR) ---------- Primary Account: Training -- Course Materials Audiovisual Support This account is used to record commitments incurred for audiovisual training materials and to be charged to expense account 52369. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72369	007	TRAIN-COURSE MAT. AUDIO-VIS.(COMM. INCURRED) ---------- Primary Account: Training -- Course Materials Audiovisual Support This account is used to record commitments incurred for audiovisual training materials and to be charged to expense account 52369. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72369	008	TRAIN-COURSE MAT. AUDIO-VIS.(CUR.FY.COMMIT.) ---------- Primary Account: Training -- Course Materials Audiovisual Support This account is used to record commitments incurred for audiovisual training materials and to be charged to expense account 52369. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72401	001	SPLS&EXPNDBLE EQUIP-DELVR CONFRMTN-PRINTNG ---------- SPLS&EXPNDBLE EQUIP-DELVR CONFRMTN-PRINTNG
72401	007	SPLS&EXPNDBLE EQUIP-DELVR CONFRMTN-PRINTNG ---------- SPLS&EXPNDBLE EQUIP-DELVR CONFRMTN-PRINTNG
72401	008	SPLS&EXPNDBLE EQUIP-DELVR CONFRMTN-PRINTNG ---------- SPLS&EXPNDBLE EQUIP-DELVR CONFRMTN-PRINTNG
72412	001	VEHICLE SALES EXP.-OUTSIDE (BAL. BEG. YEAR) ---------- Primary Account: Vehicle Sale Expense (Outside) This account is used to record commitments incurred for advertising and auctioneer fees connected with the outside sale of motor vehicles and to be charged to expense account 52412. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72412	007	VEHICLE SALES EXP.-OUTSIDE (COMM. INCURRED) ---------- Primary Account: Vehicle Sale Expense (Outside) This account is used to record commitments incurred for advertising and auctioneer fees connected with the outside sale of motor vehicles and to be charged to expense account 52412. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72412	008	VEHICLE SALES EXP.-OUTSIDE (CUR.FY.COMMIT.) ---------- Primary Account: Vehicle Sale Expense (Outside) This account is used to record commitments incurred for advertising and auctioneer fees connected with the outside sale of motor vehicles and to be charged to expense account 52412. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72415	001	ENERGY PROJECTS ---------- Primary Account: Energy Projects This account is used to record commitments incurred for supplies materials and services related to energy projects to be charged to expense account 52415. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72415	003	ENERGY PROJECTS ---------- Primary Account: Energy Projects This account is used to record commitments incurred for supplies materials and services related to energy projects to be charged to expense account 52415. (Credit contra account 70200.) Subaccount Usage: Prior Year Adjustment
72415	007	ENERGY PROJECTS ---------- Primary Account: Energy Projects This account is used to record commitments incurred for supplies materials and services related to energy projects to be charged to expense account 52415. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72415	008	ENERGY PROJECTS ---------- Primary Account: Energy Projects This account is used to record commitments incurred for supplies materials and services related to energy projects to be charged to expense account 52415. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72415	009	ENERGY PROJECTS ---------- Primary Account: Energy Projects This account is used to record commitments incurred for supplies materials and services related to energy projects to be charged to expense account 52415. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitments
72417	001	SAFETY PROJECTS ---------- Primary Account: Safety Projects This account is used to record commitments incurred for supplies materials and services for safety projects to be charged to expense account 52417. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72417	003	SAFETY PROJECTS ---------- Primary Account: Safety Projects This account is used to record commitments incurred for supplies materials and services for safety projects to be charged to expense account 52417. (Credit contra account 70200.) Subaccount Usage: Prior Year Adjustment
72417	007	SAFETY PROJECTS ---------- Primary Account: Safety Projects This account is used to record commitments incurred for supplies materials and services for safety projects to be charged to expense account 52417. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72417	008	SAFETY PROJECTS ---------- Primary Account: Safety Projects This account is used to record commitments incurred for supplies materials and services for safety projects to be charged to expense account 52417. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72417	009	SAFETY PROJECTS ---------- Primary Account: Safety Projects This account is used to record commitments incurred for supplies materials and services for safety projects to be charged to expense account 52417. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitments
72418	001	MISC SUPPL MATL & SERVICES (BAL BEG YR) ---------- Primary Account: Miscellaneous Supplies Materials and Services This account is used to record commitments incurred for miscellaneous supplies materials and services to be charged to expense account 52418. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72418	007	MISC SUPPL MATL & SERVICES (COMM INCURRED) ---------- Primary Account: Miscellaneous Supplies Materials and Services This account is used to record commitments incurred for miscellaneous supplies materials and services to be charged to expense account 52418. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72418	008	MISC SUPPL MATL & SERVICES (CUR FY COMMIT) ---------- Primary Account: Miscellaneous Supplies Materials and Services This account is used to record commitments incurred for miscellaneous supplies materials and services to be charged to expense account 52418. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72419	001	MISCELLANEOUS SERVICES (BAL. BEG. YEAR) ---------- Primary Account: Miscellaneous Services (Not Contractual) This account is used to record commitment incurred for miscellaneous services that are not contractual to be charged to expense account 52419. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72419	007	MISCELLANEOUS SERVICES (COMM. INCURRED) ---------- Primary Account: Miscellaneous Services (Not Contractual) This account is used to record commitment incurred for miscellaneous services that are not contractual to be charged to expense account 52419. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72419	008	MISCELLANEOUS SERVICES (CUR.FY.COMMIT.) ---------- Primary Account: Miscellaneous Services (Not Contractual) This account is used to record commitment incurred for miscellaneous services that are not contractual to be charged to expense account 52419. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72421	001	AUDIT SERVICES BY GOVT. AG. (BAL. BEG. YEAR) ---------- Primary Account: Audit Services by Government Agencies This account is used to record commitments incurred for audit services performed by government agencies to be charged to expense account 52421. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72421	007	AUDIT SERVICES BY GOVT. AG. (COMM. INCURRED) ---------- Primary Account: Audit Services by Government Agencies This account is used to record commitments incurred for audit services performed by government agencies to be charged to expense account 52421. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72421	008	AUDIT SERVICES BY GOVT. AG. (CUR.FY.COMMIT.) ---------- Primary Account: Audit Services by Government Agencies This account is used to record commitments incurred for audit services performed by government agencies to be charged to expense account 52421. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72422	001	SVCS BY CSC EEO APPEALS EXAMS - BAL BEG YEAR ---------- Primary Account: Services by Office of Personnel Management -- EEO Appeals Examiners This account is used to record commitments incurred for services performed by Office of Personnel Management EEO Appeals Examiners to be charged to expense account 52422. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72422	007	SVCS BY CSC EEO APPEALS EXAMS - COMM INCURRED ---------- Primary Account: Services by Office of Personnel Management -- EEO Appeals Examiners This account is used to record commitments incurred for services performed by Office of Personnel Management EEO Appeals Examiners to be charged to expense account 52422. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72422	008	SVCS BY CSC EEO APPEALS EXAMS - CUR FY COMMIT ---------- Primary Account: Services by Office of Personnel Management -- EEO Appeals Examiners This account is used to record commitments incurred for services performed by Office of Personnel Management EEO Appeals Examiners to be charged to expense account 52422. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72423	001	SVCS-O T HEALTH-BY GOVT AGCY - BAL BEG YEAR ---------- Primary Account: Services (Other Than Health) by Government Agencies This account is used to record commitments incurred for services other than health performed by government agencies to be charged to expense account 52423. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72423	007	SVCS-O T HEALTH-BY GOVT AGCY - COMM INCURRED ---------- Primary Account: Services (Other Than Health) by Government Agencies This account is used to record commitments incurred for services other than health performed by government agencies to be charged to expense account 52423. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72423	008	SVCS-O T HEALTH-BY GOVT AGCY - CUR FY COMMIT ---------- Primary Account: Services (Other Than Health) by Government Agencies This account is used to record commitments incurred for services other than health performed by government agencies to be charged to expense account 52423. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72428	001	OTHER SERV.- ROUTINE MED.EX.(BAL.BEG.YR) ---------- Primary Account: Medical Expenses for Routine Medical Examinations This account is used to record commitments incurred for medical expenses which are not related to on-the-job injury or illness. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72428	007	OTHER SERV.-ROUTINE MED.EX(COMM.INCUR. CU YR) ---------- Primary Account: Medical Expenses for Routine Medical Examinations This account is used to record commitments incurred for medical expenses which are not related to on-the-job injury or illness. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72428	008	OTHER SERV.-ROUTINE MED.EX.(CUR.FY.COMMIT.) ---------- Primary Account: Medical Expenses for Routine Medical Examinations This account is used to record commitments incurred for medical expenses which are not related to on-the-job injury or illness. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72429	001	OTHER SERV-MED EXP (BAL BEG YR) ---------- Primary Account: Medical Expenses This account is used to record commitments incurred for medical payments associated with applicant drug testing to be charged to expenses account 52429. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72429	007	OTHER SERV-MED EXP (COMM INCUR CUR YR) ---------- Primary Account: Medical Expenses This account is used to record commitments incurred for medical payments associated with applicant drug testing to be charged to expenses account 52429. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72429	008	OTHER SERV-MED EXP (CUR FY COMMIT) ---------- Primary Account: Medical Expenses This account is used to record commitments incurred for medical payments associated with applicant drug testing to be charged to expenses account 52429. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72431	001	PRINT SHOP COSTS TRANSFERS (BAL BEG YEAR) ---------- Primary Account: Print Shop Cost Transfers This account is used to record commitments incurred for print shop cost transfers to be charged to expense account 52431. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72431	007	PRINT SHOP COSTS TRANSFERS (COMM INCURRED) ---------- Primary Account: Print Shop Cost Transfers This account is used to record commitments incurred for print shop cost transfers to be charged to expense account 52431. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72431	008	PRINT SHOP COSTS TRANSFERS (CUR FY COMMIT) ---------- Primary Account: Print Shop Cost Transfers This account is used to record commitments incurred for print shop cost transfers to be charged to expense account 52431. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72432	001	CLASSIFICATION OTH SERV-RATES & IMPLEM COST ---------- Primary Account: Rates and Classification Implementation Costs This account is used to record commitments incurred for materials prepared to notify customers and post offices of postage rates and classification changes to be charged to account 52432. Subaccount Usage: Balance Beginning of Year
72432	007	CLASSIFICATION OTH SERV-RATES & IMPLEM COST ---------- Primary Account: Rates and Classification Implementation Costs This account is used to record commitments incurred for materials prepared to notify customers and post offices of postage rates and classification changes to be charged to account 52432. Subaccount Usage: Commitments Incurred -- Current Year
72432	008	CLASSIFICATION OTH SERV-RATES & IMPLEM COST ---------- Primary Account: Rates and Classification Implementation Costs This account is used to record commitments incurred for materials prepared to notify customers and post offices of postage rates and classification changes to be charged to account 52432. Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72435	001	OUTSIDE PRINT. & REPRODUCTION(BAL. BEG. YEAR) ---------- Primary Account: Outside Printing and Reproduction -- Field This account is used to record commitments incurred for outside printing and reproduction for the field to be charged to expense account 52435. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72435	007	OUTSIDE PRINT. & REPRODUCTION(COMM. INCURRED) ---------- Primary Account: Outside Printing and Reproduction -- Field This account is used to record commitments incurred for outside printing and reproduction for the field to be charged to expense account 52435. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72435	008	OUTSIDE PRINT. & REPRODUCTION(CUR.FY.COMMIT.) ---------- Primary Account: Outside Printing and Reproduction -- Field This account is used to record commitments incurred for outside printing and reproduction for the field to be charged to expense account 52435. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72436	001	OUTSIDE PRINTING & REPRODUCTION BAL BEG YR. ---------- Primary Account: Outside Printing and Reproduction -- Headquarters This account is used to record commitments incurred for outside printing and reproduction for Headquarters to be charged to expense account 52346. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72436	007	OUTSIDE PRINTING & REPRODUCTION COMM INCURRED ---------- Primary Account: Outside Printing and Reproduction -- Headquarters This account is used to record commitments incurred for outside printing and reproduction for Headquarters to be charged to expense account 52346. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72436	008	OUTSIDE PRINTING & REPRODUCTION COMM REC CY ---------- Primary Account: Outside Printing and Reproduction -- Headquarters This account is used to record commitments incurred for outside printing and reproduction for Headquarters to be charged to expense account 52346. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72441	001	COST OF POSTAGE STOCK (BAL. BEG. YEAR) ---------- Primary Account: Cost of Postage Stock This account is used to record commitments incurred for the cost of postage stock to be charged to expense account 52441. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72441	007	COST OF POSTAGE STOCK (COMM. INCURRED) ---------- Primary Account: Cost of Postage Stock This account is used to record commitments incurred for the cost of postage stock to be charged to expense account 52441. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72441	008	COST OF POSTAGE STOCK (CUR.FY.COMMIT.) ---------- Primary Account: Cost of Postage Stock This account is used to record commitments incurred for the cost of postage stock to be charged to expense account 52441. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72442	001	PHILATELIC PRODUCTS (BAL.BEG.YEAR) ---------- Primary Account: Philatelic Products This account is used to record commitments incurred for philatelic products to be charged to expense account 52442. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72442	007	PHILATELIC PRODUCTS (COMM.INCURRED) ---------- Primary Account: Philatelic Products This account is used to record commitments incurred for philatelic products to be charged to expense account 52442. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72442	008	PHILATELIC PRODUCTS (CURR FY COMMITMENTS) ---------- Primary Account: Philatelic Products This account is used to record commitments incurred for philatelic products to be charged to expense account 52442. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72443	001	COST OF EMB. STAMPED ENVELOPS(BAL. BEG. YEAR) ---------- Primary Account: Cost of Embossed Stamped Envelopes This account is used to record commitments incurred for the cost of embossed stamped envelopes to be charged to expense account 52443. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72443	007	COST OF EMB. STAMPED ENVELOPS(COMM. INCURRED) ---------- Primary Account: Cost of Embossed Stamped Envelopes This account is used to record commitments incurred for the cost of embossed stamped envelopes to be charged to expense account 52443. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72443	008	COST OF EMB. STAMPED ENVELOPS(CUR.FY.COMMIT.) ---------- Primary Account: Cost of Embossed Stamped Envelopes This account is used to record commitments incurred for the cost of embossed stamped envelopes to be charged to expense account 52443. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72446	001	RETAIL PRODUCTS (BAL.BEG.YEAR) ---------- Primary Account: Retail Products This account is used to record commitments incurred for retail products to be charged to expense account 52446. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72446	003	RETAIL PRODUCTS (PRIOR YR.ADJ.) ---------- Primary Account: Retail Products This account is used to record commitments incurred for retail products to be charged to expense account 52446. (Credit contra account 70200.) Subaccount Usage: Prior Year Adjustment
72446	007	RETAIL PRODUCTS (COMM.INCURRED) ---------- Primary Account: Retail Products This account is used to record commitments incurred for retail products to be charged to expense account 52446. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72446	008	RETAIL PRODUCTS (CUR.FY.COMMIT) ---------- Primary Account: Retail Products This account is used to record commitments incurred for retail products to be charged to expense account 52446. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72446	009	RETAIL PRODUCTS (PR.FY.COMMIT) ---------- Primary Account: Retail Products This account is used to record commitments incurred for retail products to be charged to expense account 52446. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitments
72448	001	OTHER SERV.-RETAIL PROD. FIELD GEN.(BEG. YR.) ---------- Primary Account: Retail Products Field Generated This account is used to record commitments incurred for retail products generated and purchased by districts to be charged to expense account 52448. (Contra account 70200.) Subaccount Usage: Balance Beginning of Year
72448	007	OTHER SERV.-RETAIL PROD. FIELD GEN.(COMM.INCU ---------- Primary Account: Retail Products Field Generated This account is used to record commitments incurred for retail products generated and purchased by districts to be charged to expense account 52448. (Contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72448	008	OTHER SERV.-RETAIL PROD. FIELD GEN(CUR.YR COM ---------- Primary Account: Retail Products Field Generated This account is used to record commitments incurred for retail products generated and purchased by districts to be charged to expense account 52448. (Contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72449	001	MONEY ORDERS (BAL. BEG. YEAR) ---------- Primary Account: Money Orders This account is used to record commitments incurred for the cost of manufacturing and printing money orders to be charged to expense account 52449. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72449	007	MONEY ORDERS (COMM. INCURRED) ---------- Primary Account: Money Orders This account is used to record commitments incurred for the cost of manufacturing and printing money orders to be charged to expense account 52449. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72449	008	MONEY ORDERS (CUR.FY.COMMIT.) ---------- Primary Account: Money Orders This account is used to record commitments incurred for the cost of manufacturing and printing money orders to be charged to expense account 52449. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72453	001	CARFARE-OT.THAN CARRIER OWNED(BAL. BEG. YEAR) ---------- Primary Account: Carfare -- Other Than Carrier-Owned This account is used to record commitments incurred for the cost of local transportation to be charged to expense account 52453. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72453	007	CARFARE-OT.THAN CARRIER OWNED(COMM. INCURRED) ---------- Primary Account: Carfare -- Other Than Carrier-Owned This account is used to record commitments incurred for the cost of local transportation to be charged to expense account 52453. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72453	008	CARFARE-OT.THAN CARRIER OWNED(CUR.FY.COMMIT.) ---------- Primary Account: Carfare -- Other Than Carrier-Owned This account is used to record commitments incurred for the cost of local transportation to be charged to expense account 52453. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72454	001	LOCAL TRANSPORTATION - HQ (BAL BEG YEAR) ---------- Primary Account: Local Transportation -- Headquarters This account is used to record commitments incurred for the cost of local transportation of Headquarters employees to be charged to expense account 52454. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72454	007	LOCAL TRANSPORTATION - HQ (COMM INCURRED) ---------- Primary Account: Local Transportation -- Headquarters This account is used to record commitments incurred for the cost of local transportation of Headquarters employees to be charged to expense account 52454. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72454	008	LOCAL TRANSPORTATION - HQ (CUR FY COMMIT) ---------- Primary Account: Local Transportation -- Headquarters This account is used to record commitments incurred for the cost of local transportation of Headquarters employees to be charged to expense account 52454. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72455	001	TOLLS & FERRIAGE (BAL. BEG. YEAR) ---------- Primary Account: Tolls and Ferriage This account is used to record commitments incurred for tolls and ferriage to be charged to expense account 52455. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72455	007	TOLLS & FERRIAGE (COMM. INCURRED) ---------- Primary Account: Tolls and Ferriage This account is used to record commitments incurred for tolls and ferriage to be charged to expense account 52455. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72455	008	TOLLS & FERRIAGE (CUR.FY.COMMIT.) ---------- Primary Account: Tolls and Ferriage This account is used to record commitments incurred for tolls and ferriage to be charged to expense account 52455. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Expense Accounts

