

# Summary of Changes

## Handbook F-101, *Field Accounting Procedures*

Handbook F-101, *Field Accounting Procedures*, has been updated with *Postal Bulletin* articles through October 2013, as follows:

The chapter, subchapter, part, appendix, or section...	titled...	was...	in <i>Postal Bulletin</i> issue number...	with an issue date of...
<b>Chapter 13, Stamp Stock and Cash Credits</b>				
13-7.1.1	Establishing a Unit Cash Reserve	revised to reflect the change in unit cash reserve policy.	22368	7-25-13
13-7.1.2	Changes to Unit Cash Reserves	revised to reflect the change in unit cash reserve policy.	22368	7-25-13
<b>Appendix C, Exhibits</b>				
Exhibit C-5	Cash Retained/Unit Cash Reserve Notification Letter	deleted obsolete exhibit.	22368	7-25-13
Exhibit C-6	Cash Retained and Unit Cash Reserve List	deleted obsolete exhibit.	22368	7-25-13
<b>Chapter 11, Accountable Paper – Postal Retail Units</b>				
11-3.4	Stamp Stock Limits	revised to reflect the new calculation for stamp stock limits.	22372	9-19-13
<b>Chapter 10, Postal Money Orders</b>				
10-5.1	Postal Retail Unit Procedures	revised to update the process for handling spoiled and voided money orders.	22375	10-31-13



## Field Accounting Procedures

Handbook F-101

October 2013  
Transmittal Letter

- 1. Explanation.** Handbook F-101, *Field Accounting Procedures*, has been revised with updated financial procedures for field units. This edition (October 2013) replaces the prior edition dated April 2013.
- 2. Purpose.** Handbook F-101 is an instrumental resource for consistent and standardized processes on key field accounting activities. It serves as easy to use desk procedures for all field units to comply with Postal Service™ accounting policies defined in Handbook F-1, *Accounting and Reporting Policy*. By following the standard procedures contained in this handbook, Postal Service employees can perform financial transactions efficiently while creating consistent and accurate financial data.
- 3. Availability.** Handbook F-101 is available on the Postal Service Intranet on the PolicyNet Web site at <http://blue.usps.gov/cpim>, click *HBKs*. All prior versions of Handbook F-101 are obsolete; please recycle all copies.
- 4. Comments and Questions.** Address any comments or questions on the content of this handbook to:  

Revenue and Field Accounting  
U.S. Postal Service  
475 L'Enfant Plaza SW, Rm. 8831  
Washington, DC 20260-5242
- 5. Effective Date.** This handbook is effective October 2013.



Tim O'Reilly  
Vice President  
Controller

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# 1 About This Handbook

Handbook F-101, *Field Accounting Procedures*, establishes standard accounting procedures for all “field units.”

“Field units” include area offices, district offices, postal retail units (PRUs), business mail entry units, stamp distribution offices, contract postal units (CPUs), and all other non-Headquarters postal facilities that conduct financial transactions.

PRUs include Post Offices, main offices, stations, branches, or finance units that electronically transmit daily financial data to Accounting Services.

These procedures will ensure that all units are in compliance with Postal Service financial policies defined in Handbook F-1, *Accounting and Reporting Policy*.

## 1-1 Who This Handbook Is For

---

Handbook F-101 is for Postal Service employees who perform financial duties at field units.

<b>If you are a...</b>	<b>The procedures in this handbook will help you to...</b>
Postmaster, officer-in-charge, manager, supervisor, or individual designated to act in these positions	<ul style="list-style-type: none"><li>■ effectively perform your financial responsibilities.</li><li>■ ensure compliance with established internal controls.</li><li>■ enable accurate and timely reporting.</li><li>■ manage funds and inventory.</li><li>■ conduct financial reviews.</li></ul>
Retail associate or other employee who performs financial duties	comply with Postal Service accounting policy while you perform your financial duties.

## 1-2 What This Handbook Contains

The following table lists the information that you will find in each chapter.

<b>Chapter</b>	<b>Title</b>	<b>Overview</b>	<b>Policy Reference in Handbook F-1</b>
<a href="#">1</a>	<a href="#">About This Handbook</a>	Identifies who this handbook is written for and what the handbook contains.	N/A
<a href="#">2</a>	<a href="#">Roles and Responsibilities</a>	Describes the roles and responsibilities of key accounting organizations and field unit managers.	Chapter 2, General Policies
<a href="#">3</a>	<a href="#">Security</a>	Describes the responsibilities and procedures for securing accountable items.	Chapter 2, General Policies
<a href="#">4</a>	<a href="#">Unit Finance Number</a>	Provides the procedures for requesting 6-digit finance numbers and 4-digit extensions that comprise the unit finance number.	Chapter 2, General Policies
<a href="#">5</a>	<a href="#">Daily Financial Reporting</a>	Describes the procedures by reporting technology for daily financial reporting of field units. Also provides the responsibilities of the host Post Office for managing CPUs.	Chapter 6, Revenues
<a href="#">6</a>	<a href="#">Revenues</a>	Describes the responsibilities and procedures for reporting revenue from postage sales, packaging products, and other revenue generating transactions.	Chapter 6, Revenues
<a href="#">7</a>	<a href="#">Retail Services</a>	Describes the responsibilities and procedures for reporting retail service transactions including Collect on Delivery, Customs, Sure Money, and passports.	Chapter 4, Liabilities
<a href="#">8</a>	<a href="#">AICs 247 and 647</a>	Explains the use of AIC 247 and AIC 647 to expense field units for differences in financial transactions. Also describes the procedures for creating, offsetting, and documenting AIC 247 and AIC 647 expenses.	Chapter 7, Expenses
<a href="#">9</a>	<a href="#">Cash Management</a>	Provides detailed procedures for controlling and reporting funds accepted for purchases (e.g., currency, credit and debit cards, and checks).	Chapter 3, Assets
<a href="#">10</a>	<a href="#">Postal Money Orders</a>	Describes the responsibilities and procedures for handling domestic and international postal money orders. Also, includes the procedures for lost, stolen, spoiled and voided money orders, and replacements.	Chapter 4, Liabilities (Exception: part 10-1.2; Chapter 2, General Policies)
<a href="#">11</a>	<a href="#">Accountable Paper — Postal Retail Units</a>	Describes the responsibilities and procedures for receiving, securing, issuing, and controlling accountable paper at PRUs. Also contains the procedures for preparing and returning saleable and nonsaleable stock.	Chapter 4, Liabilities

<b>Chapter</b>	<b>Title</b>	<b>Overview</b>	<b>Policy Reference in Handbook F-1</b>
<a href="#"><u>12</u></a>	<a href="#"><u>Accountable Paper — Stamp Distribution Office, Stamp Services Center, and Stamp Fulfillment Services</u></a>	Describes the responsibilities and procedures for receiving, securing, issuing, and controlling accountable paper at SDOs, stamp distribution centers, and Stamp Fulfillment Services. Also contains the requirements and procedures for destroying stamp stock.	Chapter 4, Liabilities
<a href="#"><u>13</u></a>	<a href="#"><u>Stamp Stock and Cash Credits</u></a>	Describes the requirements, responsibilities, and procedures for assigning, controlling, and counting stamp and cash credits.	Chapter 4, Liabilities
<a href="#"><u>14</u></a>	<a href="#"><u>Segmented Inventory Accountability</u></a>	Describes the responsibilities and procedures for maintaining segmented inventory accountability. Also describes the requirements and procedures for managing the retail floor stock.	Chapter 4, Liabilities
<a href="#"><u>15</u></a>	<a href="#"><u>Employee Items</u></a>	Contains the responsibilities and procedures for resolving and documenting unresolved employee items. Also provides the requirements and procedures for establishing an accounts receivable.	Chapter 3, Assets
<a href="#"><u>16</u></a>	<a href="#"><u>Customer Business Mail Activity (Permit Imprint and Periodicals)</u></a>	Describes the procedures for reporting business mail activity for both <i>PostalOne!</i> and non- <i>PostalOne!</i> units. Also, Includes accounting for deposits and withdrawals from customer advance deposit accounts.	Chapter 4, Liabilities
<a href="#"><u>17</u></a>	<a href="#"><u>Non-Trust Account Customer Business Reply Mail and Postage Due Activity</u></a>	Describes the procedures for reporting business reply mail and postage due activity for both <i>PostalOne!</i> and non- <i>PostalOne!</i> units. Also includes accounting for deposits and withdrawals from customer advance deposit accounts.	Chapter 4, Liabilities
<a href="#"><u>18</u></a>	<a href="#"><u>Other Customer Mail Activity</u></a>	Describes the responsibilities and procedures for reporting and controlling deposits and withdrawals for Express Mail Corporate Accounts and special provisions trust accounts.	Chapter 4, Liabilities
<a href="#"><u>19</u></a>	<a href="#"><u>Payments</u></a>	Describes the hierarchy and payment methods used when making payments. Also, includes the requirements, responsibilities, and procedures for making payments locally.	Chapter 7, Expenses
<a href="#"><u>20</u></a>	<a href="#"><u>Payment Types</u></a>	Describes the responsibilities and procedures for the various types of payments and reimbursements processed by field units including customer claims and contract cleaning services.	Chapter 7, Expenses
<a href="#"><u>21</u></a>	<a href="#"><u>Refunds and Exchanges</u></a>	Describes the requirements, responsibilities, and procedures for reporting and documenting refund and exchange activities.	Chapter 6, Revenues
<a href="#"><u>22</u></a>	<a href="#"><u>Travel</u></a>	Describes the requirements, responsibilities, and procedures for issuing emergency travel advances and repayment.	Chapter 7, Expenses
<a href="#"><u>23</u></a>	<a href="#"><u>Payroll</u></a>	Provides the responsibilities and procedures for issuing payroll checks, processing payroll adjustments, and issuing emergency salary to employees.	Chapter 7, Expenses

<b>Chapter</b>	<b>Title</b>	<b>Overview</b>	<b>Policy Reference in Handbook F-1</b>
Appendix <a href="#">A</a>	<a href="#">Account Identifier Code/General Ledger Account Crosswalk</a>	Lists the AICs with their descriptions used by field units to classify financial transactions by the proper general ledger account.	
Appendix <a href="#">B</a>	<a href="#">Contacts and Addresses</a>	Lists contact and address information for key accounting organizations and Web sites.	
Appendix <a href="#">C</a>	<a href="#">Exhibits</a>	Includes logs, letters, and request forms used by field units to document financial activity.	
Appendix <a href="#">D</a>	<a href="#">Forms and Retention Periods</a>	A quick reference guide containing the title and instructions for Postal Service forms mentioned in this handbook.	
Appendix <a href="#">E</a>	<a href="#">Refunds Quick Reference</a>	A quick reference guide for processing refunds for customer transactions and advance deposit accounts.	
<a href="#">Glossary</a>		Lists terms used throughout this handbook.	
<a href="#">Abbreviations and Acronyms</a>		Lists abbreviations and acronyms used throughout this handbook.	
<a href="#">Index</a>		Lists the section numbers of where to find key topics in this handbook.	

In an effort to maintain consistency of practice, a glossary of terms used throughout this guide is also included within. Please see the glossary for assistance with terms used in this guide.

## 1-3 Why This Handbook Is Important

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By following the standard procedures contained in this handbook, Postal Service employees can perform financial transactions efficiently while creating consistent and accurate financial data.

# 2 Roles and Responsibilities

This chapter describes the roles and responsibilities of the areas responsible for processing, monitoring, and managing Postal Service accounting data, as well as accounting support. This chapter includes the following subchapters:

[2-1 Headquarters Accounting Organizations.](#)

[2-2 Accounting Data Mart.](#)

[2-3 Scanning and Imaging Center.](#)

[2-4 Field Unit Managers.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 2-1 Headquarters Accounting Organizations

---

### 2-1.1 Corporate Accounting

Corporate Accounting is responsible for the following:

- a. Manages the development, implementation, and analysis of accounting policies in accordance with Generally Accepted Accounting Principles.
- b. Provides corporate oversight for implementation of business rules, accounting requirements, and development of internal controls.
- c. Establishes processes related to field unit reporting, and revenue and expense accounting at Accounting Services.
- d. Supports Accounting Services and field units in the performance of their financial responsibilities by maintaining official policy and procedure information related to accounting and financial reporting.

### 2-1.2 Accounting Services

#### 2-1.2.1 Responsibilities

Accounting Services is responsible for the following:

- a. Manages the national accounting shared service environment and support functions.
- b. Plays a role in processing, monitoring, and recording in the general ledger, substantially all of the accounting transactions that originate in the field units. Accordingly, there is significant coordination and communication between the field units and Accounting Services.

### 2-1.2.2 Accounting Help Desk

The Accounting Help Desk (AHD) is the single point of contact responding to accounting-related questions from internal and external customers. You may contact the AHD as follows:

- a. Telephone: 866-9SHARED (866-974-2733).
- b. E-mail: [helpdeskaccounting-st.louismo@usps.gov](mailto:helpdeskaccounting-st.louismo@usps.gov).

**Note:** When contacting the AHD, internal callers must provide their unit finance number.

### 2-1.2.3 Accounting Web Site

Accounting Services and Corporate Accounting sponsor the Accounting Web site. The Web site offers accounting-related information, including links and resources for accounting help, accounts payable, claims, financial handbooks, money orders, pay and benefit adjustments, scanning and imaging, financial training, and tips to help manage daily reporting tasks.

To access the Accounting Web site, follow these steps:

- a. Go to <http://blue.usps.gov>.
- b. Click the *Inside USPS* tab.
- c. Under “Headquarters, Finance,” click the *Accounting* link.

The direct URL for the Accounting Web site is <http://blue.usps.gov/wps/portal/accounting>.

### 2-1.2.4 Field Finance Training Toolkit

The Field Finance Toolkit provides links to facilitator and participant guides, references, and PowerPoint presentations for both instructor-led classroom and self-directed training. These courses are designed to help field employees improve the effectiveness of internal controls by managing risk, determining responsibility, and maintaining correct documentation. Ensuring that proper procedures are followed is critical to the implementation of Sarbanes Oxley guidelines.