Account Number	Sub account	Account Description
72459	001	VEHICLE HIRE (BAL BEG YR) ---------- Primary Account: Vehicle Hire This account is used to record commitments incurred for vehicle hire cost to be charged to account 52459. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72459	007	VEHICLE HIRE (COMM INCURRED) ---------- Primary Account: Vehicle Hire This account is used to record commitments incurred for vehicle hire cost to be charged to account 52459. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72459	008	VEHICLE HIRE (CUR FY COMMIT) ---------- Primary Account: Vehicle Hire This account is used to record commitments incurred for vehicle hire cost to be charged to account 52459. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
72801	001	FREIGHT-SUPPLIES (BAL. BEG. YEAR) ---------- Primary Account: Supplies This account is used to record commitments incurred for freight for supplies and materials to be charged to expense account 52801. (Credit contra account 70200.) Subaccount Usage: Balance Beginning of Year
72801	007	FREIGHT-SUPPLIES (COMM. INCURRED) ---------- Primary Account: Supplies This account is used to record commitments incurred for freight for supplies and materials to be charged to expense account 52801. (Credit contra account 70200.) Subaccount Usage: Commitments Incurred -- Current Year
72801	008	FREIGHT-SUPPLIES (CUR.FY.COMMIT.) ---------- Primary Account: Supplies This account is used to record commitments incurred for freight for supplies and materials to be charged to expense account 52801. (Credit contra account 70200.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
73191	001	TRANS EMPTY MAIL EQUIP-GBLS BAL BEG YEAR ---------- Primary Account: GBL Processing (Minneapolis Accounting Service Center) This account is used to record funds committed for the transportation of empty mail equipment for which a GBL has been issued for payment against expense account 53191. (Credit contra account 70300.)
73191	003	TRANS EMPTY MAIL EQUIP-BGLS PRIOR YR ADJ ---------- Primary Account: GBL Processing (Minneapolis Accounting Service Center) This account is used to record funds committed for the transportation of empty mail equipment for which a GBL has been issued for payment against expense account 53191. (Credit contra account 70300.)
73191	007	TRANS EMPTY MAIL EQUIP-GBLS COMM INCURRED ---------- Primary Account: GBL Processing (Minneapolis Accounting Service Center) This account is used to record funds committed for the transportation of empty mail equipment for which a GBL has been issued for payment against expense account 53191. (Credit contra account 70300.)

Commitments for Expense Accounts

Account Number	Sub account	Account Description
73191	008	TRANS EMPTY MAIL EQUIP-GBLS CUR FY COMMIT ---------- Primary Account: GBL Processing (Minneapolis Accounting Service Center) This account is used to record funds committed for the transportation of empty mail equipment for which a GBL has been issued for payment against expense account 53191. (Credit contra account 70300.)
73191	009	TRANS EMPTY MAIL EQUIP-GBLS PR FY COMMIT ---------- Primary Account: GBL Processing (Minneapolis Accounting Service Center) This account is used to record funds committed for the transportation of empty mail equipment for which a GBL has been issued for payment against expense account 53191. (Credit contra account 70300.)
73499	000	EXPENSE COPMMITMENT SUSPENSE ---------- EXPENSE COPMMITMENT SUSPENSE
74121	001	BLDG RENT NONREC PRIVATE LESS (BAL BEG YEAR) ---------- Primary Account: Nonrecurring Private Lessors This account is used to record commitments incurred for nonrecurring rental expense with private lessors to be paid against expense account 54121. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74121	007	BLDG RENT NONREC PRIVATE LESS (COMM INCURRED) ---------- Primary Account: Nonrecurring Private Lessors This account is used to record commitments incurred for nonrecurring rental expense with private lessors to be paid against expense account 54121. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74121	008	BLDG RENT NONREC PRIVATE LESS (CUR FY COMMIT) ---------- Primary Account: Nonrecurring Private Lessors This account is used to record commitments incurred for nonrecurring rental expense with private lessors to be paid against expense account 54121. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74135	001	MOVING EXPENSES (BAL. BEG. YEAR) ---------- Primary Account: Moving Expense This account is used to record commitments incurred for moving expenses to be paid against expense account 54135. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74135	007	MOVING EXPENSES (COMM. INCURRED) ---------- Primary Account: Moving Expense This account is used to record commitments incurred for moving expenses to be paid against expense account 54135. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74135	008	MOVING EXPENSES (CUR.FY.COMMIT.) ---------- Primary Account: Moving Expense This account is used to record commitments incurred for moving expenses to be paid against expense account 54135. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74153	001	PLANT & EQUIP-BLDG OCC-SEWAGE GARBAGE & TRASH ---------- PLANT & EQUIP-BLDG OCC-SEWAGE GARBAGE & TRASH
74153	007	PLANT & EQUIP-BLDG OCC-SEWAGE GARBAGE & TRASH ---------- PLANT & EQUIP-BLDG OCC-SEWAGE GARBAGE & TRASH
74153	008	PLANT & EQUIP-BLDG OCC-SEWAGE GARBAGE & TRASH ---------- PLANT & EQUIP-BLDG OCC-SEWAGE GARBAGE & TRASH
74156	001	PLNT&EQP-BLDG OCC-UTLTY-SHARED ENERGY COSTS ---------- PLNT&EQP-BLDG OCC-UTLTY-SHARED ENERGY COSTS
74156	007	PLNT&EQP-BLDG OCC-UTLTY-SHARED ENERGY COSTS ---------- PLNT&EQP-BLDG OCC-UTLTY-SHARED ENERGY COSTS
74156	008	PLNT&EQP-BLDG OCC-UTLTY-SHARED ENERGY COSTS ---------- PLNT&EQP-BLDG OCC-UTLTY-SHARED ENERGY COSTS
74166	001	PL&EQ-BLDG OCC-COMM T-1 NETWORK-COMMERCIAL ---------- Primary Account: Building Rent -- Communications T-1 Network -- Commercial This account is used to record commitments incurred for data and voice communication services and other T-1 Network services to be paid against expense account 54166. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74166	007	PL&EQ-BLDG OCC-COMMUNIC T-1 NETWRK-COMMERCIAL ---------- Primary Account: Building Rent -- Communications T-1 Network -- Commercial This account is used to record commitments incurred for data and voice communication services and other T-1 Network services to be paid against expense account 54166. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74166	008	PL&EQ-BLDG OCC-COMMUNIC T-1 NETWRK-COMMERCIAL ---------- Primary Account: Building Rent -- Communications T-1 Network -- Commercial This account is used to record commitments incurred for data and voice communication services and other T-1 Network services to be paid against expense account 54166. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74168	001	TWX ARS OTHER TELEGRAPHIC (BAL. BEG. YEAR) ---------- Primary Account: TWX ARS and Other Telegraphic Services This account is used to record commitments incurred for TWX ARS and other telegraphic communication services to be paid against expense account 54168. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74168	007	TWX ARS OTHER TELEGRAPHIC (COMM. INCURRED) ---------- Primary Account: TWX ARS and Other Telegraphic Services This account is used to record commitments incurred for TWX ARS and other telegraphic communication services to be paid against expense account 54168. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74168	008	TWX ARS OTHER TELEGRAPHIC (CUR.FY.COMMIT.) ---------- Primary Account: TWX ARS and Other Telegraphic Services This account is used to record commitments incurred for TWX ARS and other telegraphic communication services to be paid against expense account 54168. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74169	001	PL&EQ-BLDG OCC-COMMUNIC-PSDS NETWRK COMMRCIAL ---------- Primary Account: Communications PSDS Network -- Commercial This account is used to record commitments incurred for data communication circuits and other PSDS Network services paid against expense account 54169. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74169	007	PL&EQ-BLDG OCC-COMMUN-PSDS NETWORK COMMERCIAL ---------- Primary Account: Communications PSDS Network -- Commercial This account is used to record commitments incurred for data communication circuits and other PSDS Network services paid against expense account 54169. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74169	008	PL&EQ-BLDG OCC-COMMUN-PSDS NETWORK-COMMERCIAL ---------- Primary Account: Communications PSDS Network -- Commercial This account is used to record commitments incurred for data communication circuits and other PSDS Network services paid against expense account 54169. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74221	001	PL&EQ-EXP BLDGS-UNDGRD STRGE TNKS-TEST& MONIT ---------- Primary Account: Underground Storage Tanks Program -- Testing and Monitoring This account is used to record commitments incurred for the testing and monitoring of underground storage tanks to be paid against expense account 54221. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74221	003	PL&EQ-EXP BLDGS-UNDGRD STRGE TNKS-TEST& MONIT ---------- Primary Account: Underground Storage Tanks Program -- Testing and Monitoring This account is used to record commitments incurred for the testing and monitoring of underground storage tanks to be paid against expense account 54221. (Credit contra account 70400.) Subaccount Usage: Prior Year Adjustments -- 1971 and Subsequent
74221	007	PL&EQ-EXP BLDGS-UNDRGD STRGE TNKS-TEST& MONIT ---------- Primary Account: Underground Storage Tanks Program -- Testing and Monitoring This account is used to record commitments incurred for the testing and monitoring of underground storage tanks to be paid against expense account 54221. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74221	008	PL&EQ-EXP BLDGS-UNDGRD STRGE TNKS-TEST& MONIT ---------- Primary Account: Underground Storage Tanks Program -- Testing and Monitoring This account is used to record commitments incurred for the testing and monitoring of underground storage tanks to be paid against expense account 54221. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74221	009	PL&EQ-EXP BLDGS-UNDGRD STRGE TNKS-TEST& MONIT ---------- Primary Account: Underground Storage Tanks Program -- Testing and Monitoring This account is used to record commitments incurred for the testing and monitoring of underground storage tanks to be paid against expense account 54221. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
74222	001	PL&EQ-EXP BLDGS-UNDGRD STOR TKS PRO-SUP COSTS ---------- Primary Account: Underground Storage Tanks Program -- Support Costs This account is used to record commitments incurred for contractual costs of environmental consultants and other support type costs paid against expense account 54222. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74222	003	PL&EQ-EXP BLDGS-UNDGRD STOR TKS PRO-SUP COSTS ---------- Primary Account: Underground Storage Tanks Program -- Support Costs This account is used to record commitments incurred for contractual costs of environmental consultants and other support type costs paid against expense account 54222. (Credit contra account 70400.) Subaccount Usage: Prior Year Adjustments -- 1971 and Subsequent
74222	007	PL&EQ-EXP BLDGS-UNDGRD STOR TKS PRO-SUP COSTS ---------- Primary Account: Underground Storage Tanks Program -- Support Costs This account is used to record commitments incurred for contractual costs of environmental consultants and other support type costs paid against expense account 54222. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74222	008	PL&EQ-EXP BLDGS-UNDGRD STOR TKS PRO-SUP COSTS ---------- Primary Account: Underground Storage Tanks Program -- Support Costs This account is used to record commitments incurred for contractual costs of environmental consultants and other support type costs paid against expense account 54222. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74222	009	PL&EQ-EXP BLDGS-UNDGRD STOR TKS PRO-SUP COSTS ---------- Primary Account: Underground Storage Tanks Program -- Support Costs This account is used to record commitments incurred for contractual costs of environmental consultants and other support type costs paid against expense account 54222. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
74223	001	PL&EQ-EXP BLDGS-UNDGRD ST TKS PRO-REP/CLEAN ---------- Primary Account: Underground Storage Tanks Program -- Repair/Cleanup Costs This account is used to record commitments incurred for repair and/or cleanup costs paid against expense account 54223. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74223	003	PL&EQ-EXP BLDGS-UNDGRD ST TKS PRO-REP/CLEAN ---------- Primary Account: Underground Storage Tanks Program -- Repair/Cleanup Costs This account is used to record commitments incurred for repair and/or cleanup costs paid against expense account 54223. (Credit contra account 70400.) Subaccount Usage: Prior Year Adjustments -- 1971 and Subsequent
74223	007	PL&EQ-EXP BLDGS-UNDGRD ST TKS PRO-REP/CLEAN ---------- Primary Account: Underground Storage Tanks Program -- Repair/Cleanup Costs This account is used to record commitments incurred for repair and/or cleanup costs paid against expense account 54223. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74223	008	PL&EQ=EXP BLDGS-UNDGRD ST TKS PRO-REP/CLEAN ---------- Primary Account: Underground Storage Tanks Program -- Repair/Cleanup Costs This account is used to record commitments incurred for repair and/or cleanup costs paid against expense account 54223. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74223	009	PL&EQ-EXP BLDGS-UNDGRD ST TKS PRO-REP/CLEAN ---------- Primary Account: Underground Storage Tanks Program -- Repair/Cleanup Costs This account is used to record commitments incurred for repair and/or cleanup costs paid against expense account 54223. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
74231	001	PL&E-EXPENDABLE BLDGS-REPAIRS USPS OWNED BLDG ---------- Primary Account: Repairs USPS-Owned Buildings This account is used to record commitments incurred for the cost of repairs for Postal Service-owned buildings to be paid against expense account 54231. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74231	003	PL&E-EXPENDABLE BLDGS-REPAIRS-USPS OWNED BDGS ---------- Primary Account: Repairs USPS-Owned Buildings This account is used to record commitments incurred for the cost of repairs for Postal Service-owned buildings to be paid against expense account 54231. (Credit contra account 70400.) Subaccount Usage: Prior Year Adjustments -- 1971 and Subsequent
74231	007	PL&E-EXPENDABLE BLDGS-REPAIRS USPS OWNED BDGS ---------- Primary Account: Repairs USPS-Owned Buildings This account is used to record commitments incurred for the cost of repairs for Postal Service-owned buildings to be paid against expense account 54231. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74231	008	PL&E-EXPENDABLE BLDGS-REPAIRS USPS OWNED BDGS ---------- Primary Account: Repairs USPS-Owned Buildings This account is used to record commitments incurred for the cost of repairs for Postal Service-owned buildings to be paid against expense account 54231. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74231	009	PL&E-EXPENDABLE BLDGS-REPAIRS USPS OWNED BDGS ---------- Primary Account: Repairs USPS-Owned Buildings This account is used to record commitments incurred for the cost of repairs for Postal Service-owned buildings to be paid against expense account 54231. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
74232	001	PL&E-EXPENDABLE BLDGS-ALTER-USPS 0WNED BLDGS ---------- Primary Account: Building Improvements -- Expense This account is used to record commitments incurred for the cost of building improvement projects to be paid against expense account 54232. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74232	003	PL&E-EXPENDABLE BLDGS-ALTER-USPS OWNED BLDGS ---------- Primary Account: Building Improvements -- Expense This account is used to record commitments incurred for the cost of building improvement projects to be paid against expense account 54232. (Credit contra account 70400.) Subaccount Usage: Prior Year Adjustments -- 1971 and Subsequent
74232	007	PL&E-EXPENDABLE BLDGS-ALTER-USPS OWNED BLDGS ---------- Primary Account: Building Improvements -- Expense This account is used to record commitments incurred for the cost of building improvement projects to be paid against expense account 54232. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74232	008	PL&E-EXPENDABLE BLDGS-ALTER-USPS OWNED BLDGS ---------- Primary Account: Building Improvements -- Expense This account is used to record commitments incurred for the cost of building improvement projects to be paid against expense account 54232. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74232	009	PL&E-EXPENDABLE BLDGS-ALTER-USPS OWNED BLDGS ---------- Primary Account: Building Improvements -- Expense This account is used to record commitments incurred for the cost of building improvement projects to be paid against expense account 54232. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
74233	001	PL&E-EXPENDABLE BLDGS-ALTERATIONS-LEASED BDGS ---------- Primary Account: Alterations -- Leased Buildings This account is used to record commitments incurred for the cost of alterations for leased buildings to be paid against expense account 54233. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74233	003	PL&E-EXPENDABLE BLDGS-ALTERATIONS-LEASED BDGS ---------- Primary Account: Alterations -- Leased Buildings This account is used to record commitments incurred for the cost of alterations for leased buildings to be paid against expense account 54233. (Credit contra account 70400.) Subaccount Usage: Prior Year Adjustments -- 1971 and Subsequent