The Financial Accountability Overview is a summary of financial policies, procedures and processes. The other courses go into more detail for each subject.

To view the list of available training courses, go to the Accounting Web site (see section [2-1.2.3](#)). To access the Field Finance Training page from the Accounting Web site home page:

- a. Click *Training*, on the left navigation.
- b. Click *Field Finance Toolkit*.

The direct URL is <http://blue.usps.gov/wps/portal/accounting/training/finaactreport>.

## 2-2 Accounting Data Mart

---

The Accounting Data Mart (ADM), collaboration between Finance and Information Technology, is one of several business areas within the Enterprise Data Warehouse (EDW). The EDW is an organizationwide data storage and reporting system. The ADM is the Accounting folder in the EDW and the “one-stop shopping” location for a collection of finance-related reports.

Examples of these reports are as follows:

- Accounts Payable.
- Complement.
- Finance Number Control Master.
- General Ledger — reconciled Financial and Workhour Performance reporting.
- Payroll.
- Property and Equipment.
- Revenue Reporting
- Standard Accounting for Retail.

To access the Accounting business area in the EDW, type *EDW* or *CRPL* in the Web browser address bar.

New users can request access to EDW by typing *eAccess* in the Web browser address bar. After logging on to *eAccess*, request the application “EDW General Access (All Users).”

For information about training through eLearning, updates, and related reference materials including ADM newsletters and ADM video demos, visit the ADM Web site by typing *ADM* in the Web browser address bar.

The ADM Web site also provides users with the ability to submit questions regarding Accounting reports.

## 2-3 Scanning and Imaging Center

---

Certain Postal Service accounting procedures require hard copy documents be electronically transmitted to Accounting Services for further processing.

The Postal Service has deployed imaging and workflow technologies that enable one Scanning and Imaging Center to convert hard copy documents to electronic documents. These documents are scanned, indexed, and electronically transmitted to the appropriate Accounting Services location for processing.

For addresses and guidelines for submitting documents to the SIC, go to <http://blue.usps.gov/wps/portal/accounting/processes/scanimage>.

## 2-4 Field Unit Managers

---

Field unit managers have the following responsibilities:

- a. Comply with the financial procedures defined in this handbook, which includes proper reporting of all financial transactions, monitoring inventory levels, remitting funds in excess of authorized reserves, and the overall monitoring of field unit operations.
- b. Track employee items and collect, when appropriate, any money owed to the Postal Service.
- c. Maintain adequate security for all accountable items.
- d. Ensure that all required counts are performed, including stamp stock credits, cash credits, unit reserve stock, Automated Postal Center (APC) credits, contract postal unit (CPU) credits, and retail floor stock. Field unit managers must comply with count requirements which include completing them within the required time frames, documenting the results, and promptly reporting and resolving any noted discrepancies.

### 2-4.1 Daily Responsibilities

Field unit managers must review supporting documentation for all entries included on the daily PS Form 1412, *Daily Financial Report*, and concur with the overall presentation of the report each day. The daily review of PS Form 1412 must include the following:

- a. Confirm that AIC 840 equals the last reported AIC 853 on PS Form 1412.
- b. Confirm that AIC 353 equals the last reported AIC 753 on PS Form 1412.
- c. Confirm that AIC 853 on the Unit PS Form 1412 equals the total of all stamp credits reported in AIC 853, including the unit reserve and retail floor stock, if applicable.
- d. Verify that AIC 751 and AIC 752 on PS Form 1412 match the bank deposit ticket(s).
- e. Review PS Forms 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, to ensure that they are completed properly and include the appropriate signatures.
- f. Send applicable PS Forms 3533 to the SIC. See chapter [21](#) for refund procedures.
- g. Monitor local trends in AIC 553 for spoiled or unused postage validation imprinter (PVI) labels.
- h. Verify that a PS Form 1412 is transmitted for each business day.
- i. Review all financial differences (AIC 247/647 expenses) issued to your unit, either generated locally or issued by Accounting Services. To obtain detailed information on all AIC 247/647 expenses issued, access the following report in ADM: **Accounting>Shared Reports>Postmaster Folder>FPR Net Financial Differences (AIC 247/647) – Line Detail.**

- j. Maintain a file with documentation for all AIC 247/647 expenses (financial differences) issued to your unit. (See part [8-6.1](#) for required supporting documentation for AIC 247/647 activity.)
- k. Monitor unresolved employee items for timely clearance.
  - (1) *Point of Service (POS) and Electronic Money Order Voucher Entry System (eMOVES) Units*. Use the unresolved Employee Items report in POS or eMOVES to maintain the details of all pending employee items to be resolved by the unit.
  - (2) *Integrated Retail Terminal (IRT) Units*. Use the appropriate Unresolved Employee Items Log (see Appendix [C](#), Exhibits 7–12).
- l. Destroy voided/spoiled money orders.
- m. Verify that a PS Form 1412 is completed and transmitted for each business day for each hosted CPU.
- n. Verify the required number of PS Forms 8105-A, *Funds Transaction Report (FTR)*, are completed properly and submitted timely.
- o. Issue letters of demand as necessary.

#### 2-4.2 **Weekly Responsibilities**

Each week, field unit managers must complete the following tasks:

- a. For Postal Service employee debt, track the progress through grievance process or otherwise ensure collection procedures.
- b. Ensure IRT units clear any expired employee overages and enter the overages in AIC 123. (See sections [13-3.7.1](#) and [13-8.2.1](#).)
- c. For *PostalOne!* Units: Research and resolve differences in customer trust accounts when a Narrowcast Master Trust Exception Report is received. Retain a copy of the report with annotation of the actions taken to resolve the difference.

#### 2-4.3 **Monthly Responsibilities**

Each month, field unit managers must complete the following tasks:

- a. Perform the required cash and stamp credit counts to meet required count frequencies. This includes cash credits, stamp credits, unit reserve stamp stock credit, unit cash reserve credits, rural carrier consignments, CPU credits, and APC credits. (See subchapter [13-9](#).)
- b. For Non-*PostalOne!* Units: Review and reconcile customer trust accounts. At least once a month, validate that customer trust balances in the ADM or Customer Trust and Employee Items Narrowcast report match balances reported on PS Form 3083, *Trust Accounts Receipts and Withdrawals*. Research and resolve any differences. Retain a copy of the report with signature and date as supporting documentation for the monthly review.
- c. Randomly select and validate entries to PS Form 3584, *Postage Due Log*. Annotate as “verified” and sign the PS Form 3584. (See part [17-3.5](#).)
- d. Monitor retail associate cash credits for inactivity. See part [13-7.6](#) for procedure for handling inactive cash retained credits.

- e. At least once a month, reconcile employee items balances in the ADM or Customer Trust and Employee Items Narrowcast report to local records of individual employee items. Research and resolve any differences. (See chapter [15](#).)
- f. Review the monthly Employee Receivables Narrowcast Report. Follow-up on open debts and ensure appropriate collections. (See part [15-2.8](#).)

2-4.4 **Quarterly Responsibilities**

Each quarter, field unit managers must complete the following tasks:

- a. Ensure segmented inventory accountability (SIA) units perform the required fiscal year quarterly count. (See part [14-2.5](#).)
- b. Conduct Retail and Packaging Products count. (See part [6-2.3](#).)
- c. Submit nonsaleable stock for destruction following the return schedule provided by the SDO or SDC. (See subchapter [11-6](#).)

2-4.5 **Semiannual Responsibilities**

Semiannually, field unit managers must review PS Forms 3977, *Duplicate Key, Combination, and Password Envelope*. Update the forms, as necessary. (See subchapter [3-8](#).)

2-4.6 **Annual Responsibilities**

Field unit managers must complete the following tasks annually:

- a. Examine all locks and keys in the unit except duplicate keys on file in PS Forms 3977. (See part [3-8.6](#).)
- b. Count the unit reserve stamp stock credit for nonbargaining employees and postmaster reliefs.
- c. Count CPU stamp credit. (See subchapter [13-6](#).)

2-4.7 **Separation of Duties**

Field unit managers must maintain adequate internal controls, to the maximum extent possible, to separate the duties identified in the following table:

<b>Employees who...</b>	<b>May not...</b>
Perform sales of postal products and accept payment for services	monitor the overall unit financial transaction and maintain the unit inventory and customer accounts.
Approve local non-credit card purchases and acknowledge receipt of goods or services	make local payments and maintain the unit's PS Form 1412.

If a field unit manager cannot maintain the separation of duties, then the district Finance manager must approve a deviation in writing. Working postmasters in cost ascertainment group H through L offices are excluded

from requesting an approval of deviation. The DFM or a designee is responsible for randomly reviewing offices that cannot maintain a separation of duties to ensure financial controls (see subchapter [2-4](#)) are not violated.

**Note:** Controls for credit card purchase procedures are addressed in Handbook AS-709, *Credit Card Policies and Procedures for Local Buying*.

## 2-4.8 Retail Roles

Field unit managers must control segment and high level roles in POS units as follows:

1. Limit the number of authorized high level roles.
  - **Administrator Roles:** All POS units, regardless of size, must have one administrator role and one backup. Larger offices (with more than five window terminals), as well as offices where business hours extend into a third tour of operations, may, at the discretion of local management, add a third administrator role. No unit shall be authorized more than three administrator roles.
  - **Supervisor Roles:** All POS units, regardless of size, must have one supervisor role and one backup (a maximum of two backups are optional). Larger offices (with more than five window terminals), as well as offices where business hours extend into a third tour of operations, may, at the discretion of local management, add a fourth supervisor role. No unit shall be authorized more than four supervisor roles.
2. Remove roles in POS.

An RA must be removed (terminated) from the POS system no later than the employee's last day of work when any of the following occurs:

  - The RA is separated from the Postal Service.
  - The RA bids to another position that does not require use of the POS system.
  - The RA bids to another PRU. (Exception: Relief and pool RAs do not have to be removed from the POS system at a unit where they occasionally work.)

To remove (terminate) an RA in the POS system, see the *POS ONE Procedures Guide*, which is available on the POS ONE Program Office website:

- a. Go to <http://eagnmnsxfb0/posone>.
- b. Under "User Information," click *Training*.
- c. Click *NCR POS ONE Training Links and Online Guides*.
- d. Click *NCR Procedures Guide* (the most current version available).

**Note:** Only an employee assigned a POS ONE Administrator role at the PRU can remove (terminate) a user (employee) from the POS system.

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# 3 Security

This chapter describes the responsibilities and procedures for safeguarding accountable items including postal funds, accountable paper, and equipment. This chapter includes the following subchapters:

- [3-1 Responsibilities.](#)
- [3-2 Postal Funds.](#)
- [3-3 Accountable Paper.](#)
- [3-4 Postage Meters and PVI Machines.](#)
- [3-5 Money Order Imprinters.](#)
- [3-6 Stamp Devices.](#)
- [3-7 Accountable Receipts.](#)
- [3-8 Duplicate Keys, Passwords, and Combinations.](#)
- [3-9 Safe and Vault Security.](#)
- [3-10 Building Security.](#)

## 3-1 Responsibilities

---

### 3-1.1 Employee Responsibility

The field unit manager or supervisor must provide adequate security for all accountable items. Accountable items include postal funds, stamp stock, blank money order stock, philatelic products, retail products, accountable receipts, and imprinters.

The field unit manager or supervisor may delegate responsibility for accountable items to other field unit employees under the supervision of the field unit manager.

In addition, field unit managers have the following responsibilities:

- a. Determine how each field unit will best use its available security equipment for protecting accountable items.
- b. Advise the next level of management, in writing, of security equipment inadequacy or malfunction.
- c. Periodically examine equipment that is used to secure accountable items (stamp stock, postal funds, money orders, etc.) to confirm proper working order.
- d. Ensure that equipment purchases are consistent with the criteria documented in Handbook AS-701, *Material Management*.

### 3-1.1.1 Priority Levels

Field unit managers must ensure that employees provide the appropriate level of security for accountable items. Priority one items require the highest level of security, while priority four items require the lowest level.

The following table lists accountable items by their priority level:

Priority	Accountable Item
1	Postal funds (e.g., cash, checks, and money orders), credit and debit card receipts, and blank money order forms.
2	Postage stamps, international reply coupons, migratory bird hunting and conservation stamps (e.g., bird stamps), and philatelic products.
3	Stamped envelopes, stamped postal cards, money order imprinters, and nonsaleable stamp stock.
4	Postal-related merchandise, packaging products, and official licensed retail products.

### 3-1.1.2 Equipment

The following types of equipment must be used to secure accountable items (in order of priority use):

- Burglar-resistant chests in fireproof safes or security containers located in walk-in vaults.
- Postal Service standard vaults or security containers.
- Security chests or burglar-resistant chest portion of fireproof safes.
- Fireproof safes or vaults not built to Postal Service standards.
- Lockable metal cabinets and file drawers.

**Note:** The equipment used to secure accountable items will vary among field units due to equipment availability.

## 3-2 Postal Funds

---

### 3-2.1 Identifying Postal Funds

Postal funds are currency (includes coins), customer checks (personal, business, and government), treasury checks, traveler's checks, bank checks, and money orders.

Postal funds are priority one items.

### 3-2.2 Controlling Funds During Operating Hours

United States (U.S.) currency (includes coins), customer checks, and money orders must be safely controlled. During operating hours, postal retail units (PRUs) control postal funds as follows:

- a. Do not loan out, withdraw, deposit in an unauthorized bank account, exchange with other funds, or use postal funds for personal purposes. Keep postal funds separate from personal funds.
- b. Safeguard postal funds from the public and conceal them from view.

- c. When postal funds are not continuously observed, maintain them in a locked receptacle.
- d. When funds exceed normal operating needs, make advanced deposits in addition to regular deposits (see part [9-1.2](#)).

### 3-2.3 **Storing Funds Overnight**

For offices with a vault, safe, or security container, the field unit manager must store postal funds overnight as follows:

- a. Lock the funds in vaults, security containers, or safes with full combination locks or outer doors.
- b. Put postal funds in the vault or other place, whichever provides the best security.
- c. Put security containers and safes inside the vault to the extent that space is available.

For offices without a vault, safe, or security container, but with a fixed receptacle, the field unit manager must store postal funds overnight as follows:

- a. Lock funds in strong drawers or other fixed receptacles equipped with a lock.
- b. Do not leave funds in removable tin or iron boxes having locks.
- c. Do not leave funds in cash drawers with finger combination locks.

For offices without a vault, safe, or security container, or fixed receptacle, the field unit manager must store postal funds overnight as follows:

- a. Move funds to a secure area when the office is closed.
- b. Place the funds in a safe deposit box in a bank or in a safe owned by a private party, provided there is no expense and the postmaster can maintain individual control over the funds.
- c. Never transport the funds for off-site storage if doing so would pose a threat to personal safety.

### 3-2.4 **Using Cash Drawers**

Retail associates must use cash drawers as follows:

- a. At Point of Service (POS) units, use the POS cash drawers.
- b. Lock cash drawers during temporary absences from the retail counter.
- c. Secure cash drawers overnight in a vault or security container.
- d. Never have access to one another's cash drawers.

## 3-3 Accountable Paper

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### 3-3.1 Definition

Accountable paper includes the following:

- Postage stamps.
- Plain stamped envelopes.
- Postal cards (includes regular, special, commemorative, and penalty mail issues).
- International reply coupons.
- Migratory bird hunting stamps.
- Mint sets, stamp collecting kits, gift packs, and other products in the items 8000–9999 series.
- Blank money order stock.

### 3-3.2 Security Requirements

The security requirements for protecting accountable paper and stamp credits are as follows:

- a. During the duty day, accountable paper and stamp credits may be stored in a locked drawer or cabinet. At all other times, store accountable paper and stamp credits in the main vault, safe, or security container that affords the best available protection. (See section [3-1.1.2.](#))
- b. Keep high denominations in the safest place if storage facilities offer different levels of security.
- c. Keep stamps in places inaccessible to the public and concealed from public view during business hours.
- d. If a PRU does not have appropriate security equipment, move stamps in excess of a week's supply to a more secure place. However, the postmaster or designee must have sole control over the stock.
- e. Keep stamped envelopes and postal cards assigned to the unit reserve locked in receptacles or rooms accessible only to the unit reserve stock custodian.
- f. Do not leave stamp stock in the open.
- g. Place stamp credits (including retail floor stock) in a locked container and store in a vault, safe, or security container, following an employee's tour of duty.
- h. Do not allow any employee, supervisor, or postmaster to have access to the stamp credit of another employee.

### 3-3.3 **Lost Money Orders**

If blank money orders are lost or stolen, postmasters or unit managers must immediately contact the U.S. Postal Inspection Service (USPIS) and report the serial numbers of the missing forms.

If blank money order forms are recovered, void them and notify the inspector in charge.

Do not use recovered money order forms.

## 3-4 **Postage Meters and PVI Machines**

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Field unit employees must secure postage meters and postage validation imprinter (PVI) machines at close of business or when unattended, as follows:

- a. Lock postage meter and store the key, if applicable, in a secured location.
- b. Secure work station [POS and Integrated Retail Terminal (IRT)] to prevent unauthorized use of the PVI machine.

If postage meters or PVI machines are lost, stolen, or destroyed, postmasters or unit managers must immediately telephone or contact the USPIS and report the serial number(s) of the equipment.

## 3-5 **Money Order Imprinters**

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### 3-5.1 **Storing Money Order Imprinters**

Field unit employees must secure money order imprinters as follows:

- a. When not in use, keep money order imprinters in a vault, safe, or security container. If a vault, safe, or security container is not available, then store money order imprinters under protection of a lock.
- b. Whenever possible, store money order forms and money order imprinters overnight in different security containers if the containers furnish an equal degree of security.

#### 3-5.1.1 **Lost Money Order Imprinters**

If money order imprinters are lost, stolen, or destroyed, the postmaster or unit manager must do the following:

- a. Immediately contact the USPIS and report the serial number(s) of the equipment.
- b. For replacement money order equipment, contact the Topeka Material Distribution Center (MDC) at 800-332-0317, option 4, option 4.
- c. Notify the USPIS if any equipment is recovered.

### 3-5.1.2 **Returning Money Order Imprinters**

PRUs must return Paymaster money order imprinters when:

- a. They are malfunctioning or become damaged. Minor repairs can be accomplished onsite with telephone assistance from the Topeka Material Distribution Center (MDC). Call MDC Customer Service at 800-332-0317, option 4, option 4.
- b. They become surplus due to unit closings, reduction in retail window stations, etc.

To return a Paymaster money order imprinter, do the following:

- a. Receive authorization from the Topeka MDC by calling customer service at 800-332-0317, option 4, option 4.
- b. Complete the *Paymaster Model 8100 Imprinter Return Form* for each money order imprinter being returned (see Appendix C, [Exhibit C-14](#)).
- c. Send the Paymaster money order imprinter along with the completed return form via Registered Mail service to:  
US POSTAL SERVICE  
BUILDING 302  
500 SW GARY ORMSBY DR  
TOPEKA KS 66624-9998
- d. Keep a copy of the completed form for local records.

## 3-6 Stamp Devices

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### 3-6.1 **Round Date Stamp**

Field unit employees must safeguard the round date stamp (all-purpose date stamp) at all times as follows:

- a. Do not leave it out on the counter where unauthorized individuals can handle it.
- b. Lock it up at night with other accountable items.

If a round date stamp is lost or stolen, the postmaster or unit manager must notify the USPIS and Office of Inspector General (OIG) immediately.

### 3-6.2 **Aviation Mail Security Clearance Stamp**

If an Aviation Mail Security clearance stamp is lost or stolen, the postmaster or unit manager must notify the USPIS and OIG immediately.

## 3-7 Accountable Receipts

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### 3-7.1 Using Accountable Receipt Forms

PRUs must use accountable receipts in support of financial transactions. The accountable receipt forms authorized for use are as follows:

PS Form	Title	PSN
3544	<i>USPS Receipt for Money or Services</i>	7530-03-000-3768
3602-PO	<i>Postage Collected Through Post Office Meter</i>	7530-01-000-9976

### 3-7.2 Controlling Accountable Receipts

Blank accountable receipts must be properly controlled to prevent misuse by unauthorized personnel.

PRUs must record accountable receipts as follows:

- a. Assign serial numbers in sequential order for each book received.
- b. Verify the continuity of receipt serial numbers when books are issued.
- c. Maintain a log of accountable receipt books on hand.
- d. Notify the local OIG if the recipient reports missing numbers or pages.

### 3-7.3 Controlling Spoiled or Voided Accountable Receipts

PRUs must process spoiled or voided forms or partially used books as follows:

- a. Staple together spoiled or voided forms and maintain them locally.
- b. For partially used books, verify that no receipts are missing and maintain them locally for 4 years.

### 3-7.4 Obtaining Accountable Receipt Forms

Accountable receipt books are controlled items and must not be reproduced locally.

When accountable receipt books have been depleted, PRUs may obtain new forms by contacting the MDC in Topeka, using the Touch Tone Order Entry (800-273-1509).

Contract postal units must contact their host Post Office to order these forms.

## 3-8 Duplicate Keys, Passwords, and Combinations

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### 3-8.1 Overview

Each field unit must maintain duplicate keys, passwords, and combinations used in the operations of the unit.

Maintain duplicate keys for each of the following:

- Stamp cabinet.
- Cash drawer.
- Envelope drawer.
- Safe compartment.
- Inner door of a walk-in vault.
- Automated Postal Center (APC).

Maintain duplicate passwords or combinations for each of the following:

- Safe and vault.
- IRT log-on ID.
- POS log-on ID.
- APC log-on ID.
- Credit and debit card terminal ID.

### 3-8.2 Securing Duplicate Keys, Passwords, and Combinations

#### 3-8.2.1 Using PS Form 3977

Field units must use PS Form 3977, *Duplicate Key, Combination and Password Envelope*, as follows:

- a. Complete a PS Form 3977 envelope to protect each duplicate key, combination, and log-on ID and password.
- b. Ensure that the responsible employee (and a witness to the enclosure of the combination, password, or keys) signs the envelope. Postmark the envelope as instructed on the form.
- c. Each time a lock, combination, or password is changed, prepare a new PS Form 3977 and submit it to the custodian of the PS Form 3977 it replaces. The custodian must dispose of the replaced PS Form 3977.
- d. Do not perforate or alter the PS Form 3977 in any way while it is sealed. If evidence of tampering with a PS Form 3977 is noted or alleged, notify the USPIIS and OIG immediately.

**Note:** Maintain a separate PS Form 3977 for POS and IRT passwords and for credit and debit card passwords for individual clerks if the two passwords are different.

#### 3-8.2.2 Guidelines

Ensure that combinations and locks are uncompromised and changed whenever equipment or employees are reassigned.

The following table provides guidelines for securing duplicate keys for each stamp cabinet, cash drawer, safe compartment, envelope drawer, APC, and log-on ID and password.

Condition...	Process...
<ul style="list-style-type: none"> <li>■ Change of lock...</li> <li>■ Change of log-on ID or password for POS, IRT, credit/debit card terminal or APC...</li> </ul>	<p>The employee must do the following:</p> <ol style="list-style-type: none"> <li>a. Complete a separate PS Form 3977 for each duplicate key and each log-on ID and password.</li> <li>b. Designate two witnesses from employees who work at the same unit and print their names on the form.</li> <li>c. Seal the new PS Form 3977 and sign across both flaps.</li> <li>d. A witness to the enclosure of the combination, password, or key also signs both flaps of the envelope.</li> <li>e. Postmark on both flaps of the envelope.</li> <li>f. Submit the PS Form 3977 to the supervisor.</li> </ol> <p><b>Note:</b> If due to staffing, a witness cannot be selected from the same facility, then a witness from a nearby facility may be selected.</p> <p>The supervisor is personally responsible for its protection and must do the following:</p> <ol style="list-style-type: none"> <li>a. Maintain all PS Forms 3977 in the main safe or vault of the Post Office, station, or branch in a compartment under the exclusive control of the postmaster, manager, supervisor, or designee.</li> <li>b. Physically examine each PS Form 3977 at least once each 6 months to be certain it is on hand and intact.</li> <li>c. Conduct an annual examination of all locks and keys in the unit, except the duplicate keys in PS Forms 3977.</li> <li>d. Use PS Form 3902, <i>Form 3977 Log and Lock Examination</i>, to maintain a record showing employee's name, date of examination of the PS Form 3977, date of examination of locks and keys, and supervisor's initials.</li> </ol> <p><b>Note:</b> Examination of locks and keys (except duplicate keys on file in PS Forms 3977) is to ensure that individual clerk keys will not open locked drawers, safe compartments, or stamp credits of other employees.</p>
<p>Employee accesses:</p> <ul style="list-style-type: none"> <li>■ Duplicate key...</li> <li>■ Log-on ID or password...</li> </ul>	<p>The employee must do the following:</p> <ol style="list-style-type: none"> <li>a. Open the PS Form 3977 in the presence of a supervisor.</li> <li>b. Prepare a new PS Form 3977 to return the duplicate key, log-on ID or password.</li> </ol>
<p>In the absence of the employee:</p> <ul style="list-style-type: none"> <li>■ Access a receptacle...</li> <li>■ Access a log-on ID or password...</li> </ul>	<p>The postmaster, manager or supervisor must do the following:</p> <ol style="list-style-type: none"> <li>a. Ensure that the designated witness is present. In their absence, the union steward may serve as a witness.</li> <li>b. Obtain the duplicate key, log-on ID or password from the PS Form 3977 on file.</li> <li>c. Endorse the envelope to show date and reason to access the receptacle, log-on ID or password.</li> <li>d. Prepare a new PS Form 3977, and insert the duplicate key, log-on ID or password with the old envelope in the new PS Form 3977.</li> <li>e. Seal the new PS Form 3977, and both supervisor and a witness to the enclosure must sign across both flaps.</li> <li>f. Postmark on both flaps of the envelope.</li> </ol> <p>Upon return of the employee to whom the PS 3977, is assigned, the employee must do the following:</p> <ol style="list-style-type: none"> <li>a. Change the lock, log-on ID, or password.</li> <li>b. Follow the process of lock, log-on ID, or password change.</li> </ol>

### 3-8.3 **Witness Requirements**

Each employee must be given the opportunity to be present whenever his or her financial accountability is inventoried or counted.

Each employee assigned a stamp and/or cash credit must give the field unit manager the names of two Postal Service employees (in order of precedence) whom the employee chooses to witness the count of a stamp or cash credit when he or she is absent.

Employees must select witnesses from among employees who work at the same facility as the selecting employee. If due to staffing, a witness cannot be selected from the same facility, then a witness from a nearby facility may be selected.

### 3-8.4 **Keeping Inventory of Sealed PS Forms 3977**

Each person with custody of PS Forms 3977 must maintain a PS Form 3902 which shows the following:

- Employee's name for each envelope.
- Date received.
- Location (e.g., type of equipment such as drawer, vault, POS, or IRT).
- Date of semiannual examination of PS Form 3977 and supervisor initials.
- Date of annual examination of keys and locks and employee and supervisor initials.

### 3-8.5 **Loss or Unauthorized Opening of PS Form 3977 Envelopes**

If a PS Form 3977 is discovered to be missing, destroyed, or opened by an unauthorized person, then the custodian must immediately notify the person who has jurisdiction over the safe, vault, or stamp credit.

If evidence of tampering with PS Form 3977 is noted or alleged, notify the USPIS and OIG immediately. In addition, the custodian must do the following:

- a. Examine the inventory.
- b. Change combination, lock, or log-on ID or password.
- c. Prepare a new PS Form 3977.

### 3-8.6 **Conducting the Annual Examination**

To safeguard each employee's stamp and/or cash credit, a unit supervisor must make an annual examination of all locks and keys in the unit (except duplicate keys on file in PS Forms 3977) to ensure that individual employee keys will not open locked drawers, safe compartments, or stamp cabinets of other employees.

The supervisor must record the examinations on PS Form 3902.

Whenever an employee relinquishes control of an assigned stamp credit for any reason, the supervisor must change the locks on the stamp and cash drawers.