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74233	007	PL&E-EXPENDABLE BLDGS-ALTERATIONS-LEASED BDGS ---------- Primary Account: Alterations -- Leased Buildings This account is used to record commitments incurred for the cost of alterations for leased buildings to be paid against expense account 54233. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74233	008	PL&E-EXPENDABLE BLDGS-ALTERATIONS-LEASED BDGS ---------- Primary Account: Alterations -- Leased Buildings This account is used to record commitments incurred for the cost of alterations for leased buildings to be paid against expense account 54233. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74233	009	PL&E-EXPENDABLE BLDGS-ALTERATIONS-LEASED BDGS ---------- Primary Account: Alterations -- Leased Buildings This account is used to record commitments incurred for the cost of alterations for leased buildings to be paid against expense account 54233. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
74234	001	PL&E-EXPENDABLE BLDGS-REPAIRS LEASED BLDGS ---------- Primary Account: Repairs -- Leased Buildings This account is used to record commitments incurred for the cost of repairs for leased buildings to be paid against expense account 54234. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74234	003	PL&E-EXPENDABLE BLDGS-REPAIRS-LEASED BLDGS ---------- Primary Account: Repairs -- Leased Buildings This account is used to record commitments incurred for the cost of repairs for leased buildings to be paid against expense account 54234. (Credit contra account 70400.) Subaccount Usage: Prior Year Adjustments -- 1971 and Subsequent
74234	007	PL&E-EXPENDABLE BLDGS-REPAIRS-LEASED BLDGS ---------- Primary Account: Repairs -- Leased Buildings This account is used to record commitments incurred for the cost of repairs for leased buildings to be paid against expense account 54234. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74234	008	PL&E-EXPENDABLE BLDGS-REPAIRS-LEASED BLDGS ---------- Primary Account: Repairs -- Leased Buildings This account is used to record commitments incurred for the cost of repairs for leased buildings to be paid against expense account 54234. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74234	009	PL&E-EXPENDABLE BLDGS-REPAIRS-LEASED BLDGS ---------- Primary Account: Repairs -- Leased Buildings This account is used to record commitments incurred for the cost of repairs for leased buildings to be paid against expense account 54234. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74242	001	RESEARCH PROJECTS (BAL. BEG. YEAR) ---------- Primary Account: Research Projects This account is used to record commitments incurred for research projects to be paid against expense account 54242. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74242	003	RESEARCH PROJECTS (PRIOR YR. ADJ.) ---------- Primary Account: Research Projects This account is used to record commitments incurred for research projects to be paid against expense account 54242. (Credit contra account 70400.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
74242	007	RESEARCH PROJECTS (COMM. INCURRED) ---------- Primary Account: Research Projects This account is used to record commitments incurred for research projects to be paid against expense account 54242. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74242	008	RESEARCH PROJECTS (CUR.FY.COMMIT.) ---------- Primary Account: Research Projects This account is used to record commitments incurred for research projects to be paid against expense account 54242. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
74242	009	RESEARCH PROJECTS (PR.FY.COMMIT.) ---------- Primary Account: Research Projects This account is used to record commitments incurred for research projects to be paid against expense account 54242. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
74251	001	FAC. PLANNING CONTRACTORS (BAL. BEG. YEAR) ---------- Primary Account: Nonproject-Oriented Work -- Facilities Planning This account is used to record commitments incurred for facilities planning contracts to be paid against expense account 54251. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74251	003	FAC. PLANNING CONTRACTORS (PRIOR YR. ADJ.) ---------- Primary Account: Nonproject-Oriented Work -- Facilities Planning This account is used to record commitments incurred for facilities planning contracts to be paid against expense account 54251. (Credit contra account 70400.) Subaccount Usage: Prior Year Adjustments -- 1971 and Subsequent
74251	007	FAC. PLANNING CONTRACTORS (COMM. INCURRED) ---------- Primary Account: Nonproject-Oriented Work -- Facilities Planning This account is used to record commitments incurred for facilities planning contracts to be paid against expense account 54251. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74251	008	FAC. PLANNING CONTRACTORS (CUR.FY.COMMIT.) ---------- Primary Account: Nonproject-Oriented Work -- Facilities Planning This account is used to record commitments incurred for facilities planning contracts to be paid against expense account 54251. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74251	009	FAC. PLANNING CONTRACTORS (PR.FY.COMMIT.) ---------- Primary Account: Nonproject-Oriented Work -- Facilities Planning This account is used to record commitments incurred for facilities planning contracts to be paid against expense account 54251. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
74253	001	FAC. MGMT. SUPPORT SVS. (BAL. BEG. YEAR) ---------- Primary Account: Nonproject-Oriented Work -- Facilities Management Support Services Contracts Cost This account is used to record commitments incurred for facilities management support services to be paid against expense account 54253. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74253	003	FAC. MGMT. SUPPORT SVS. (PRIOR YR. ADJ.) ---------- Primary Account: Nonproject-Oriented Work -- Facilities Management Support Services Contracts Cost This account is used to record commitments incurred for facilities management support services to be paid against expense account 54253. (Credit contra account 70400.) Subaccount Usage: Prior Year Adjustments -- 1971 and Subsequent
74253	007	FAC. MGMT. SUPPORT SVS. (COMM. INCURRED) ---------- Primary Account: Nonproject-Oriented Work -- Facilities Management Support Services Contracts Cost This account is used to record commitments incurred for facilities management support services to be paid against expense account 54253. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74253	008	FAC. MGMT. SUPPORT SVS. (CUR.FY.COMMIT.) ---------- Primary Account: Nonproject-Oriented Work -- Facilities Management Support Services Contracts Cost This account is used to record commitments incurred for facilities management support services to be paid against expense account 54253. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74253	009	FAC. MGMT. SUPPORT SVS. (PR.FY.COMMIT.) ---------- Primary Account: Nonproject-Oriented Work -- Facilities Management Support Services Contracts Cost This account is used to record commitments incurred for facilities management support services to be paid against expense account 54253. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
74344	001	REMOTE ENCODING MAINTENANCE (BAL BEG YR) ---------- REMOTE ENCODING MAINTENANCE (BAL BEG YR)