Do not reuse old locks. Send old locks and keys to the following address:

MAIL EQUIPMENT SHOP  
 2135 FIFTH ST NE  
 WASHINGTON DC 20260-6224

## 3-9 Safe and Vault Security

### 3-9.1 Overview

Field units must use vaults or security containers (safes) to store all of the following:

- Postal funds.
- Stamp stock.
- Registered Mail items.
- National security documents.
- Evidence.
- Other items identified as accountable.

Security containers are required when a vault is not available to store the office accountable items.

Field unit managers must ensure safes and vaults are fully locked at the end of each day. During business hours all safes must remain closed and day-locked.

The following tables provide guidelines for the PS Form 3977 process to secure safe and vault duplicate keys and combinations at each Post Office, station, and branch building.

Condition...	Process...
<ul style="list-style-type: none"> <li>■ Change of lock...</li> <li>■ Change of safe or vault key or combination...</li> </ul>	<p>The postmaster, manager, or supervisor must do the following:</p> <p><b>Post Office</b></p> <ol style="list-style-type: none"> <li>a. Complete a separate PS Form 3977 for each main safe and vault duplicate key or combination.</li> <li>b. Seal the new PS Form 3977 and sign across both flaps of the envelope.</li> <li>c. Have a witness to the enclosure of the combination or key also sign both flaps of the envelope.</li> <li>d. Postmark on both flaps of the envelope.</li> <li>e. Maintain PS Forms 3977 in the Post Office in a compartment under the exclusive control of the postmaster or designated supervisor.</li> </ol> <p><b>Station and Branch</b></p> <ol style="list-style-type: none"> <li>a. Complete a separate PS Form 3977 for each main safe and vault duplicate key or combination.</li> <li>b. Seal the new PS Form 3977 and sign across both flaps of the envelope.</li> <li>c. Have a witness to the enclosure of the combination or key also sign both flaps of the envelope.</li> <li>d. Postmark on both flaps of the envelope.</li> <li>e. Submit the sealed PS Form 3977 to the postmaster or manager.</li> <li>f. Have the postmaster or manager store the PS Forms 3977 in the most secure place under the exclusive control of the postmaster or designated subordinate.</li> </ol>

Condition...	Process...
Accesses the safe or vault combination or key...	<p>The postmaster, manager, or supervisor must do the following:</p> <ol style="list-style-type: none"> <li>Obtain the key or safe or vault combination from the PS Form 3977 on file.</li> <li>Endorse the envelope to show the date and reason to access the Post Office, station, or branch main safe or vault.</li> <li>Prepare a new PS Form 3977 and place the safe or vault combination or key with the old envelope in the new PS Form 3977.</li> <li>Seal the new PS Form 3977, and both postmaster, manager or supervisor and a witness to the enclosure must sign across both flaps.</li> <li>Postmark on both flaps of the envelope.</li> </ol> <p>Upon return of the custodian of the safe or vault, he or she must do the following:</p> <ol style="list-style-type: none"> <li>If no lock changed, prepare a new PS Form 3977 to insert the key.</li> <li>If a lock was changed, follow the process for change of lock.</li> <li>If the safe or vault combination was changed, follow the process for change of safe or vault combination.</li> </ol> <p><b>Note:</b> Some walk-in vaults with cage doors inside the vault may require placing the PS Form 3977 envelope with the combination and duplicate key on the inner doors.</p>

### 3-9.2 Safe Combination Changes

Post the manufacturer's instructions for changing the combination on the back of the safe and vault door.

Place the key for changing the combination in the special container provided or tape it alongside the instructions.

Change the safe combinations whenever:

- A new or different safe is placed in service.
- A person knowing a combination of a safe or vault is separated or transferred.
- The combination becomes compromised due to the opening of PS Form 3977 in an emergency or by an unauthorized person.

**Note:** Failure to change a combination under the circumstances noted in [c](#) above is considered contributory negligence by the responsible employee if property is stolen from a safe and vault without force.

### 3-9.3 Master Keys

To safeguard master keys, the postmaster or designated supervisor must do the following:

- Mark all safe master keys for identification.
- Seal master keys in a PS Form 3977 envelope and sign across both flaps (see subchapter [3-8](#)). A witness to the enclosure also signs both flaps of the envelope.
- Postmark on both flaps of the envelope.
- Keep the envelope in a central location at the main office under security.
- Use master keys only in an emergency since a duplicate to each compartment is in the custody of a supervisor.
- Obtain and use duplicate master keys only when duplicate key access procedures for non master keys cannot be used.

## 3-10 Building Security

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### 3-10.1 **Safe or Vault Lighting**

At night when the building is unoccupied, leave sufficient light to illuminate the vault door or safe area only if the vault door or safe is visible to the public and if the local patrolling law enforcement agency requests it.

### 3-10.2 **Doors and Windows**

Secure doors and windows as follows:

- a. At all times, including during regular business hours, lock all doors and windows of the office, except customer entries.
- b. At offices where the lobby remains open when no one is on duty, lock all doors, windows, and wickets that connect the lobby with the working portion of the office.
- c. All exterior doors with access to the workroom floor must be equipped with deadbolt locks.
- d. Lobbies must not remain open when no one is on duty unless the screen-line extends to a permanent ceiling and police protection is adequate.

### 3-10.3 **Counterline**

To maintain security at the counterline, follow these requirements:

- a. Only RAs on duty and other authorized personnel are permitted behind the counterline.
- b. Employee purchases of Postal Service products may not be conducted behind the counterline.

### 3-10.4 **ID Badges**

Employees must display ID badges on the outermost clothing in plain view.

Issue and maintain ID badges as follows:

- a. Have employees and contractors sign for badges, which are accountable items, when issued.
- b. Maintain a Postal Service ID log to record:
  - (1) Printed name.
  - (2) Title.
  - (3) Badge number (if applicable).
  - (4) Date of issuance.
  - (5) Date of return.
  - (6) Signature.
  - (7) Initials of the individual clearing the ID back into the office.

**Note:** The procedure for issuing temporary ID badges is the same as for regular ID badges.

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# 4 Unit Finance Number

This chapter explains the components of a unit finance number (UFN) and the procedures that field units must follow to request a new 6-digit finance number or 4-digit extension. This chapter includes the following subchapters:

[4-1 Overview.](#)

[4-2 6-Digit Finance Numbers.](#)

[4-3 4-Digit Extensions \(Unit ID\).](#)

[4-4 Implementing Unit Finance Number Changes in Integrated Retail Terminals.](#)

## 4-1 Overview

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All field units report their financial activity using an assigned unique 10-digit UFN. The UFN is composed of the 6-digit finance number and the 4-digit unit ID of the field unit.

The UFN is the lowest level of transmitted financial reporting and allows revenue and expenses to be allocated to each individual reporting unit.

## 4-2 6-Digit Finance Numbers

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The manager of Accounting Policy, Headquarters, is responsible for assigning and controlling finance numbers.

The district manager and area vice president of Operations must concur with any new finance number requests initiated by the district Finance office.

A request form with supporting documentation providing the justification for a new finance number must be submitted to the manager of Accounting Policy, Headquarters, for review and concurrence. If the manager of Accounting Policy concurs, the request is forwarded to the deputy postmaster general and chief operating officer for final approval.

Instructions and a request form for a new finance number are available on the Accounting Web site:

- a. Go to the Accounting Web site at <http://blue.usps.gov/wps/portal/accounting>.
- b. Click the *Library* link.
- c. In the paragraph text, click the *Field Finance Forms* link.

The direct URL for the instructions is [http://blue.usps.gov/accounting/\\_doc/Request\\_NewFinanceNumber\\_Inst.doc](http://blue.usps.gov/accounting/_doc/Request_NewFinanceNumber_Inst.doc).

The direct URL for the form is [http://blue.usps.gov/accounting/\\_doc/Request\\_NewFinanceNumber\\_Form.doc](http://blue.usps.gov/accounting/_doc/Request_NewFinanceNumber_Form.doc).

## 4-3 4-Digit Extensions (Unit ID)

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Field units must submit requests for changes to the unit ID or for a new unit ID to the district Finance office at least 30 days in advance.

The Finance Number Control Master (FNCM) coordinator at each district Finance office is authorized to approve and create 4-digit extensions.

The FNCM coordinator must update and maintain records in the FNCM system to ensure data integrity and prevent financial system processing errors.

## 4-4 Implementing Unit Finance Number Changes in Integrated Retail Terminals

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### 4-4.1 Overview

The district Finance manager provides the new UFN and the date that the new UFN will be effective. Only after the district Finance office notifies the field unit that the change is approved may the field unit implement the change in the Integrated Retail Terminal system.

### 4-4.2 Procedure

The UFN is stored on all supervisor disks, clerk disks, and retail consolidation unit (RCU) disks. If a UFN changes, all three types of disks must be updated.

#### 4-4.2.1 Updating Supervisor Disks

To update the supervisor disks, follow these steps:

- a. From the **Supervisor Disk** Control Menu: Select **2**, Change Post Office Data, and press the **ENTER** key.
- b. Press the **ENTER** key twice to accept the existing Post Office Name and ZIP Code.
- c. At the Post Office Finance Number screen, press the **CE** key to clear the old finance number.
- d. Type the new finance number, and press the **ENTER** key.
- e. Press the **ENTER** key twice to accept the existing Post Office City Name and State Name. The IRT screen will return to the Control Menu.
- f. Repeat the above steps for the back-up and master supervisor disks. The new UFN will appear in supervisor disk report headers.

#### 4-4.2.2 **Updating Clerk Disks**

To update the clerk disks, follow these steps:

- a. From the **Supervisor Disk** Control Menu, select **9**, Update Clerk Disk Data, and press the **ENTER** key.
- b. Select **4**, Post Office Data & Priority Mail Directory.
- c. Follow the screen prompts to update all clerk disks, including the master clerk disk. The new UFN will appear in clerk disk report headers.

#### 4-4.2.3 **Updating Retail Consolidation Unit Disks**

To update RCU disks, follow these steps:

- a. From the **Transmit** Menu, select **5**, RCU Communications Set-up.
- b. Select **1**, Unit Finance Number, and press the **ENTER** key.
- c. Press the **CE** key to clear the old finance number.
- d. Type the new finance number. The IRT screen will return to the RCU Communications Setup Menu.
- e. Verify that the finance number on the screen is correct.
- f. Select **10**, Save Setup and Exit.
- g. Select **6**, Exit. The RCU Termination screen with flashing “insert disk” message will appear.
- h. Turn off the IRT, and remove the RCU disk. The new UFN will be included in RCU transmissions.

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# 5 Daily Financial Reporting

This chapter provides the procedures by reporting technology for daily financial reporting of postal retail units (PRUs), Automated Postal Centers and (APCs). This chapter also describes the responsibilities of the host Post Office for managing contract postal units (CPUs). This chapter includes the following subchapters:

[5-1 PS Form 1412, Daily Financial Report.](#)

[5-2 Electronic Money Order Voucher Entry System Units.](#)

[5-3 Integrated Retail Terminal Units.](#)

[5-4 Point of Service Units.](#)

[5-5 Automated Postal Center Kiosks.](#)

[5-6 Contract Postal Units.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 5-1 PS Form 1412, Daily Financial Report

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All PRUs regardless of size or revenue, must report their financial activity to Accounting Services electronically at the close of each business day.

PS Form 1412, *Daily Financial Report*, provides individual retail associates (RAs) and PRUs with a uniform method to report financial transactions.

PS Form 1412 comes in the following versions:

Type	Description
PS Form 1412	Covers the scope of financial transactions for individual RAs and PRUs. The form provides a running record of receipt controls of all retail and philatelic sales, money order transactions, stamp accountability, and cash retained.
Automated PS Form 1412	Consists of paper tapes and reports provided by approved mechanical devices such as Integrated Retail Terminals (IRTs) and Point of Service (POS) systems. The automated devices record all financial transactions made by RAs.

## 5-2 Electronic Money Order Voucher Entry System Units

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### 5-2.1 eMoves – Retail Associate Closeout

Individual RAs must prepare PS Form 1412 whenever financial transactions are performed at the PRU. RAs must be identified by name or clerk number on all PS Form 1412 supporting documents (e.g., tapes, lists, and receipts). At the beginning of the day in which transactions will occur, RAs prepare a PS Form 1412 in ink and in duplicate, entering the date, name, and opening accountability balance. If an error is made, draw one line through the entry. Write the correction above and initial.

At electronic Money Order Voucher Entry System (eMOVES) units, RAs conduct their daily closeout as follows:

- a. Complete PS Form 3602-*PO, Postage Collected Through Post Office Meter*, if the unit has a postage meter.
- b. Print the clerk report from the credit and debit card terminal(s) (if the RA had credit or debit transactions for the day).
- c. Run tape of money orders sold.
- d. Verify that the sequential order of money orders is continued from the previous day and that the amount, fees, issue ID, and date are correct.
- e. Run tape of checks accepted.
- f. Organize all supporting documentation by type and calculate the manual PS Form 1412 entries by AIC.
- g. Verify that all numbered receipts are sequential.
- h. Verify the opening balance (AIC 840) matches the previous day's closing balance (AIC 853).
- i. Post the AIC totals from the supporting documentation to PS Form 1412.
- j. Count the funds to be deposited and enter amounts to AIC 751 and/or AIC 752.
- k. Calculate the postage sales and make the appropriate AIC entries to balance PS Form 1412. Post packaging product sales to AIC 093, postal related merchandise sales to AIC 098, and official licensed retail product sales to AIC 231.
- l. Complete the Stamp Accountability section of PS Form 1412 as follows:
  - (1) Enter AIC 841 for stock received from the stamp distribution office (SDO), stamp distribution center (SDC), or a PRU.
  - (2) Enter AIC 848 for stock returned to the SDO, SDC, or a PRU.
  - (3) Enter AIC 852, which includes the total of AICs 007–014, 084–089, 090–092, 094–097.
- m. Sign and date the PS Form 1412.

- n. Submit the following to the closeout employee:
  - (1) PS Form 1412 with supporting documents.
  - (2) Funds to be deposited. The RA must remain with the funds until the designated employee verifies the deposit and initials the AIC 751 and/or AIC 752 entry on the RA's copy of PS Form 1412.
  - (3) Issued money order vouchers.
  - (4) Spoiled and voided money orders (all parts) for destruction.
  - (5) PS Form(s) 8105-A, *Funds Transaction Report (FTR)*, and 8105-B, *Suspicious Transaction Report (STR)*.
- o. Initiate a new PS Form 1412 for the next business day, and carry forward today's stamp closing balance in AIC 853 to the next day's stamp opening balance (AIC 840).
- p. Keep the RA's copy of PS Form 1412 until the next stamp credit count or after resolution of differences, whichever is longer.

### 5-2.2 **eMOVES – Unit Closeout**

At eMOVES units, perform the unit closeout as follows:

- a. Verify each RA's funds to be deposited with amount reported in AIC 751 and/or AIC 752 on the RA's PS Form 1412.
- b. Compare the check lists to checks.
- c. Keep the funds in security containers at all times.
- d. Verify that the RA's PS Form 1412 entries match the amounts from the supporting documentation.
- e. Consolidate all the RAs' funds, and post the deposit amount to the unit's PS Form 1412 in AIC 751 and/or AIC 752.
- f. Prepare the unit's bank deposit following procedures outlined in part [9-1.2](#).
- g. Run the Batch Close Report from the credit and debit card terminal(s) (if the unit had credit or debit card transactions for the day). Verify that all credit and debit card receipts are accounted for. The amounts from the Batch Close Reports, the receipts, and AIC 762 and AIC 772 entries must all match. RAs are liable for missing receipts.
- h. Review the money order tape(s):
  - (1) Verify that the RAs are identified on the adding machine tapes or listings.
  - (2) Verify the money order serial numbers.
  - (3) Verify that beginning and ending numbers are correct and sold in sequence.
  - (4) Verify the amounts, issue ID, and date (must be issue date regardless of office hours).
  - (5) Report any missing money orders to the U.S. Postal Inspection Service (USPIS) immediately.
  - (6) Verify spoiled and voided money orders (all parts), and submit them to the unit manager for destruction.

- (7) Identify any missing vouchers at closeout.
- Note:** If an RA is unable to account for the dollar amount of a missing voucher, complete PS Form 6401, *Money Order Inquiry*, and mail it to the Scanning and Imaging Center (SIC) to retrieve a copy of the cashed item. Mail the issue information regarding missing vouchers, identified within the same month as the issue date, to the following address:
- GENERAL ACCOUNTING BRANCH – MISSING VOUCHERS  
ACCOUNTING SERVICES  
PO BOX 82449  
ST LOUIS MO 63182-2449
- i. If applicable, log PS Form(s) 8105-A and mail PS Form(s) 8105-A and PS Form(s) 8105-B to the address at the bottom of the forms (see part [10-1.2](#)). Ensure PS Forms 8105-A and 8105-B are verified for the correct money order numbers issued.
  - j. Organize PS Forms 3544, *USPS Receipt for Money or Services*, and PS Forms 3602-PO and verify accountable receipt numbers are in sequential order.
  - k. Prepare a consolidated unit PS Form 1412, and organize all supporting documentation.
  - l. Verify that the unit PS Form 1412 entries match the amounts from the supporting documentation. Examples:
    - (1) Compare PS Form 3083, *Trust Accounts Receipts and Withdrawals*, with AICs 053, 070, 074, 453, 470, and 474.
    - (2) Compare PS Form 3584, *Postage Due Log*, and/or PS Form 3582-P, *BRM/Postage Due Invoice*, with AIC 114.
    - (3) Compare PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, with the following:
      - For PS Forms 3533 submitted to the SIC, AIC 280.
      - For PS Forms 3533 paid locally, the appropriate refund AIC.
    - (4) Compare PS Form 3602-PO with AIC 110.
    - (5) Compare PS Form 17, *Stamp Requisition/Stamp Return*, with AICs 841 and 848. (For AIC 848, attach the system-generated shipment number receipt or report to the manual PS Form 17.)
  - m. For financial differences, make adjustments and issue PS Form 1908, *Financial Adjustment Memorandum*. Increase or decrease the incorrect AIC and offset to AIC 247 or AIC 647. (See part [8-6.1](#) for supporting documentation for AIC 247/647 activity.)
  - n. Provide the unit manager with the Unresolved Employee Item Report from eMOVES.
  - o. Provide PS Form 3544 for Post Office Box and Caller Service to the Post Office Box clerk for processing.

- p. Complete the Stamp Accountability section on the unit PS Form 1412. (AICs 841 and 848 are posted for stamp stock shipped to the SDO, the SDC, or another location. May also be posted to correct a prior overstated AIC 841 entry.)
- q. Enter the information from the unit PS Form 1412 into eMOVES.
- r. Certify PS Form 1412 in eMOVES and upload as directed.
- s. Print documents:
  - (1) eMOVES PS Form 1412.
  - (2) Money order and missing money order reports.
  - (3) Any other supporting documentation as needed.
- t. Complete a PS Form 3959, *Stamp Stock Transaction and Daily Recap*, on daily basis. This will include the unit reserve stamp stock activities plus all stamp stock credits assigned, which will be the Total Unit Accountability.
- u. Ensure the Total Unit Accountability in PS Form 3959 matches the Consolidated Unit 1412 AIC 853 total.
- v. Sign and file PS Forms 1412 (unit and RA), PS Form 3959, and supporting documents.

**Note:** The supervisor or designee is responsible to ensure that a PS Form 3959 is completed on daily basis, that the Total Unit Accountability matches the Consolidated Unit 1412 AIC 853 totals, and the form is properly signed.
- w. File credit and debit card receipts in a separate and secure location.
- x. Enter Express Mail label data into the Product Tracking System (PTS) Express Mail Label Entry application.

## 5-3 Integrated Retail Terminal Units

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### 5-3.1 IRT — Retail Associate Closeout

Individual RAs must prepare PS Form 1412 whenever they perform financial transactions at the window.

At IRT units, RAs conduct the daily closeout as follows:

- a. Verify that the PS Form 1412 entries match the amounts from the supporting documentation. Adjust the AICs as necessary. RAs can either print a preliminary PS Form 1412 or use the PS Form 1412 in the IRT system to verify entries.
- b. Print the clerk report from the credit and debit card terminals (if the RA had credit or debit transactions for the day) and verify that the amounts match AICs 762 and 772 and that all receipts are accounted for. Adjust the AIC(s) as necessary.
- c. Verify money orders by comparing voucher amounts, serial numbers, and dates to the IRT money order list and make corrections as needed.
- d. Compare the check list with the checks, and adjust, if necessary.

- e. Count funds to be deposited and verify that total funds equal the sum of AIC 751 and AIC 752.
- f. Submit the following to the closeout employee:
  - (1) Individual manual receipts and supporting documents organized by type. Any applicable system-generated reports can be filed with the RA's copy of PS Form 1412.
  - (2) The signed final PS Form 1412.
  - (3) Funds to be deposited. The RA must remain with the funds until the designated employee verifies the deposit and initials the AIC 751 and/or AIC 752 entry on the RA's copy of PS Form 1412.
  - (4) Issued money order vouchers.
  - (5) Spoiled and voided money orders (all parts) for destruction.
  - (6) PS Form(s) 8105-A and 8105-B.
- g. Keep the RA's copy of PS Form 1412 until the next stamp count or after resolution of differences, whichever is longer.

### 5-3.2 IRT – Unit Closeout

At IRT units, perform the unit closeout as follows:

- a. Verify each RA's funds to be deposited with amount reported in AIC 751 and/or AIC 752 on the RA's final PS Form 1412.
- b. Compare the check lists to checks.
- c. Keep the funds in security containers at all times.
- d. Verify that the RA's final PS Form 1412 entries match the amounts from the supporting documentation.
- e. Consolidate the clerk disks.
- f. Print the following unit reports:
  - UNIT 1412 (Select #1).
  - DOM MONEY ORDERS (Select #2).
  - INTL MONEY ORDERS (Select #3).
  - CLERK BALANCES (Select #4).
  - 3544's (Select #6).
  - ADJUSTMENT (Select #9).
  - RET RCPT (ELECTRONIC) (Select #11).
  - CUSTOMS (Select #12).
  - EXPRESS MAIL (Select #13).
  - PVI ACTIVITY (Select #14).
  - DEL/SIG CONFIRM (Select #16).
  - GXG (Select #18).
- g. Consolidate all the RAs' funds and prepare the unit's bank deposit following the procedures outlined in part [9-1.2](#).
- h. Verify that the bank deposit matches the amount reported in AIC 751 and/or 752 on the unit's PS Form 1412.

- i. Run the Batch Close Report from the credit and debit card terminals (if the unit had credit and debit card transactions for the day) and verify that the totals match AICs 762 and 772.
- j. Verify that all credit and debit card receipts as listed on the Credit and Debit Card Unit report are submitted. RAs are liable for missing receipts.
- k. Review the Money Order Report:
  - (1) Verify the money order serial numbers.
  - (2) Verify the amounts, issue ID, and date (must be issue date, regardless of office hours).
  - (3) Report any missing money orders to the USPIIS immediately.
  - (4) Verify spoiled and voided money orders (all parts), and submit them to unit manager for destruction.
  - (5) Identify any missing vouchers at closeout.

**Note:** If an RA is unable to account for the dollar amount of a missing voucher, complete PS Form 6401 and mail it to the SIC to retrieve a copy of the cashed item. Mail the issue information regarding missing vouchers, identified within the same month as the issue date, to the following address:  
GENERAL ACCOUNTING BRANCH – MISSING VOUCHERS  
ACCOUNTING SERVICES  
PO BOX 82449  
ST LOUIS MO 63182-2449
- l. If applicable, log PS Form(s) 8105-A and mail PS Form(s) 8105-A and PS Form(s) 8105-B to the address at the bottom of the forms (see part [10-1.2](#)). Ensure PS Forms 8105-A and 8105-B are verified for the correct money order numbers issued.
- m. Verify that the unit PS Form 1412 entries match the amounts from the supporting documentation. Examples:
  - (1) Compare PS Form 3083 with AICs 053, 070, 074, 453, 470, and 474.
  - (2) Compare PS Form 3584 and/or PS Form 3582-P with AIC 114.
  - (3) Compare PS Form 3533 as follows:
    - For PS Forms 3533 submitted to the SIC, AIC 280.
    - For PS Forms 3533 paid locally, the appropriate refund AIC.
  - (4) Compare PS Forms 17 with AICs 841 and 848.
- n. Review the postage validation imprinter (PVI) Activity Report for mismatch warnings and make corrections if necessary. (See part [6-3.4](#).)
- o. For financial differences, make adjustments and issue PS Form 1908. Increase or decrease the incorrect AIC and offset to AIC 247 or AIC 647. (See part [8-6.1](#) for supporting documentation for AIC 247/647 activity.)
- p. Log employee items (see Appendix [C](#), Exhibits 7–12).
- q. Provide PS Form 3544 or the PO Box/Caller Service Unit Report to the Post Office Box clerk for processing.

- r. Verify that the Clerk Balance Report matches the unit AIC 853. Research and resolve any discrepancies.
- s. Sign the unit's PS Form 1412.
- t. Copy the main supervisor disk to the back-up supervisor disk.
- u. Copy the supervisor disk to the Retail Consolidation Unit (RCU) transmit disk. Set for transmission.
- v. File PS Forms 1412 (unit and RA) and supporting documentation. File credit and debit card receipts in a separate and secure location.
- w. Secure all IRT disks when they are not in use.

### 5-3.3 IRT – Disk Crash Closeout Contingencies

This part of the handbook contains the closeout procedures for IRT units in the event of a clerk disk, supervisor disk, or RCU transmit disk crash.

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#### Situation A

The clerk disk crashes before the RA leaves the office and before the disk is consolidated.

#### Remedy

The closeout employee performs these steps:

- a. Initialize a new clerk disk using the supervisor backup disk.
  - b. Enter the stamps opening balance (AIC 840) from the previous day's closing balance (AIC 853).
  - c. Enter the cash retained amount (AIC 353) from the previous day's closing amount (AIC 753), if applicable.
  - d. Have the RA enter all transactions performed during the business day on the new clerk disk as follows:
    - (1) Enter individual trust deposits as cash.
    - (2) Enter total of all stamp sales as cash.
    - (3) Perform Money Order Set-up with the first serial number of the day and enter individual money order sales as cash.
    - (4) Enter PVI total amount in AIC 247 as cash. Do not enter in AIC 109.
    - (5) Enter all remaining transactions as cash.
    - (6) Enter AICs 762 and 772 from the credit/debit terminal batch close report.
    - (7) Enter individual checks received.

**Note:** AIC 752 should match the bank deposit.
  - e. Consolidate the new clerk disk.
  - f. Adjust the unit's PS Form 1412 to correct the amount that the RA entered in AIC 247. Enter the amount in AIC 109 and offset to AIC 647.
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**Situation B**

The clerk disk crashes after the RA goes home but before the clerk disk has been consolidated.

**Remedy**

*Part 1 (Same Day)*

The closeout employee adjusts the unit's PS Form 1412 as follows:

- a. Add the amounts in AIC 751 plus 752, 762, and 772, from the RA's PS Form 1412, and enter the total in AIC 247.
- b. Enter the RA's PS Form 1412 total amounts from AIC 762 and AIC 772; this will leave the remaining amount in AIC 752 as the bank deposit.
- c. Enter the RA's PS Form 1412 PVI amount in AIC 109 and offset to AIC 647.

No other adjustments are required to the unit's PS Form 1412.