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74344	007	REMOTE ENCODING MAINTENANCE (COMM INCURRED) ---------- REMOTE ENCODING MAINTENANCE (COMM INCURRED)
74344	008	REMOTE ENCODING MAINTENANCE (CURR FY COMMIT) ---------- REMOTE ENCODING MAINTENANCE (CURR FY COMMIT)
74401	001	EQUIPMENT RENTAL-ADP (BAL.BEG.YEAR) ---------- Primary Account: ADP Equipment This account is used to record commitments incurred for the rental of automatic data processing equipment to be paid against expense account 54401. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74401	007	EQUIPMENT RENTAL-ADP (COMM.INCURRED) ---------- Primary Account: ADP Equipment This account is used to record commitments incurred for the rental of automatic data processing equipment to be paid against expense account 54401. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74401	008	EQUIPMENT RENTAL-ADP (CUR.FY.COMM.) ---------- Primary Account: ADP Equipment This account is used to record commitments incurred for the rental of automatic data processing equipment to be paid against expense account 54401. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74402	001	COMMUNICATIONS-VALUE ADDED NET(BAL BEG YEAR) ---------- Primary Account: Communications -- Value Added Net This account is used to record commitments incurred for data communication services (other than voice) provided by authorized Value Added Network carriers and paid against expense account 54402. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74402	007	COMMUNICATIONS-VALUE ADDED NET(COMM INCUR) ---------- Primary Account: Communications -- Value Added Net This account is used to record commitments incurred for data communication services (other than voice) provided by authorized Value Added Network carriers and paid against expense account 54402. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74402	008	COMMUNICATIONS-VALUE ADDED NET(CUR FY COMM) ---------- Primary Account: Communications -- Value Added Net This account is used to record commitments incurred for data communication services (other than voice) provided by authorized Value Added Network carriers and paid against expense account 54402. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74403	001	COMMUNICATIONS-ADP-COMMERCIAL(BAL. BEG. YEAR) ---------- Primary Account: Communications -- ADP Commercial This account is used to record commitments incurred for commercial automatic data processing communication services to be paid against expense account 54403. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74403	007	COMMUNICATIONS-ADP-COMMERCIAL(COMM. INCURRED) ---------- Primary Account: Communications -- ADP Commercial This account is used to record commitments incurred for commercial automatic data processing communication services to be paid against expense account 54403. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74403	008	COMMUNICATIONS-ADP-COMMERCIAL(CUR.FY.COMMIT.) ---------- Primary Account: Communications -- ADP Commercial This account is used to record commitments incurred for commercial automatic data processing communication services to be paid against expense account 54403. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74404	001	COMMUNICATIONS-VOICE-COMMERCIAL(BAL BEG YEAR) ---------- Primary Account: Communications -- Voice -- Commercial This account is used to record commitments incurred for commercial voice communication services to be paid against expense account 54404. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74404	007	COMMUNICATIONS-VOICE-COMMERCIAL(COMM INCUR) ---------- Primary Account: Communications -- Voice -- Commercial This account is used to record commitments incurred for commercial voice communication services to be paid against expense account 54404. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74404	008	COMMUNICATIONS-VOICE-COMMERCIAL(CUR FY COMM) ---------- Primary Account: Communications -- Voice -- Commercial This account is used to record commitments incurred for commercial voice communication services to be paid against expense account 54404. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74405	001	COMMUNICATIONS-ADP-GSA (BAL. BEG. YEAR) ---------- Primary Account: Communications -- ADP -- GSA This account is used to record commitments incurred for reimbursement to GSA for communication services to be paid against expense account 54405. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74405	007	COMMUNICATIONS-ADP-GSA (COMM. INCURRED) ---------- Primary Account: Communications -- ADP -- GSA This account is used to record commitments incurred for reimbursement to GSA for communication services to be paid against expense account 54405. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74405	008	COMMUNICATIONS-ADP-GSA (CUR.FY.COMMIT.) ---------- Primary Account: Communications -- ADP -- GSA This account is used to record commitments incurred for reimbursement to GSA for communication services to be paid against expense account 54405. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74406	001	PL&EQ-EQUIP RNTL OTH THN VEH-TELECOM EQUIP ---------- Primary Account: Telecommunications Equipment This account is used to record commitments incurred for telecommunications equipment and other services paid against expense account 54406. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74406	007	PL&EQ-EQUIP RNTL OTH THN VEH-TELECOM EQUIP ---------- Primary Account: Telecommunications Equipment This account is used to record commitments incurred for telecommunications equipment and other services paid against expense account 54406. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74406	008	PL&EQ-EQUIP RNTL OTH THN VEH-TELECOM EQUIP ---------- Primary Account: Telecommunications Equipment This account is used to record commitments incurred for telecommunications equipment and other services paid against expense account 54406. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74411	001	EQUIPMENT-OTHER (BAL. BEG. YEAR) ---------- Primary Account: Equipment -- Other This account is used to record commitments incurred for the rental of equipment other than vehicles to be paid against expense account 54411. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74411	007	EQUIPMENT-OTHER (COMM. INCURRED) ---------- Primary Account: Equipment -- Other This account is used to record commitments incurred for the rental of equipment other than vehicles to be paid against expense account 54411. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74411	008	EQUIPMENT-OTHER (CUR.FY.COMMIT.) ---------- Primary Account: Equipment -- Other This account is used to record commitments incurred for the rental of equipment other than vehicles to be paid against expense account 54411. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74511	001	EQUIP. REPAIRS MAINT.-ADP (BAL. BEG. YEAR) ---------- Primary Account: ADP Equipment This account is used to record commitments incurred for repairs maintenance and other expenses related to ADP equipment to be paid against expense account 54511. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74511	007	EQUIP. REPAIRS MAINT.-ADP (COMM. INCURRED) ---------- Primary Account: ADP Equipment This account is used to record commitments incurred for repairs maintenance and other expenses related to ADP equipment to be paid against expense account 54511. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74511	008	EQUIP. REPAIRS MAINT.-ADP (CUR.FY.COMMIT.) ---------- Primary Account: ADP Equipment This account is used to record commitments incurred for repairs maintenance and other expenses related to ADP equipment to be paid against expense account 54511. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74512	001	PL&EQ-EQ RPRS/MAINT & OTH EXP-TELECOM EQUIP ---------- Primary Account: Telecommunications Equipment This account is used to record commitments incurred for telecommunications equipment repairs and maintenance paid against expense account 54512. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74512	007	PL&EQ-EQ RPRS/MAINT & OTH EXP-TELECOM EQUIP ---------- Primary Account: Telecommunications Equipment This account is used to record commitments incurred for telecommunications equipment repairs and maintenance paid against expense account 54512. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74512	008	PL&EQ-EQ RPRS/MAINT & OTH EXP-TELECOM EQUIP ---------- Primary Account: Telecommunications Equipment This account is used to record commitments incurred for telecommunications equipment repairs and maintenance paid against expense account 54512. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74513	001	PL&EQ-EQUIP REPRS/MAINT & OTH EXP-PSDS EQUIP ---------- Primary Account: PSDS Equipment This account is used to record commitments incurred for PSDS equipment repairs and maintenance paid against expense account 54513. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74513	007	PL&EQ-EQUIP REPRS/MAINT & OTH EXP-PSDS EQUIP ---------- Primary Account: PSDS Equipment This account is used to record commitments incurred for PSDS equipment repairs and maintenance paid against expense account 54513. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74513	008	PL&EQ-EQUIP REPRS/MAINT & OTH EXP-PSDS EQUIP ---------- Primary Account: PSDS Equipment This account is used to record commitments incurred for PSDS equipment repairs and maintenance paid against expense account 54513. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74518	001	ADM.EQUIP-NOT ADP-REPAIR&MAINT(BAL.BEG.YEAR) ---------- Primary Account: Administrative Equipment Other Than ADP This account is used to record commitments incurred for repairs maintenance and other expenses related to administrative equipment to be paid against expense account 54518. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year

Commitments for Expense Accounts

Account Number	Sub account	Account Description
74518	007	ADM.EQUIP-NOT ADP-REPAIR&MAINT(COMM.INCURRED) ---------- Primary Account: Administrative Equipment Other Than ADP This account is used to record commitments incurred for repairs maintenance and other expenses related to administrative equipment to be paid against expense account 54518. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74518	008	ADM.EQUIP-NOT ADP-REPAIR&MAINT(CUR.FY.COMM.) ---------- Primary Account: Administrative Equipment Other Than ADP This account is used to record commitments incurred for repairs maintenance and other expenses related to administrative equipment to be paid against expense account 54518. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74521	001	POSTAL OPERATIONS EQUIP. (BAL. BEG. YEAR) ---------- Primary Account: Postal Operation Equipment This account is used to record commitments incurred for repairs maintenance and other expenses related to postal support equipment to be paid against expense account 54521. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74521	007	POSTAL OPERATIONS EQUIP. (COMM. INCURRED) ---------- Primary Account: Postal Operation Equipment This account is used to record commitments incurred for repairs maintenance and other expenses related to postal support equipment to be paid against expense account 54521. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74521	008	POSTAL OPERATIONS EQUIP. (CUR.FY.COMMIT.) ---------- Primary Account: Postal Operation Equipment This account is used to record commitments incurred for repairs maintenance and other expenses related to postal support equipment to be paid against expense account 54521. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments
74523	001	BUILDING EQUIPMENT (BAL. BEG. YEAR) ---------- Primary Account: Building Equipment This account is used to record commitments incurred for repairs maintenance and other expenses related to building equipment to be paid against expense account 54523. (Credit contra account 70400.) Subaccount Usage: Balance Beginning of Year
74523	007	BUILDING EQUIPMENT (COMM. INCURRED) ---------- Primary Account: Building Equipment This account is used to record commitments incurred for repairs maintenance and other expenses related to building equipment to be paid against expense account 54523. (Credit contra account 70400.) Subaccount Usage: Commitments Incurred -- Current Year
74523	008	BUILDING EQUIPMENT (CUR.FY.COMMIT.) ---------- Primary Account: Building Equipment This account is used to record commitments incurred for repairs maintenance and other expenses related to building equipment to be paid against expense account 54523. (Credit contra account 70400.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Expense Accounts

Account Number	Sub account	Account Description
76401	001	SPECIAL INSP.-SPEC. ANALYSIS (BAL. BEG. YEAR) ---------- Primary Account: Special Analysis This account is used to record commitments incurred for special analysis by the Inspection Service to be paid against expense account 56401. (Credit contra account 70600.)
76401	003	SPECIAL INSP.-SPEC. ANALYSIS (PRIOR YR. ADJ.) ---------- Primary Account: Special Analysis This account is used to record commitments incurred for special analysis by the Inspection Service to be paid against expense account 56401. (Credit contra account 70600.)
76401	007	SPECIAL INSP.-SPEC. ANALYSIS (COMM. INCURRED) ---------- Primary Account: Special Analysis This account is used to record commitments incurred for special analysis by the Inspection Service to be paid against expense account 56401. (Credit contra account 70600.)
76401	008	SPECIAL INSP.-SPEC. ANALYSIS (CUR.FY.COMMIT.) ---------- Primary Account: Special Analysis This account is used to record commitments incurred for special analysis by the Inspection Service to be paid against expense account 56401. (Credit contra account 70600.)
76403	001	SPECIAL INSP.-TEST MATERIAL (BAL. BEG. YEAR) ---------- Primary Account: Test Material This account is used to record commitments incurred for the cost of test materials for the Inspection Service to be paid against expense account 56403. (Credit contra account 70600.)
76403	007	SPECIAL INSP.-TEST MATERIAL (COMM. INCURRED) ---------- Primary Account: Test Material This account is used to record commitments incurred for the cost of test materials for the Inspection Service to be paid against expense account 56403. (Credit contra account 70600.)
76403	008	SPECIAL INSP.-TEST MATERIAL (CUR.FY.COMMIT.) ---------- Primary Account: Test Material This account is used to record commitments incurred for the cost of test materials for the Inspection Service to be paid against expense account 56403. (Credit contra account 70600.)
76409	001	SPECIAL INSPECTION-OTHER (BAL. BEG. YEAR) ---------- Primary Account: Other Investigative Expenses This account is used to record commitments incurred for other investigative expenses by the Inspection Service to be paid against expense account 56409. (Credit contra account 70600.)
76409	007	SPECIAL INSPECTION-OTHER (COMM. INCURRED) ---------- Primary Account: Other Investigative Expenses This account is used to record commitments incurred for other investigative expenses by the Inspection Service to be paid against expense account 56409. (Credit contra account 70600.)
76409	008	SPECIAL INSPECTION-OTHER (CUR.FY.COMMIT.) ---------- Primary Account: Other Investigative Expenses This account is used to record commitments incurred for other investigative expenses by the Inspection Service to be paid against expense account 56409. (Credit contra account 70600.)

Commitments for Expense Accounts

Account Number	Sub account	Account Description
76411	001	SPECIAL INSP - OTHER SVS (BAL BEG YEAR) ---------- Primary Account: Other Services This account is used to record commitments incurred for other services provided by the Inspection Service to be paid against expense account 56411. (Credit contra account 70600.)
76411	007	SPECIAL INSP - OTHER SVS (COMMIT INCURRED) ---------- Primary Account: Other Services This account is used to record commitments incurred for other services provided by the Inspection Service to be paid against expense account 56411. (Credit contra account 70600.)
76411	008	SPECIAL INSP - OTHER SVS (CUR FY COMMIT) ---------- Primary Account: Other Services This account is used to record commitments incurred for other services provided by the Inspection Service to be paid against expense account 56411. (Credit contra account 70600.)
76421	001	INSP SVC - SEIZURE AND FORFEITURE ---------- Primary Account: Inspection Service -- Seizure and Forfeiture This account is used to record commitments incurred for expenses related to the seizure and forfeiture proceedings to be paid against expense account 56421. (Credit contra account 70600.)
76421	007	INSP SVC - SEIZURE AND FORFEITURE ---------- Primary Account: Inspection Service -- Seizure and Forfeiture This account is used to record commitments incurred for expenses related to the seizure and forfeiture proceedings to be paid against expense account 56421. (Credit contra account 70600.)
76421	008	INSP SVC- SEIZURE AND FORFEITURE ---------- Primary Account: Inspection Service -- Seizure and Forfeiture This account is used to record commitments incurred for expenses related to the seizure and forfeiture proceedings to be paid against expense account 56421. (Credit contra account 70600.)
76601	001	UPU & PUAS EXPENSES (BAL.BEG.YEAR) ---------- Primary Account: UPU and PUAS This account is used to record commitments incurred for the U.S. share of the cost of maintaining office of the UPU and PUAS to be paid against expense account 56601. (Credit contra account 70600.)
76601	007	UPU & PUAS EXPENSES (COMM.INCURRED) ---------- Primary Account: UPU and PUAS This account is used to record commitments incurred for the U.S. share of the cost of maintaining office of the UPU and PUAS to be paid against expense account 56601. (Credit contra account 70600.)
76601	008	UPU & PUAS EXPENSES (CUR.FY.COMM.) ---------- Primary Account: UPU and PUAS This account is used to record commitments incurred for the U.S. share of the cost of maintaining office of the UPU and PUAS to be paid against expense account 56601. (Credit contra account 70600.)
76603	001	POSTAL FORUM EXPENSE(BAL. BEG. YEAR) ---------- Primary Account: Postal Forum This account is used to record commitments incurred for Postal Forum expenses to be paid against expense account 56603. (Credit contra account 70600.)

Commitments for Expense Accounts

Account Number	Sub account	Account Description
76603	007	POSTAL FORUM EXPENSE(COMM. INCURRED) ---------- Primary Account: Postal Forum This account is used to record commitments incurred for Postal Forum expenses to be paid against expense account 56603. (Credit contra account 70600.)
76603	008	POSTAL FORUM EXPENSE(RECEIPT CFY COMM) ---------- Primary Account: Postal Forum This account is used to record commitments incurred for Postal Forum expenses to be paid against expense account 56603. (Credit contra account 70600.)
76605	001	MEETINGS AND CONFERENCES BAL BEG.YEAR Z ---------- Primary Account: Meetings and Conferences This account is used to record commitments incurred for meetings and conferences to be paid against expense account 56605. (Credit contra account 70600.)
76605	007	MEETINGS AND CONFERENCES (COMM. INCURRED) ---------- Primary Account: Meetings and Conferences This account is used to record commitments incurred for meetings and conferences to be paid against expense account 56605. (Credit contra account 70600.)
76605	008	MEETINGS AND CONFERENCES (CUR.FY.COMMIT.) ---------- Primary Account: Meetings and Conferences This account is used to record commitments incurred for meetings and conferences to be paid against expense account 56605. (Credit contra account 70600.)
76617	001	PROMPT PAYMENT ACT (BAL BEG YEAR) ---------- Primary Account: Prompt Payment Act This account is used to record commitments incurred for the payment of interest penalties required by the Prompt Payment Act to be paid against expense 56617. (Credit contra account 70600.)
76617	003	PROMPT PAYMENT ACT (PRIOR YR ADJ) ---------- Primary Account: Prompt Payment Act This account is used to record commitments incurred for the payment of interest penalties required by the Prompt Payment Act to be paid against expense 56617. (Credit contra account 70600.)
76617	007	PROMPT PAYMENT ACT (COMM INCURRED) ---------- Primary Account: Prompt Payment Act This account is used to record commitments incurred for the payment of interest penalties required by the Prompt Payment Act to be paid against expense 56617. (Credit contra account 70600.)
76617	008	PROMPT PAYMENT ACT (CUR FY COMMIT) ---------- Primary Account: Prompt Payment Act This account is used to record commitments incurred for the payment of interest penalties required by the Prompt Payment Act to be paid against expense 56617. (Credit contra account 70600.)
76617	009	PROMPT PAYMENT ACT (PR FY COMMIT) ---------- Primary Account: Prompt Payment Act This account is used to record commitments incurred for the payment of interest penalties required by the Prompt Payment Act to be paid against expense 56617. (Credit contra account 70600.)

Commitments for Expense Accounts

Account Number	Sub account	Account Description
76621	001	MISCELLANEOUS & EMERGENCE(BAL.BEG.YEAR) ---------- Primary Account: Emergency Expense This account is used to record commitments incurred for miscellaneous and emergency costs to be paid against expense account 56621. (Credit contra account 70600.)
76621	007	MISCELLANEOUS & EMERGENCY (COMM. INCURRED) ---------- Primary Account: Emergency Expense This account is used to record commitments incurred for miscellaneous and emergency costs to be paid against expense account 56621. (Credit contra account 70600.)
76621	008	MISCELLANEOUS & EMERGENCY (CUR.FY.COMMIT.) ---------- Primary Account: Emergency Expense This account is used to record commitments incurred for miscellaneous and emergency costs to be paid against expense account 56621. (Credit contra account 70600.)
76625	001	ARBITRATION EXPENSE (BAL BEG YEAR) ---------- Primary Account: Arbitration Expense This account is used to record commitments incurred for arbitration expenses to be paid against expense account 56625. (Credit contra account 70600.)
76625	007	ARBITRATION EXPENSE (COMM INCURRED) ---------- Primary Account: Arbitration Expense This account is used to record commitments incurred for arbitration expenses to be paid against expense account 56625. (Credit contra account 70600.)
76625	008	ARBITRATION EXPENSE (CUR FY COMMIT) ---------- Primary Account: Arbitration Expense This account is used to record commitments incurred for arbitration expenses to be paid against expense account 56625. (Credit contra account 70600.)
76701	001	PUBLIC & GOVT. REL.-MISC.(BAL.BEG.YEAR) ---------- Primary Account: Miscellaneous This account is used to record commitments incurred for miscellaneous expenses incidental to public and government relations to be charged to expense account 56701. (Credit contra account 70600.)
76701	007	PUBLIC & GOVT. REL.-MISC. (COMM. INCURRED) ---------- Primary Account: Miscellaneous This account is used to record commitments incurred for miscellaneous expenses incidental to public and government relations to be charged to expense account 56701. (Credit contra account 70600.)
76701	008	PUBLIC & GOVT. REL.-MISC. (CUR.FY.COMMIT.) ---------- Primary Account: Miscellaneous This account is used to record commitments incurred for miscellaneous expenses incidental to public and government relations to be charged to expense account 56701. (Credit contra account 70600.)
76703	001	PUBLIC & BOVT. REL.-SPEC. OCCAS.(BAL.BEG YR.) ---------- Primary Account: Special Occasion Expense This account is used to record commitments incurred for costs incidental to special occasions to be paid against expense account 56703. (Credit contra account 70600.)

Commitments for Expense Accounts

Account Number	Sub account	Account Description
76703	**007**	PUB. & GVT. REL-SPEC. OCCAS. (COMM. INCURRED) ---------- Primary Account: Special Occasion Expense This account is used to record commitments incurred for costs incidental to special occasions to be paid against expense account 56703. (Credit contra account 70600.)
76703	**008**	PUB. & GVT. REL-SPEC. OCCAS. (CUR.FY.COMMIT.) ---------- Primary Account: Special Occasion Expense This account is used to record commitments incurred for costs incidental to special occasions to be paid against expense account 56703. (Credit contra account 70600.)
76705	**001**	OFFICIAL RECEPT. & REPRES.(BAL.BEG.YEAR) ---------- Primary Account: Official Reception and Representation This account is used to record commitments incurred for official receptions and representation to be paid against expense account 56705. (Credit contra account 70600.)
76705	**007**	OFFICIAL RECEPT. & REPRES. (COMM. INCURRED) ---------- Primary Account: Official Reception and Representation This account is used to record commitments incurred for official receptions and representation to be paid against expense account 56705. (Credit contra account 70600.)
76705	**008**	OFFICIAL RECEPT. & REPRES. (CUR.FY.COMMIT.) ---------- Primary Account: Official Reception and Representation This account is used to record commitments incurred for official receptions and representation to be paid against expense account 56705. (Credit contra account 70600.)

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
80400	000	INVENTORY COMMITMENTS ---------- Primary Account: 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.
80600	000	UNDER CONST.-COMMIT.-PROP/PLANT/EQUIP ---------- Primary Account: 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.
80620	000	UNDER CONST ---------- Primary Account: 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.
81000	000	COMMITMENT ACCOUNT FOR BUDGET MAPPING ONLY
82000	000	CAPITAL COMMITMENTS - CONTROL ---------- Captial Commitments - Control - Year End Only
83499	000	CAPITAL COMMITMENT SUSPENSE ---------- CAPITAL COMMITMENT SUSPENSE
84211	001	RETAIL PROD INVENTORY (BAL BEG YR) ---------- RETAIL PROD INVENTORY (BAL BEG YR)
84211	003	RETAIL PROD INVENTORY (PRIOR YR ADJ) ---------- RETAIL PROD INVENTORY (PRIOR YR ADJ)
84211	007	RETAIL PROD INVENTORY (COMM INCURRED) ---------- RETAIL PROD INVENTORY (COMM INCURRED)
84211	008	RETAIL PROD INVENTORY (CUR FY COMMIT) ---------- RETAIL PROD INVENTORY (CUR FY COMMIT)
84212	001	RETAIL PROD INV-LOVE MRCH(BAL BEG YR) ---------- RETAIL PROD INV-LOVE MRCH(BAL BEG YR)

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
84212	007	RETAIL PROD INV-LOVE MRCH(COMM INCURRED) ---------- RETAIL PROD INV-LOVE MRCH(COMM INCURRED)
84212	008	RETAIL PROD INV-LOVE MRCH(CUR FY COMMIT) ---------- RETAIL PROD INV-LOVE MRCH(CUR FY COMMIT)
84213	001	RETAIL PROD INV-SPRING MRCH(BAL BEG YR) ---------- RETAIL PROD INV-SPRING MRCH(BAL BEG YR)
84213	007	RETAIL PROD INV-SPRING MRCH(COMM INCURRED) ---------- RETAIL PROD INV-SPRING MRCH(COMM INCURRED)
84213	008	RETAIL PROD INV-SPRING MRCH(CUR FY COMMIT) ---------- RETAIL PROD INV-SPRING MRCH(CUR FY COMMIT)
84214	001	RETAIL PROD INV-LOONEY TUNES MRCH(BAL BEG YR) ---------- RETAIL PROD INV-LOONEY TUNES MRCH(BAL BEG YR)
84214	007	RETAIL PROD INV-LOONEY TUNES MRCH(COMM INCURR ---------- RETAIL PROD INV-LOONEY TUNES MRCH(COMM INCURR
84214	008	RTL PROD INV-LOONEY TUNES MRCH(CUR FY COMMIT) ---------- RTL PROD INV-LOONEY TUNES MRCH(CUR FY COMMIT)
84215	001	RETAIL PROD INV-CTC MERCH(BAL BEG YR) ---------- RETAIL PROD INV-CTC MERCH(BAL BEG YR)
84215	007	RETAIL PROD INV-CTC MERCH(COMM INCURRED) ---------- RETAIL PROD INV-CTC MERCH(COMM INCURRED)
84216	001	RTL PROD INV-PSTMRK AMERICA MRCH(BAL BEG YR) ---------- RTL PROD INV-PSTMRK AMERICA MRCH(BAL BEG YR)
84216	007	RTL PROD INV-PSTMRK AMERICA MRCH(COMM INCURRD ---------- RTL PROD INV-PSTMRK AMERICA MRCH(COMM INCURRD
84216	008	RTL PROD INV-PSTMRK AMERICA MRCH(CUR FY COMM) ---------- RTL PROD INV-PSTMRK AMERICA MRCH(CUR FY COMM)