*Part 2 (Next Day)*

On the following business day (or the RA's next business day), the closeout employee performs these steps:

- a. Initialize a new clerk disk using the back-up supervisor disk.
- b. Enter the stamps opening balance (AIC 840) from previous day's closing balance (AIC 853).
- c. Enter the cash retained amount from the previous day's closing amount, if applicable.
- d. Have the RA enter the previous day's transactions as follows:
  - (1) Enter the individual trust deposits as cash.
  - (2) Enter the total of all stamp sales as cash.
  - (3) Perform the Money Order Set-up with the first serial number of the day, and enter the individual money order sales as cash.
  - (4) Enter the PVI total amount in AIC 247 as cash. Do not enter in AIC 109.
  - (5) Enter all remaining transactions as cash.
  - (6) The RA prints a preliminary PS Form 1412 and verifies the AIC totals with the previous day's AIC totals.
  - (7) Offset AIC 247 from the previous day by making an entry to AIC 647 for the same amount (see Situation B, Part 1).
  - (8) Print two preliminary PS Forms 1412. Keep one copy on file and submit the other copy to the supervisor or closeout employee.
  - (9) The RA proceeds to regular window service transactions and at the end of the day closes out the clerk PS Form 1412 as usual.

**Note:** The RA will have transactions from 2 business days on one PS Form 1412.

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**Situation C**

The supervisor disk crashes before the clerk disks have been consolidated.

**Remedy**

The closeout employee performs these steps:

- a. Copy the back-up supervisor disk. (Ensure that the supervisor disk is a *back-up supervisor disk* with the transactions from the previous business day.)
  - b. Use the copied back-up supervisor disk to consolidate the clerk disks.
  - c. Perform a “New Day 1412” and consolidate clerk disks. (Disable RCU functionality on supervisor disk to perform New Day).
  - d. Enable RCU functionality on the supervisor disk and proceed to consolidate clerk disks.
  - e. If the supervisor disk is not a back-up of the previous day’s business, proceed as follows:
    - (1) Update the supervisor disk data to match closing balance on the unit’s PS Form 1412 from the previous day.
    - (2) Perform a “New Day 1412.” (Disable RCU functionality on supervisor disk to perform New Day).
    - (3) Verify that the opening balance on the unit’s PS Form 1412 is correct.
  - f. Enable RCU functionality on the supervisor disk and then consolidate the clerk disks.
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**Situation D**

The supervisor disk crashes after the clerk disks have been consolidated.

**Remedy**

*Part 1 (Same Day)*

The closeout employee performs these steps:

- a. Copy the back-up supervisor disk. (Ensure that the supervisor disk is a back-up supervisor disk with the previous business day's transactions.)
- b. Use the copied back-up supervisor disk to transfer data to the RCU transmit disk if a back-up was performed before the crash with current day's activities.
- c. If the supervisor disk is not a back-up of the current day's business, proceed as follows:
  - (1) Update the supervisor disk data to match the closing balance of the previous day's unit PS Form 1412.
  - (2) Perform a "New Day 1412." (Disable RCU functionality on the supervisor disk to perform New Day).
  - (3) Verify that the opening balance on the unit PS Form 1412 is correct.
  - (4) Enable RCU functionality on the supervisor disk.
- d. In the unit PS Form 1412 Adjustment, perform these steps:
  - (1) Add the amounts in AIC 751 plus 752, 762, and 772, from the RA's PS Form 1412, and enter the total in AIC 247.
  - (2) Enter the RA's PS Form 1412 total amounts from AIC 762 and AIC 772; this will leave the remaining amount in AIC 752 as the bank deposit.
  - (3) Enter the RA's PS Form 1412 PVI amount in AIC 109 and offset the amount to AIC 647.
  - (4) Copy the data to the RCU transmit disk and prepare for transmission.

*Part 2 (Next Day)*

On the following business day, the closeout employee performs these steps:

- a. Re-initialize all clerk disks that had transactions on the previous day (day of supervisor disk crash).
  - b. Enter the stamps opening balance (AIC 840) from the previous day's closing balance (AIC 853).
  - c. Enter the amount of cash retained from the previous day's closing amount, if applicable.
  - d. Follow the procedure in Situation B, Part 2.
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**Situation E**

The RCU transmit disk, which has the current business day's data from the supervisor disk on it, crashes.

**Remedy**

The closeout employee performs these steps:

- a. Create a new RCU transmit disk.
  - b. Use the back-up supervisor disk to transfer current business day's PS Form 1412 data onto the new RCU transmit disk.
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**Situation F**

The RCU transmit disk, which does not have the current business day's data from the supervisor disk on it, crashes.

**Remedy**

The closeout employee creates a new RCU transmit disk and proceeds to transfer today's PS Form 1412 data onto the new RCU transmit disk.

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**Note:** IRT Technical Support recommends replacing the IRT disks as follows:

- Clerk disk — every 30 days.
- Supervisor disk — every 90 days.
- RCU transmit disk — every 90 days.

Use the utility disk to make new IRT disks.

## 5-4 Point of Service Units

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Complete instructions for processing POS transactions are found in the *POS ONE Procedures Guide*, which is available on the POS ONE Web site.

- a. Go to <http://eagnmnsxfb0/posone/>.
- b. Under "User Information," click *Training*.
- c. Select *NCR POS ONE Training Links and Online Guides*.

**Note:** New Functionality Guides are also available at the POS ONE Web site for users to view information and procedures for new POS software releases.

### 5-4.1 POS — Retail Associate Closeout

Individual RAs must prepare PS Form 1412 whenever financial transactions are performed at the window service counter.

The POS system provides messaging during the daily closeout to assist the RA with the proper procedures for closing out the day's business, verifying the PS Form 1412, preparing and submitting the bank deposit, and completing all of the supporting documentation that accompanies it. Immediately after the RA selects **<End Clerk's Day>** in POS, a message with daily closeout reminders will appear on the screen for the RA to read.

(Refer to the *NCR POS ONE Procedures Guide* (most recent version) available at the POS ONE Web site for the messaging that appears during the RA closeout workflow. See subchapter [5-4](#) for the link to the POS ONE Web site.)

At POS units, RAs conduct their daily closeout as follows:

- a. Verify that the PS Form 1412 entries match the amounts from the supporting documentation. Adjust the AIC(s), as necessary. RAs can either print a preliminary PS Form 1412 or use the PS Form 1412 in the POS system to verify entries.
- b. Review the Money Order Report, check for sequentially omitted money orders, and correct as needed.
- c. Compare the check list with the checks, and adjust, if necessary.
- d. Count funds to be deposited and complete deposit process. If during the closeout process, the RA remits a bank deposit amount different from the POS system expected amount, the RA posts the discrepancy as follows:
  - Employee Cash — Overage. This will appear in AIC 068.
  - Employee Cash — Shortage. This will appear in AIC 764.

**Note:** This will create an entry in the “Unresolved Employee Items” log. Once the nature of the error is researched and resolved, the RA must clear the unresolved employee item.
- e. After selecting **<Verified funds & Continue to Sign Out>** in the POS system, the RA proceeds with closeout and certifies the PS Form 1412 is correct by selecting **<Reviewed and completed items>**. The RA prints the final PS Form 1412.
- f. Submit the following to the closeout employee:
  - (1) Individual manual receipts and supporting documents organized by type. Any applicable system-generated reports can be filed with the RA’s copy of PS Form 1412.
  - (2) The final PS Form 1412.
  - (3) Funds to be deposited. The RA must remain with funds until a designated employee verifies the deposit and initials the AIC 751 and/or AIC 752 entry on the RA’s copy of PS Form 1412.
  - (4) Spoiled and voided money orders (all parts) for destruction.
  - (5) PS Form(s) 8105-A and 8105-B.
- g. Keep the RA’s copy of PS Form 1412 until the next stamp and/or cash credit count or resolution of differences, whichever is longer.

#### 5-4.2 **POS — Unit Closeout**

The POS system provides messaging during the close unit workflow to assist the closeout employee with the proper procedures for closing the unit, verifying the PS Form 1412, preparing and submitting the bank deposit, and completing all of the supporting documentation that accompanies it. (Refer to the *NCR POS ONE Procedures Guide* (most recent version) available at the POS ONE Web site for the messaging that appears during the close unit workflow. See subchapter [5-4](#) for the link to the POS ONE Web site.)

At POS units, conduct the unit closeout as follows:

- a. Verify each RA's funds to be deposited with amount reported in AIC 751 and/or AIC 752 on the RA's final PS Form 1412.
- b. Compare the check lists to checks.
- c. Keep the funds in security containers at all times.
- d. Verify that the RA's final PS Form 1412 entries match the amounts from the supporting documentation.
- e. Review preliminary PS Form 1412 information (print a preliminary PS Form 1412 or view the PS Form 1412 in the POS system) and any additional reports that support the day's business.
- f. Consolidate all the RAs' funds and prepare the unit's bank deposit following procedures outlined in part [9-1.2](#).
- g. Verify that the bank deposit matches the amount reported in AIC 751 and/or AIC 752 on the unit's PS Form 1412.
- h. Review the Money Order Report:
  - (1) Verify the money order serial numbers.
  - (2) Verify spoiled and voided money orders (all parts), and submit them to the unit manager for destruction.
  - (3) Report any missing money orders to the USPS immediately.
  - (4) Identify any sequentially missing money orders at closeout.
 

**Note:** If an RA is unable to account for the dollar amount of a missing money order, complete a PS Form 6401 and mail it to the SIC to retrieve a copy of the cashed item. Mail the issue information regarding missing money orders, identified within the same month as the issue date, to the following address:

GENERAL ACCOUNTING BRANCH — MISSING VOUCHERS  
ACCOUNTING SERVICES  
PO BOX 82449  
ST LOUIS MO 63182-2449
- i. If applicable, log PS Form(s) 8105-A and mail PS Form(s) 8105-A and PS Form(s) 8105-B to the address at the bottom of the forms (see part [10-1.2](#)). Ensure PS Forms 8105-A and 8105-B are verified for the correct money order numbers issued.
- j. Verify that the unit PS Form 1412 entries match the amounts from the supporting documentation. Examples:
  - (1) Compare PS Form 3083 with AICs 053, 070, 074, 453, 470, and 474.
  - (2) Compare PS Form 3584 and/or PS Form 3582-P with AIC 114.
  - (3) Compare PS Form 3533 as follows:
    - For PS Forms 3533 submitted to the SIC, with AIC 280.
    - For PS Forms 3533 paid locally, with the appropriate refund AIC.
  - (4) Compare PS Forms 17 with AIC 841 and AIC 848.

- k. Review the PVI Activity Report for mismatch warnings and make corrections if necessary. (See part [6-3.4](#).)
- l. Verify that all credit and debit card receipts as listed on the Credit and Debit Card Unit reports are submitted. RAs are liable for missing receipts.
- m. For financial differences (overages or shortages), create financial adjustment memorandums assigning them to the appropriate employees. Select AIC 247 for overages and AIC 647 for shortages, and use the corresponding reason code to identify the transaction type (see part [8-6.2](#) for a list of reason codes). (Refer to the *NCR POS ONE Procedures Guide* (most recent version), available at the POS ONE Web site, for details on creating and clearing financial differences. See subchapter [5-4](#) for the link to the POS ONE Web site.)
- n. Provide the unit manager with the Financial Differences History – Unit Report from POS. (This report will print at closeout only when created or cleared financial adjustment transactions have been recorded for that business day.) Notify the unit manager when messages appear at closeout indicating necessary action for financial differences.
- o. Provide the unit manager with the Unresolved Employee Items Report from POS.
- p. Print the PO Box/Caller Service Unit Report and give a copy to the Post Office Box clerk for processing.
- q. Print the Permit Account Activity Report, and give it to the business mail entry unit or business reply mail clerk, if applicable.
- r. Review the **POS Close Unit – Reminders** message for instructions and additional information for closeout reports.
- s. To proceed with closeout and certify that the PS Form 1412 is correct and all documentation has been verified, select **<Reviewed & completed items>** in the POS system. Print the final PS Form 1412.
- t. File PS Forms 1412 (unit and RA) and supporting documentation. File credit and debit card receipts in a separate and secure location.

## 5-5 Automated Postal Center Kiosks

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### 5-5.1 Overview

The APC is a self-service kiosk that enables customers to perform some basic transactions that are conducted at the full-service retail counter such as ship packages, buy stamps, and look up ZIP Codes.

APCs do not accept cash. Payment types are limited to credit and debit cards.

The APC prints out a receipt for the customer for each transaction.

The daily closeout process is automated and takes place at a scheduled time each evening, during off-peak hours. A PS Form 1412 is created daily and transmitted via the network to the Enterprise Data Warehouse and postal accounting systems.

Each APC is assigned a unique 10-digit unit finance number (UFN) for reporting purposes.

## 5-5.2 Machine Service Manual

The APC *Machine Service Manual* is available at [http://eagnmnsxfb0/apc/files/training/APC\\_MSM.zip](http://eagnmnsxfb0/apc/files/training/APC_MSM.zip).

## 5-5.3 Responsibilities

### 5-5.3.1 Servicing Employee

Employees designated as APC servicing employees (SEs) are responsible for keeping the APC kiosk serviced and working properly. These responsibilities include the following:

- a. Responding to kiosk alerts (Alerts are sent via e-mail to the host Post Office where the APC is assigned).
- b. Replenishing consumables and stamp booklets in response to kiosk alerts.
- c. Managing stamp inventory at the kiosk.
- d. Initiating orders for consumables and stamp stock as needed. (See part [11-3.4](#) for stamp stock limits.)

### 5-5.3.2 Site Supervisor

The site supervisor is responsible for the overall operation and financial accountability of the APC kiosk as follows:

- a. Ensures accountability of all stamp stock (i.e., proper security and financial exams).
- b. Oversees credit exams, which are required monthly for the first 3 months after installation of the machine and at least once every postal quarter (PQ) thereafter. (PQ1: October to December; PQ2: January to March; PQ3: April to June; PQ4: July to September)
- c. Monitors expenses issued by Accounting Services via AIC 247/647. To view expenses, use the FPR Net Financial Differences (AIC 247/647) — Line Detail report in the ADM. (Accounting>Shared Reports>SAFR>Store Expense Reports)
- d. Schedules appropriate SE coverage for servicing the kiosk.
- e. Provides back-up service support for the APC in the event the designated service employee is not available.
- f. Provides kiosk opening procedure support as needed.
- g. Updates changes to the site contact information.