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
84217	001	RETAIL PROD INV-BLCKBUSTER MRCH(BAL BEG YR) ---------- RETAIL PROD INV-BLCKBUSTER MRCH(BAL BEG YR)
84217	007	RTL PROD INV-BLCKBUSTER MRCH(COMM INCURRED) ---------- RTL PROD INV-BLCKBUSTER MRCH(COMM INCURRED)
84311	001	RAW MATERIALS INV-MES INV (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
84311	003	RAW MATERIALS INV-MES INV (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
84311	007	RAW MATERIALS INV-MES INV (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
84311	008	RAW MATERIALS INV-MES INV (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
		RAW MATERIALS INV-MES INV (PR.FY.COMMIT.) ----------
84311	**009**	Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitments
		SUPPLS & MTRLS INV-MDC?S (BAL.BEG. YEAR) ----------
84321	**001**	Primary Account: Material Distribution Centers. This account is used to record contractual commitments for postal supplies and materials (except expendable equipment) inventories at Material Distribution Centers (MDCs). 1. Balance (debit) represents outstanding commitments. 2. Debit entries include contractual commitments incurred. (Use sub account 007) (Credit contra account 80400.) 3. Credit entries include adjustments cancellation of orders and the receipt of goods. (Use the appropriate sub account number.) (Debit contra accounts 80400 and 14321.042 and credit accounts payable.) Sub
		SUPPLS & MTRLS INV-MDC?S (PRIOR YR. ADJ.) ----------
84321	**003**	Primary Account: Material Distribution Centers. This account is used to record contractual commitments for postal supplies and materials (except expendable equipment) inventories at Material Distribution Centers (MDCs). 1. Balance (debit) represents outstanding commitments. 2. Debit entries include contractual commitments incurred. (Use sub account 007) (Credit contra account 80400.) 3. Credit entries include adjustments cancellation of orders and the receipt of goods. (Use the appropriate sub account number.) (Debit contra accounts 80400 and 14321.042 and credit accounts payable.) Sub Account Usage: Prior Year Adjustments
		SUPPLS & MTRLS INV-MDC?S (COMM. INCURRED ----------
84321	**007**	Primary Account: Material Distribution Centers. This account is used to record contractual commitments for postal supplies and materials (except expendable equipment) inventories at Material Distribution Centers (MDCs). 1. Balance (debit) represents outstanding commitments. 2. Debit entries include contractual commitments incurred. (Use sub account 007) (Credit contra account 80400.) 3. Credit entries include adjustments cancellation of orders and the receipt of goods. (Use the appropriate sub account number.) (Debit contra accounts 80400 and 14321.042 and credit accounts payable.) Sub Account Usage: Commitments Incurred ? Current Year
		SUPPLS & MTRLS INV-MDC?S (CUR. YR. COMMIT.) ----------
84321	**008**	Primary Account: Material Distribution Centers. This account is used to record contractual commitments for postal supplies and materials (except expendable equipment) inventories at Material Distribution Centers (MDCs). 1. Balance (debit) represents outstanding commitments. 2. Debit entries include contractual commitments incurred. (Use sub account 007) (Credit contra account 80400.) 3. Credit entries include adjustments cancellation of orders and the receipt of goods. (Use the appropriate sub account number.) (Debit contra accounts 80400 and 14321.042 and credit accounts payable.) Sub Account Usage: Goods or Services Ordered and Received ? Current Fiscal Year Commitments

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
		SUPPLS & MRTLS INV-MDC?S (PR. FY. COMMIT.) ----------
84321	**009**	Primary Account: Material Distribution Centers. This account is used to record contractual commitments for postal supplies and materials inventories at Material Distribution Centers (MDCs). 1. Balance (debit) represents outstanding commitments. 2. Debit entries include contractual commitments incurred. (Use sub account 007) (Credit contra account 80400.) 3. Credit entries include adjustments cancellation of orders and the receipt of goods. (Use the appropriate sub account number.) (Debit contra accounts 80400 and 14321.042 and credit accounts payable.) Sub Account Usage: Goods or Services Ordered and Received ? Prior Fiscal Year Commitments
		MBRU'S INVENTORY (BAL. BEG. YEAR) ----------
84331	**001**	Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
		MBRU'S INVENTORY (PRIOR YR. ADJ.) ----------
84331	**003**	Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
		MBRU'S INVENTORY (COMM. INCURRED) ----------
84331	**007**	Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
		MBRU'S INVENTORY (CUR.YR.COMMIT.) ----------
84331	**008**	Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
		MBRU'S INVENTORY (PR.FY.COMMIT.) ----------
84331	**009**	Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitments
		POSTAGE STAMP INVENTORY (BAL. BEG. YEAR) ----------
84341	**001**	Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
		POSTAGE STAMP INVENTORY (PRIOR YR. ADJ.) ----------
84341	**003**	Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
		POSTAGE STAMP INVENTORY (COMM. INCURRED) ----------
84341	**007**	Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
		POSTAGE STAMP INVENTORY (CUR.YR.COMMIT.) ----------
84341	**008**	Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
84341	009	POSTAGE STAMP INV PR FY COMMIT ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitments
84351	001	MVS INVENTORY (BAL. BEG. YEAR) ---------- Primary Account: 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. Subaccount Usage: Balance Beginning of Year
84351	003	MVS INVENTORY (PRIOR YR. ADJ.) ---------- Primary Account: 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. Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
84351	007	MVS INVENTORY (COMM. INCURRED) ---------- Primary Account: 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. Subaccount Usage: Commitments Incurred -- Current Year
84351	008	MVS INVENTORY (CUR.YR.COMMIT.) ---------- Primary Account: 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. Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
84351	009	MVS INVENTORY (PR.FY.COMMIT.) ---------- Primary Account: 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. Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitments
84353	001	MVS INVENTORY AT SUPPLY CTRS (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
84353	003	MVS INVENTORY AT SUPPLY CTRS (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
84353	007	MVS INVENTORY AT SUPPLY CTRS (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
84353	008	MVS INVENTORY AT SUPPLY CTRS (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
84353	009	MVS INVENTORY AT SUPPLY CTRS (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitments
84371	001	REPAIR PARTS POST. MECH. SYS.(BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
84371	003	REPAIR PARTS POST. MECH. SYS.(PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
84371	007	REPAIR PARTS-POST. MECH. SYS.(COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
84371	008	REPAIR PARTS-POST. MECH. SYS.(CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
84371	009	REPAIR PARTS POST. MECH. SYS.(PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitments
84391	001	SUPL INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
84391	003	SUPL INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
84391	007	SUPL INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
84391	008	SUPL INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitments

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
84391	009	SUPL INV-EXPENDABLE EQUIPT-MAT DISTR CTRS ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitments
86111	001	PL&EQ FAC-LAND PUR-CONST-D/R ADM FAC(BLBEGYR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86111	003	PL&EQ FAC-LAND PUR-CONST-D/R ADM FAC(PR YRADJ ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86111	007	PL&EQ FAC-PAND PUR-CONST-D/R FAC(COMMINCURRED ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86111	008	PL&EQ FAC-LAND PUR-CONST-D/R FAC(CURYRCOMMIT) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86111	009	PL&EQ FAC-LAND PUR-CONST-D/R FAC(PRYRCOMMIT) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86112	001	LEASE CONSTRUCTION-LAND (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86112	003	LEASE CONSTRUCTION-LAND (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86112	007	LEASE CONSTRUCTION-LAND (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86112	008	LEASE CONSTRUCTION-LAND (CUR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86112	009	LEASE CONSTRUCTION-LAND (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86113	001	BUILDING PURCHASED-LAND (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86113	003	BUILDING PURCHASED-LAND (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86113	007	BUILDING PURCHASE-LAND (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86113	008	BUILDING PURCHASED-LAND (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86113	009	BUILDING PURCHASED-LAND (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86115	001	LAND BLDGIMPROOVEMENTS CAPITAL BAL BEG YEAR ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86115	003	LAND BLDG IMPROVEMENTS CAPITAL ADJ FY71&SUBS ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86115	007	LAND BLDG IMPROVEMENTS CAPITAL COMM INCURRED ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86115	008	LAND BLDG IMPROVEMENTS CAPITAL REC-CUR FY COM ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86115	009	LAND BLDG IMPROVEMENTS CAPITAL REC-COM 71&SUB ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86116	001	LAND DEL/RETAIL ADMIN BLDG EXPANSION ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86116	003	LAND DEL/RETAIL ADMIN BLDG EXPANSION ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86116	007	LAND DEL/RETAIL ADMIN BLDG EXPANSION ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86116	008	LAND DEL/RETAIL ADMIN BLDG EXPANSION ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86116	009	LAND DEL/RETAIL ADMIN BLDG EXPANSION ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86121	001	USPS CONSTRUCTION-BLDGS. (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86121	003	USPS CONSTRUCTION-BLDGS. (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86121	007	USPS CONSTRUCTION-BLDGS. (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86121	008	USPS CONSTRUCTION-BLDGS. (CUR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86121	009	USPS CONSTRUCTION-BLDGS. (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86122	001	LEASE CONST.-DESIGN COSTS (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86122	003	LEASE CONST.-DESIGN COSTS (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86122	007	LEASE CONST.-DESIGN COSTS (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86122	008	LEASE CONST.-DESIGN COSTS (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86122	009	LEASE CONST.-DESIGN COSTS (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86123	001	PL&EQ-FAC-BLDG PUR-D/R ADM FAC(BAL BEG YR)AR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86123	003	PL&EQ-FAC-BLDG PUR-D/R ADM FAC(PRIOR YR ADJ)) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86123	007	PL&EQ-FAC-BLDG PUR-D/R ADM FAC(COMM INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86123	008	PL&EQ-FAC-BLDG PUR-D/R ADM FAC(CUR FY COMMIT) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86123	009	PL&EQ-FAC-BLDG PUR-D/R ADM FAC(PR FY COMMIT) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86125	001	BLDG-BLDG IMPROVEMENTS CAPITAL BAL BEG YEAR ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86125	003	BLDG-BLDG IMPROVEMENTS CAPITAL ADJ FY71&SUBS ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86125	007	BLDG-BLDG IMPROVEMENTS CAPITAL COMM INCURRED ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86125	008	BLDG-BLDG IMPROVEMENTS CAPITAL REC-CUR FY COM ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86125	009	BLDG-BLDG IMPROVEMENTS CAPITAL REC-COM 71&SUB ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86127	001	BLDG CONSTR DEL/RETAIL ADMIN BLDG EXPAN ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86127	003	BLDG CONSTR DEL/RETAIL ADMIN BLDG EXPAN ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86127	007	BLDG CONSTR DEL/RETAIL ADMIN BLDG EXPAN ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86127	008	BLDG CONSTR DEL/RETAIL ADMIN BLDG EXPAN ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86127	009	BLDG CONSTR DEL/RETAIL ADMIN BLDG EXPAN ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86231	001	MECH MATERIAL HANDLG SYSTEMS (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86231	003	MECH MATERIAL HANDLG SYSTEMS (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86231	007	MECH MATERIAL HANDLG SYSTEMS (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86231	008	MECH MATERIAL HANDLG SYSTEMS (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86231	009	MECH MATERIAL HANDLG SYSTEMS (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86232	001	NON-FIXED MECHANIZED SYSTEMS (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86232	003	NON-FIXED MECHANIZED SYSTEMS (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86232	007	NON-FIXED MECHANIZED SYSTEMS (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86232	008	NON-FIXED MECHANIZED SYSTEMS (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86232	009	NON-FIXED MECHANIZED SYSTEMS (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86233	001	OTHER MAIL HANDLING EQUIP. (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86233	003	OTHER MAIL HANDLING EQUIP. (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86233	007	OTHER MAIL HANDLING EQUIP. (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86233	008	OTHER MAIL HANDLING EQUIP. (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86233	009	OTHER MAIL HANDLING EQUIP. (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86235	001	MAIL PROC EQUPT-AUTOM EQUPT(BAL BEG YR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86235	003	MAIL PROC EQUPT-AUTOM EQUPT(PRIOR YR ADJ) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86235	007	MAIL PROC EQUPT-AUTOM EQUPT(COMM INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86235	008	MAIL PROC EQUPT-AUTOM EQUPT (CUR YR COMMIT) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86235	009	MAIL PROC EQUPT-AUTOM EQUPT (PR FY COMMIT) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86331	001	CARRIER MOTORIZATION VEHICLES(BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
		CARRIER MOTORIZATION VEHICLES(PRIOR YR. ADJ.) ----------
86331	**003**	Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
		CARRIER MOTORIZATION VEHICLES(COMM. INCURRED) ----------
86331	**007**	Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
		CARRIER MOTORIZATION VEHICLES(CUR.YR.COMMIT.) ----------
86331	**008**	Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
		CARRIER MOTORIZATION VEHICLES(PR.FY.COMMIT.) ----------
86331	**009**	Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
		BULK TRANSFER VEHICLES (BAL. BEG. YEAR) ----------
86332	**001**	Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
		BULK TRANSFER VEHICLES (PRIOR YR. ADJ.) ----------
86332	**003**	Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
		BULK TRANSFER VEHICLES (COMM. INCURRED) ----------
86332	**007**	Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
		BULK TRANSFER VEHICLES (CUR.YR.COMMIT.) ----------
86332	**008**	Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
		BULK TRANSFER VEHICLES (PR.FY.COMMIT.) ----------
86332	**009**	Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
		LAW ENFORCEMENT VEHICLES (BAL. BEG. YEAR) ----------
86333	**001**	Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86333	003	LAW ENFORCEMENT VEHICLES (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86333	007	LAW ENFORCEMENT VEHICLES (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86333	008	LAW ENFORCEMENT VEHICLES (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86333	009	LAW ENFORCEMENT VEHICLES (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86334	001	OTHER VEHICLES (BAL. BEG. YEAR) ---------- Primary Account: 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 stationwagons 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86334	003	OTHER VEHICLES (PRIOR YR. ADJ.) ---------- Primary Account: 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 stationwagons 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86334	007	OTHER VEHICLES (COMM. INCURRED) ---------- Primary Account: 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 stationwagons 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.) Subaccount Usage: Commitments Incurred -- Current Year
86334	008	OTHER VEHICLES (CUR.YR.COMMIT.) ---------- Primary Account: 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 stationwagons 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86334	009	OTHER VEHICLES (PR.FY.COMMIT.) ---------- Primary Account: 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 stationwagons 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86335	001	VEHICLE AUXILIARY EQUIPMENT (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86335	003	VEHICLE AUXILIARY EQUIPMENT (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86335	007	VEHICLE AUXILIARY EQUIPMENT (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86335	008	VEHICLE AUXILIARY EQUIPMENT (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86335	009	VEHICLE AUXILIARY EQUIPMENT (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86339	001	FREIGHT MOTOR VEHICLE (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86339	003	FREIGHT MOTOR VEHICLE (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86339	007	FREIGHT MOTOR VEHICLE (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86339	008	FREIGHT MOTOR VEHICLE (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86339	009	FREIGHT MOTOR VEHICLE (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86431	001	RETAIL EQUIPMENT LOBBY (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
		RETAIL EQUIPMENT LOBBY (PRIOR YR. ADJ.) ----------
86431	**003**	Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
		RETAIL EQUIPMENT LOBBY (COMM. INCURRED) ----------
86431	**007**	Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
		RETAIL EQUIPMENT LOBBY (CUR.YR.COMMIT.) ----------
86431	**008**	Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
		RETAIL EQUIPMENT LOBBY (PR.FY.COMMIT.) ----------
86431	**009**	Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
		RETAIL EQUIPMENT WINDOW (BAL. BEG. YEAR)R) ----------
86432	**001**	Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86432	003	RETAIL EQUIPMENT WINDOW (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86432	007	RETAIL EQUIPMENT WINDOW (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86432	008	RETAIL EQUIPMENT WINDOW (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86432	009	RETAIL EQUIPMENT WINDOW (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86433	001	RETAIL EQUIPMENT SELF-SER (BAL. BEG. YEAR)AR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86433	003	RETAIL EQUIPMENT SELF-SER. (PRIOR YR. ADJ.).) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86433	007	RETAIL EQUIPMENT SELF-SER. (COMM. INCURRED)D) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86433	008	RETAIL EQUIPMENT SELF-SER. (CUR.YR.COMMIT.).) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86433	009	RETAIL EQUIPMENT SELF-SER. (PR.FY.COMMIT.)) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86531	001	POST. SUP. EQUIP. ADM.&GEN. (BAL. BEG. YEAR) ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86531	002	POST. SUP. EQUIP. ADM.&GEN. (CUR.YR.TRFERS.) ---------- Primary Account: 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.) Subaccount Usage: Transfer of Inventory Commitments
86531	003	POST. SUP. EQUIP. ADM.&GEN. (PRIOR YR. ADJ.) ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86531	007	POST. SUP. EQUIP. ADM.&GEN. (COMM. INCURRED) ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86531	008	POST. SUP. EQUIP. ADM.&GEN. (CUR.YR.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86531	009	POST. SUP. EQUIP. ADM.&GEN. (PR.FY.COMMIT.) ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
		POST. SUP. EQUIP. MAINT. (BAL. BEG. YEAR) ----------
86532	**001**	Primary Account: 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_ _ _ _.) Subaccount Usage: Balance Beginning of Year
		POST. SUP. EQUIP. MAINT. (PRIOR YR. ADJ.) ----------
86532	**003**	Primary Account: 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_ _ _ _.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
		POST. SUP. EQUIP. MAINT. (COMM. INCURRED) ----------
86532	**007**	Primary Account: 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_ _ _ _.) Subaccount Usage: Commitments Incurred -- Current Year
		POST. SUP. EQUIP. MAINT. (CUR.YR.COMMIT.) ----------
86532	**008**	Primary Account: 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_ _ _ _.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
		POST. SUP. EQUIP. MAINT. (PR.FY.COMMIT.) ----------
86532	**009**	Primary Account: 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_ _ _ _.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86533	001	POST. SUP. EQUIP. ADP (BAL. BEG. YEAR) ---------- Primary Account: 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_ _ _ _.) Subaccount Usage: Balance Beginning of Year
86533	003	POST. SUP. EQUIP. ADP (PRIOR YR. ADJ.) ---------- Primary Account: 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_ _ _ _.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86533	007	POST. SUP. EQUIP. ADP (COMM. INCURRED) ---------- Primary Account: 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_ _ _ _.) Subaccount Usage: Commitments Incurred -- Current Year
86533	008	POST. SUP. EQUIP. ADP (CUR.YR.COMMIT.) ---------- Primary Account: 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_ _ _ _.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86533	009	POST. SUP. EQUIP. ADP (PR.FY.COMMIT.) ---------- Primary Account: 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_ _ _ _.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86611	001	LAND MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86611	003	LAND MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86611	007	LAND MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86611	008	LAND MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86611	009	LAND MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86612	001	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86612	003	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86612	007	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86612	008	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86612	009	LAND-MAIL PROCESSSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86613	001	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86613	003	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86613	007	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86613	008	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86613	009	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86616	001	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86616	003	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86616	007	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86616	008	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86616	009	LAND-MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86621	001	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86621	003	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86621	007	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
86621	008	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86621	009	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86622	001	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.)
86622	003	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.)
86622	007	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.)
86622	008	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.)

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86622	009	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.)
86623	001	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86623	003	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86623	007	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86623	008	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86623	009	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86629	001	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
86629	003	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
86629	007	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
86629	008	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
86629	009	BUILDINGS - MAIL PROCESSING FACILITY ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment
86915	001	EARNED DISCOUNTS BEG BAL ---------- Primary Account: 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 offsetting 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. Subaccount Usage: Commitments Incurred -- Beginning of Year balance.
86915	007	EARNED DISCOUNTS COMM INCURRED ---------- Primary Account: 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 offsetting 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. Subaccount Usage: Commitments Incurred -- Current Year
86915	008	EARNED DISCOUNTS COMM YR COMMIT ---------- Primary Account: 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 offsetting 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. Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment

Commitments for Inventories and Property, Plant and Equipment Accounts

Account Number	Sub account	Account Description
87802	001	CAPITAL EQ IN SVC-CAP PURCH BY GSA CR CARD ---------- Primary Account: 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.) Subaccount Usage: Balance Beginning of Year
87802	002	CAPITAL EQUIP IN SVC-CAP PURCH BY GSA CR CARD ---------- Primary Account: 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.) Subaccount Usage: Transfer of Inventory Commitments
87802	003	CAPITAL EQUIP IN SVC-CAP PURCH BY GSA CR CARD ---------- Primary Account: 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.) Subaccount Usage: Prior Year Adjustments -- FY 1971 and Subsequent
87802	007	CAP EQUIP IN SVC-CAP PURCH BY GSA CR CARD ---------- Primary Account: 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.) Subaccount Usage: Commitments Incurred -- Current Year
87802	008	CAP EQUIP IN SVC-CAP PURCH BY GSA CR CARD ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Current Fiscal Year Commitment
87802	009	CAP EQUIP IN SVC-CAP PURCH GSA CR CARD ---------- Primary Account: 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.) Subaccount Usage: Goods or Services Ordered and Received -- Prior Fiscal Year Commitment