#### 5-5.4 **Reports**

The APC PS Forms 1412 are not generated automatically. When needed, an APC PS Form 1412 report can be printed from the APC Web site:

- a. Go to <http://eagnmnsxfb0/apc/index.asp>.
- b. Under “About APC,” click the *APC Revenue* link.
- c. Select the area, district, site, and the date for which you want to print a PS Form 1412.
- d. Click the *Print Form* button.

APC inventory information is available on the Current Contents Report, which is generated directly from the APC kiosk.

## 5-6 Contract Postal Units

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#### 5-6.1 **Daily Financial Closeout**

CPUs must prepare PS Form 1412 to report daily financial transactions performed and must submit PS Form 1412 to the host Post Office on a daily basis with the required supporting documents (e.g., tapes, lists, and receipts). PS Form 1412 must be prepared in ink, duplicate with date, name and opening accountability balance. If an error is made, draw one line through the entry and write the correction above and initial.

CPUs perform daily closeout as follows:

- a. Complete PS Form 3602-PO, *Postage Collected Through Post Office Meter*, (if applicable) and enter the calculated amount into AIC 110 on PS Form 1412.
- b. Run a calculator tape of money orders sold and enter the amount of money orders into AIC 100 and the amount of money order fees into AIC 101 on PS Form 1412.
- c. Organize all supporting documents by type and calculate the amount by products and service and enter into the appropriate AICs (e.g., Post Office Box fees, lobby services revenue, etc.) on PS Form 1412.
- d. Post sales of retail products (if applicable) into the appropriate AICs on PS Form 1412.
- e. Run a calculator tape of all checks accepted.
- f. Count the funds (cash, checks and money orders) to be deposited and enter the total amount into AIC 752 on PS Form 1412.
- g. Prepare and dispatch bank deposit following procedures in part [9-1.2](#).
- h. Calculate the amount of postage sales and enter into the appropriate AICs (e.g., AIC 007, AIC 084, AIC 090, etc.) on PS Form 1412.
- i. Verify that AIC 840 matches the previous day’s AIC 853 on PS Form 1412.

- j. Complete the Stamp Accountability section of PS Form 1412 as follows:
  - Enter in AIC 841 the total amount listed on PS Form 17, *Stamp Requisition/Stamp Return*, for stock received.
  - Enter in AIC 848 the total amount listed on PS Form 17 for stock returned.
  - Enter in AIC 852 the total amount of postage sales.
  - Calculate the amount of AIC 853.
- k. Ensure PS Form 1412 is in balance. Totals of AIC 400 and AIC 800 must match.
- l. Sign, date, and submit the PS Form 1412 along with supporting documents (copy of bank deposit ticket, money order vouchers, PS Form 3602-PO, PS Forms 3544, and other receipts to support 1412 entries) to the assigned host Post Office.

### 5-6.2 Host Post Office Daily Financial Reporting Responsibilities

The daily responsibilities of the host Post Office postmaster or designated employee are as follows:

- a. Coordinate with the CPU to ensure receipt of a daily PS Form 1412 with supporting documentation. CPUs cannot combine daily reporting amounts from different days on one PS Form 1412.
- b. Review the money order tape as follows:
  - (1) Verify money order serial numbers.
  - (2) Verify that beginning and ending numbers are correct and sold in sequence.
  - (3) Verify amounts, issue ID, and date.
  - (4) Report missing money orders to the USPIS immediately.
  - (5) Verify spoiled and voided money orders (all parts), and submit them to unit manager for destruction.
  - (6) Identify missing vouchers.
 

**Note:** If a postmaster is unable to account for the dollar amount of a missing voucher, complete a PS Form 6401 and mail it to the SIC to retrieve a copy of the cashed item. Mail the issue information regarding missing vouchers, identified within the same month as the issue date, to the following address:

GENERAL ACCOUNTING BRANCH — MISSING VOUCHERS  
ACCOUNTING SERVICES  
PO BOX 82449  
ST LOUIS MO 63182-2449
- c. Ensure that employees at the CPU complete the Bank Secrecy Act training, have current forms on hand, and complete and mail forms as required.

- d. Verify the following on PS Form 1412:
  - (1) The opening balance of AIC 840 with the previous day's AIC 853 ending balance.
  - (2) AIC 110 with PS Form 3602-PO if CPU has a postage meter.
  - (3) AIC entries match the amounts from the supporting documentation. Supporting documentation must agree with the totals entered in individual AICs. (See part [5-6.3](#) for resolving discrepancies and part [5-6.4](#) for correcting differences.)  
**Note:** CPUs must report unused meter labels in AIC 553 on PS Form 1412 and submit PS Form 3533 with attached labels as supporting documentation.
- e. Enter the CPU's PS Form 1412 via eMOVES.
- f. Maintain a file with documentation for all AIC 247/647 expenses (financial differences) issued to the CPU. (See part [8-6.1](#) for supporting documentation for AIC 247/647 activity.)
- g. Examine the CPU's accountability annually for compliance (see subchapter [13-6](#)).
- h. Ensure that the CPU's total accountability does not exceed its bonded amount.
- i. For discrepancies of \$100 or more, complete PS Form 571, *Discrepancies of \$100 or More in Financial Responsibility*, and submit to the appropriate Office of Inspector General (OIG). See Appendix [B-2](#) for the list of OIG field offices.

### 5-6.3 Resolving PS Form 1412 Discrepancies

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#### Situation A

PS Form 1412 contains an overstated receipt AIC or an understated disbursement AIC.

#### Remedy

- a. Correct the total for the AIC to agree with the supporting documentation.
  - b. Increase AIC 090 as an offset to balance the PS Form 1412.
  - c. Use PS Form 1908 to notify the CPU to correct their entries, including any changes that may impact AIC 853.
- 

#### Situation B

PS Form 1412 contains an understated receipt AIC or an overstated disbursement AIC.

#### Remedy

- a. Correct the total for the AIC to agree with the supporting documentation.
  - b. Decrease AIC 090 as an offset to balance the PS Form 1412.
  - c. Use PS Form 1908 to notify the CPU to correct their entries, including any changes that may impact AIC 853.
-

### 5-6.4 **Correcting Differences**

The following situations show how to correct differences expensed to a CPU by Accounting Services.

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#### **Situation A**

An overage difference is expensed to a CPU.

#### **Remedy**

- a. Notify the CPU (use PS Form 1908).
  - b. On the next day's PS Form 1412, the CPU increases AIC 090 and offsets to AIC 647 for the amount indicated on the PS Form 1908.
- 

#### **Situation B**

A shortage difference is expensed to a CPU.

#### **Remedy**

- a. Notify the CPU (use PS Form 1908).
- b. On the next day's PS Form 1412, the CPU decreases AIC 090 and offsets to AIC 247 for the amount indicated on the PS Form 1908.

**Note:** The host Post Office must ensure that CPU expenses issued by Accounting Services via AIC 247 and AIC 647 are adjusted. These expenses are reflected in Line 44 of the financial performance report under the host Post Office finance number.

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# 6 Revenues

This chapter contains the responsibilities and procedures for reporting revenue from postage sales, packaging products, and other revenue-generating transactions. This chapter includes the following subchapters:

[6-1 Postage Products.](#)

[6-2 Packaging Products.](#)

[6-3 Postage Validation Imprinter.](#)

[6-4 Postage Meters.](#)

[6-5 Official Mail Accounting System.](#)

[6-6 Post Office Box and Caller Service.](#)

[6-7 Miscellaneous Revenue and Reimbursement.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 6-1 Postage Products

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### 6-1.1 Overview

Postage products include a variety of postage stamps such as semi-postal stamps, commercial precanceled stamps, migratory bird stamps, philatelic stamps, and regular postage stamps. These products are sold at postal retail units (PRUs), contract postal units (CPUs), and Automated Postal Centers (APCs).

Postage products are accountable items that must be protected at all times by providing adequate physical security (see subchapter [3-1](#)).

### 6-1.2 Revenue Account Identifier Codes

Retail associates (RAs) must record the sale of postage products in the corresponding revenue AIC as indicated in the following table:

Revenue AICs	Master Title	Controls
007	Forever Stamp Sales — Window Services at POS, IRT, and eMOVES	Postage stamps are accountable items, which must be controlled as follows: <ul style="list-style-type: none"> <li>■ Provide security.</li> <li>■ Record sales.</li> <li>■ Maintain records of stamp stock activities.</li> </ul>
011	Forever Stamp Sales — by Internet, Mail and Phone	
014	Forever Stamp Sales — APC	
083	Local Commemorative Envelopes	
084	Breast Cancer Stamp Sales	
086	Precanceled Stamps	
090	Postage Stock Sales	
091	Bird Stamp Sales	
092	Philatelic Product Sales	
094	Stamps By Mail, Internet, and Phone	

### 6-1.3 Stamps by Mail

Stamps by Mail (SBM) service is a provision for business customers and households as a convenient way to purchase postal products through the mail. This service is free and allows postal customers to purchase postal products, such as booklets, sheets and coils of stamps, postal cards, and stamped envelopes by ordering through the mail.

#### 6-1.3.1 Fulfilling Orders

To fulfill SBM orders, RAs follow these steps:

- a. Fill all orders within 24 hours of receipt.
- b. Verify the customer's name and address on both the order form and the return address label.
- c. Ensure that the order form is completed properly and that the order total matches the submitted funds. (See subchapter [9-3](#) for check acceptance procedures.)
- d. If an error is found, return the order and check to the customer with a descriptive note explaining the error. Include a new order form.
- e. When filling an order, use an appropriate size G-10 penalty envelope and include a new order form. Detach the return address label from the order form; apply to the G-10 Permit envelope and seal. (Orders of \$200.00 or more must be sent via Certified Mail service.)
- f. Place filled order forms aside for filing at the end of each business day. Each form must be round dated, initialed by the person who filled the order, and filed locally.
- g. Keep these records in the unit until the next examination of the clerk's accountability or 30 days, whichever is greater.

- h. Record orders fulfilled in the appropriate AIC on the RA's PS Form 1412, *Daily Financial Report*. (Use AIC 011 for Forever stamp sales and AIC 094 for other stamps by mail postage.)
- i. Record funds in AIC 752 and submit the funds for deposit together with PS Form 1412 to the unit's closeout employee on a daily basis.
- j. Send completed orders to the carrier check out section, and log the number of orders accepted for carrier delivery.

#### 6-1.3.2 **Delivering Orders**

Carriers must deliver SBM orders as follows:

- a. The carrier check out desk distributes the orders to the appropriate carrier.
- b. Carriers deliver the order as regular mail or Certified Mail for orders \$200.00 or more.
- c. If an obvious security risk exists, carriers must not leave the order in a mail receptacle.
- d. If the initial delivery attempt is unsuccessful, then the carrier must make a second attempt the next day.

#### 6-1.3.3 **Establishing That an Order Is Lost or Missing**

A customer's SBM order may be established as lost or missing only after the following steps are followed:

- a. Ensure that there is a record of the customer's stamp order on file (PS Form 3227-A, *Stamps By Mail Order Form*).
- b. Verify that the stamp order is logged on the carrier check-out log (PS Form 3867, *Accountable Mail Matter Received for Delivery*).
- c. Make sure the customer or PRU employee initiates a PS Form 3533, *Application for Refund of Fees, Products, and Withdrawal of Customer Accounts*.
  - (1) The accepting employee or the customer must complete Part 1 of PS Form 3533 and include the customer's name, address, telephone number, and the amount of the replacement order.
  - (2) The accepting employee must check the "Other Refunds" box and write "SBM replacement order AIC 647."
  - (3) The postmaster, manager, or supervisor and a witness must complete and certify Part 2.

#### 6-1.3.4 **Replacing Lost or Missing Orders**

To replace lost or missing SBM orders, follow these steps:

- a. Mail all replacement orders by Certified Mail service, regardless of value (requires customer signature at time of delivery).
- b. Record the amount of the replacement order in the appropriate AIC on the RA's PS Form 1412. (Use AIC 011 for Forever stamp sales and AIC 094 for other stamps by mail postage.)
- c. Offset the amount to AIC 647 and use Reason Code 06, Stamps by Mail.

- d. Attach the original order (PS Form 3227-A) and the Certified Mail Receipt to PS Form 3533 and file locally.

**Note:** The postmaster, manager, or supervisor must monitor these claims for recurrences.

## 6-2 Packaging Products

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### 6-2.1 Overview

Packaging products include a variety of retail items such as ReadyPost mailing products and other retail products sold at PRUs.

### 6-2.2 Revenue Account Identifier Codes

The following table lists the AICs in which to record the sale of packaging products and describes how to control these products:

Revenue AICs	Master Title	Controls
093	Packaging Product Sales	Packaging products are accountable items, which must be controlled as follows: <ul style="list-style-type: none"> <li>■ Provide security.</li> <li>■ Record sales.</li> <li>■ Maintain records for packaging product activities.</li> <li>■ Physically count packaging products (AIC 093) each quarter.</li> </ul>
098	Postal Related Merchandise Sales	
231	Official Licensed Retail Products	

### 6-2.3 Quarterly Count and Analysis

Each quarter count all unsold packaging products and compute the inventory.

- a. Take an inventory of all items.
- b. Multiply the net decrease (inventory change minus items returned) at each selling price of the item.
- c. Compare the result to the amount entered to AIC 093 for the postal quarter.
- d. Analyze and document the differences to determine the cause (e.g., pilferage, inaccurate recording of stock received or shipped, or failure to identify revenue correctly at the point of sale).

**Note:** Packaging Products AIC 093–POSR (automatic replenishment) Offices Audit Procedure will include quarterly count and spot audits upon request.

## 6-3 Postage Validation Imprinter

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### 6-3.1 Overview

The postage validation imprinter (PVI) is used as follows:

- a. PVIs work only with the Point of Service (POS) and Integrated Retail Terminal (IRT) systems.
- b. The postage totals are recorded in POS or IRT and the postage amount is transferred automatically to the PVI.
- c. PVIs generate labels that show the postage amount and destination ZIP barcode.
- d. At IRT units, turn on the PVI before turning on the IRT, for proper operation.
- e. POS units should leave the PVI on continually.
- f. If a PVI machine becomes lost, stolen, or destroyed, notify the U.S. Postal Inspection Service (USPIS) immediately.

**Note:** CPUs may not use PVIs.

### 6-3.2 Daily Startup Procedure

The daily startup procedure for each PVI is as follows:

- a. At both POS and IRT units, the RA prints a test label at the beginning of each tour and anytime he or she moves to another terminal.
- b. In IRT units, the RA affixes one test label showing the opening PVI register reading's Electronic Accumulation Register (EAR) to the back of the opening balance IRT printout and submits it with PS Form 1412 at the end of a tour.
- c. In POS units, the RA prints test labels for the purpose of ensuring the system is functioning properly; these labels are not required to be retained.

### 6-3.3 IRT-Clerk's PVI Activity Report

RAs must produce the Clerk's PVI Activity Report as follows:

- a. Press "Start of Day" on the IRT to produce a PVI interim register report showing the activity in the session just ended.
- b. Use this option when another RA uses a PVI or each time the RA resumes use of the IRT after returning to the window.
- c. Keep these reports for possible reconstruction of AIC 109 if the disk fails before the day's business is successfully closed.
- d. The Clerk's PVI Activity Report is automatically printed at the end of the day with the final PS Form 1412 report.
- e. Submit the Clerk's PVI Activity Report as supporting documentation for AIC 109 with unit's PS Form 1412.

## 6-3.4 Resolving Differences When PVI and AIC 109 Do Not Match

### 6-3.4.1 POS Units

When the PVI report does not match AIC 109, RAs must do the following:

- a. Find out why the PVI does not match AIC 109.
- b. To correct the data on the PVI, take the machine out of service and reinstall it on the POS terminal. This is accessed through the back office in POS.
- c. For more information, see the *POS ONE Procedures Guide*, PVI verification section.
- d. Resolve mismatches as outlined in the Mismatch Resolution Chart (see part [6-3.5](#)).

### 6-3.4.2 IRT Units

IRT units must follow the procedure below when PVI and AIC 109 are mismatched.

- a. Find out why the PVI does not match AIC 109. AIC 109 cannot be adjusted on the clerk disk.
- b. In some circumstances, the PVI will have to be uninstalled and reinstalled with the correct EAR on the supervisor disk.
- c. Resolve mismatches as outlined in the Mismatch Resolution Chart (see part [6-3.5](#)).

## 6-3.5 Mismatch Resolution Chart

The following table describes how to resolve discrepancies between the PVI Activity report and AIC 109:

Condition	Supporting Documentation	Unit Level Adjustment	Retail Associate Adjustment
Overstated before RA closeout.	PS Form 3533 with either the spoiled/voided PVI label attached or a memo, witness signature required.	N/A	Ensure AIC 553 entry.
Overstated after RA closeout and no AIC 553 entry by RA.	Financial Adjustment Memorandum (POS system-generated or PS Form 1908).	<ol style="list-style-type: none"> <li>a. Enter amount of discrepancy to AIC 247 and offset to AIC 109 (This will decrease AIC 109).</li> <li>b. Issue financial adjustment memorandum to the RA.</li> </ol>	Upon receiving financial adjustment memorandum, the RA must adjust (clear) AIC 647 (per instructions on financial adjustment memorandum) on the following business day.
Understated before RA closeout.	N/A	Enter amount of discrepancy to AIC 647 and offset to AIC 109 (This will increase AIC 109).	AIC 247 offset to AIC 752.

Condition	Supporting Documentation	Unit Level Adjustment	Retail Associate Adjustment
Understated after RA closeout.	Financial Adjustment Memorandum (POS system-generated or PS Form 1908).	a. Enter amount of discrepancy to AIC 647 and offset to AIC 109 (This will increase AIC 109). b. Issue financial adjustment memorandum to the RA.	Upon receiving financial adjustment memorandum, the RA must adjust (clear) AIC 247 (per instructions on financial adjustment memorandum) on the following business day.

**Note:** POS units see section [8-6.1.3](#) for creating and offsetting financial differences (AIC 247/647).

### 6-3.6 Controlling PVI Labels

#### 6-3.6.1 Blank PVI Labels

Only PRUs that serve the public may use standard PVI labels (live postage). The supervisor must control rolls of blank PVI labels.

For protection and to prevent undue exposure, keep unused labels in original plastic bags and shipping cartons until needed.

#### 6-3.6.2 PVI Training Labels

Training sites, postal and vendor testing facilities, and other nonretail postal units may use PVI training labels only. Using standard PVI labels at the aforementioned sites or facilities is prohibited.

Districts can obtain PVI training labels by ordering directly from the vendor using the SmartPay purchase card. Submit an eBuy requisition for funding approval.

## 6-4 Postage Meters

### 6-4.1 Postal Retail Unit – Postage Meter Leasing

PRUs must obtain written authorization from the appropriate manager of Post Office Operations to cover the cost of leasing a remote-set meter under the Postage Meter Resetting System (PMRS). PRUs should request funding approval via eBuy, if available. If eBuy is not available, use PS Form 7381, *Requisition for Supplies, Services, or Equipment*.

To lease a meter, follow this procedure:

- a. The supervisor at the PRU must obtain an authorization letter from the manager of Post Office Operations.
- b. The authorization letter must include the unit finance number (UFN) and ZIP Code.
- c. The manager of Post Office Operations must maintain a copy of the authorization letter.
- d. The PRU provides a copy of the authorization letter to the selected meter manufacturer and maintains the original on file.

#### 6-4.1.1 **Adding Postage or Verification**

PRUs must use procedures defined by the meter manufacturer to add postage or verification to a postage meter using a PMRS meter account. The maximum allowed setting for a remote-set meter leased by a PRU may not exceed the estimated postage usage for a 30-day period based upon the same period last year with an adjustment factor not to exceed 5 percent. Each month, postage meters must be re-set or subjected to the verification process.

#### 6-4.1.2 **Daily Meter Reporting and Closeout Requirements**

At PRUs, the daily meter reporting requirements are as follows:

- a. At the beginning of the tour, the RA must record the meter number, unit or station name, date, and beginning ascending and descending register readings on PS Form 3602-PO, *Postage Collected Through Post Office Meter*.
- b. The supervisor must verify the register readings before initial operation.
- c. At the end of the tour, the RA must record the ending ascending and descending register readings.
- d. The difference between the beginning and ending readings represents the postage for which the RA is accountable. The RA enters this amount in AIC 110 on PS Form 1412.
- e. When an RA is replaced, the RA must complete PS Form 3602-PO, and the relief RA must begin a new PS Form 3602-PO. Use this procedure even if the postage meter will not be assigned to another RA.
- f. A supervisor must verify all readings on PS Form 3602-PO and initial them.
- g. When an RA must leave the window area to retrieve a parcel or other mail for a customer, the RA must lock the postage meter to ensure that no one tampers with it.

The RA must do the following:

- a. Record all meter settings on PS Form 3602-PO.
- b. Report daily meter revenue in AIC 110 on PS Form 1412.

The closeout employee must do the following:

- a. Verify PS Form(s) 3602-PO with the amount reported in AIC 110 during the closeout process.
- b. File PS Form(s) 3602-PO locally as supporting documentation for the unit's PS Form 1412. Do not submit PS Form 3602-PO to the Scanning and Imaging Center (SIC).

#### 6-4.2 **Contract Postal Unit – Postage Meter Leasing**

Contractors, at their own expense, may lease a postage meter from a manufacturer authorized by the Postal Service.

Contractors must not use the Post Office meter to apply postage to their own mail; they must obtain a customer meter for that purpose.

CPUs must handle Post Office meters in accordance with the following procedure:

- a. Enter all information and initial setting numbers on PS Form 3602-PO.
- b. Report daily meter revenue from PS Form 3602-PO in AIC 110 on PS Form 1412. The difference between the beginning and ending register readings will determine the monies received for postage.
- c. Submit PS Form 3602-PO to the host Post Office daily with PS Form 1412.
- d. Report the initial setting and additional postage settings added to the meter on the PS Form 3602-PO.

The host Post Office does the following:

- a. Compares the PS Forms 3602-PO received from the CPU with AIC 110 on PS Form 1412.
- b. Files PS Form 3602-PO locally as supporting documentation for PS Form 1412.
- c. Reviews the contractor’s bond limitation and current accountability to determine the amount of setting allowed. The stamp accountability and dollar amount on the meter should not exceed the bond authorization limit.
- d. Verifies PS Form 3602-PO for consecutive usage, for accurate computations, and for assurance that the beginning ascending register equals the ending register reading from the previous form.

### 6-4.3 Postage Meter Resetting System Guidelines

The following guidelines for PMRS meters apply to both PRUs and CPUs.

<b>PMRS Meter Guidelines</b>	
<b>Installation</b>	New PMRS meters may be installed for usage at PRUs (Agency Code 700), CPUs (Agency Code 600), and military Post Offices (Agency Code 800). The lease payment and contract is a local district decision.
<b>Transfer to New Location</b>	Agency Code 600, 700, and 800 meters are transferred using the manufacturer’s automated process.
<b>Reloads of Postage</b>	Agency Code 600, 700, and 800 meters are reset through the meter manufacturer. Electronic records are provided by the manufacturer to the National Meter Accounting and Tracking System (NMATS) at Accounting Services.
<b>Withdrawal from Service</b>	PMRS meters are withdrawn from service using the manufacturer’s automated process.
<b>Refunds</b>	Balances remaining in withdrawn PMRS meters are credited to the Postal Service’s account maintained by the manufacturer.  Funds in the account may be transferred to a replacement meter for the same Postal Service account, but must not be refunded by Accounting Services.

### 6-4.4 Computerized Meter Resetting System Meter Guidelines

PS Form 969 is completed by the owning unit's personnel before the disposal of capital and noncapital property. PS Form 969 is available on the Blue page; click *Forms* (instructions are on Page 2 of the form).

Accounting practices require that signature blocks 17, 20, and 21 on PS Form 969 are signed by different individuals when disposing of *capital property*. The order (dates) in which the required signatures are obtained is at the discretion of local management.

PS Form 969 is used to document the disposal of *capital equipment*; the completed form is sent to the supporting *Asset Accountability Service Center (AASC)* for processing. Only the *original signed* document is acceptable for submission to an AASC. PS Form 969 is also used to document the disposal of *noncapital equipment*; the completed form is filed locally (copies are not sent to the AASC unless otherwise directed).

PS Form 969 is not required for the disposal of consumables. Contact an AASC for technical guidance if needed.

**Note:** For Headquarters (HQ) and HQ field units, the finance number accountable manager/department head assumes the same responsibilities as an installation head for the purposes of documentation and accountability.

## 6-5 Official Mail Accounting System

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### 6-5.1 Permit Imprint and Periodicals Transactions

#### 6-5.1.1 PostalOne! Units

Official Mail Accounting System (OMAS) permit imprint and periodicals postage statements (except PS Form 3602-G, *Postage Statement – Penalty Permit Imprint*) must be entered into *PostalOne!* daily.

At the end of each day, do the following:

- a. Collect all postage statements and complete PS Form 3633-G, *Daily Activity Recap for Official Mail*, per instructions in part 249 of Handbook DM-103, *Official Mail*. This must be completed at the close of each business day for which there is official mail activity to report. Do not send PS Form 3633-G to the SIC.
- b. Maintain the postage statements at the business mail entry unit for monthly OMAS revenue verification. Do not send the postage statements to the district Finance office or the SIC.
- c. Process PS Form 3602-G as follows:
  - (1) Complete PS Form 3637-G, *Batch Header for Official Mail*, for each day a PS Form 3602-G is processed.
  - (2) Submit PS Form 3637-G along with the PS Forms 3602-G to the SIC the same day that the OMAS permit mailing is accepted.

- (3) Keep a copy of the PS Form 3637-G and copies of PS Forms 3602-G postage statements for monthly OMAS revenue verification.

#### 6-5.1.2 **Non-Postal One! Units**

OMAS permit imprint and Periodicals transactions (including PS Form 3602-G) must be submitted to the SIC on the same day that the mailing is accepted. At the end of the day, do the following:

- a. Collect all postage statements and complete PS Form 3633-G per instructions in part 249 of Handbook DM-103. This must be completed at the close of each business day for which there is official mail activity to report. Do not send PS Form 3633-G to the SIC.
- b. Complete PS Form 3637-G.
- c. Submit the original PS Form 3637-G along with all permit imprint postage statements to the SIC the same day that an OMAS permit mailing is accepted.
- d. Keep a copy of the PS Form 3637-G and copies of postage statements for monthly OMAS revenue verification.

#### 6-5.2 **Business Reply Mail, Postage Due, and Merchandise Return Service**

##### 6-5.2.1 **Daily Procedure**

The daily procedure for reporting business reply mail (BRM), postage due, and Merchandise Return Service is as follows:

- a. Maintain BRM, Postage Due, and Merchandise Return Service for OMAS on a separate ledger using PS Form 25, *Trust Fund Account*, for each OMAS account.
- b. Record the daily activity on PS Form 25 for the corresponding OMAS account; the total pieces, postage charged, applicable surcharge, and total postage (postage charged + surcharge) as applicable.
- c. Complete PS Form 3633-G per instructions in part 279 of Handbook DM-103. This must be completed at the close of each business day that there is official mail activity to report.

##### 6-5.2.2 **Monthly Reporting**

To close each account for monthly reporting, do the following:

- a. Total the pieces, postage, surcharge, and total postage on the first business day after the 15th calendar day of each month.
- b. Record the totals for each agency, for each OMAS account as applicable, on the following forms:
  - PS Form 3630-G, *Penalty Business Reply Mail Monthly Report*, (see part 279 of Handbook DM-103).
  - PS Form 3638-G, *Penalty Mail Postage Due Monthly Report*, (see part 293 of Handbook DM-103).
  - PS Form 3639-G, *Penalty Merchandise Return Service Monthly Report*, (see section 287 of Handbook DM-103).

- c. Add the total postage for all the agencies and record in the Grand Total block at the bottom of each form listed in [b](#) above.
- d. Complete PS Form 3637-G for the reporting period, once all the applicable monthly forms are completed per instructions in section 533 of Handbook DM-103.
- e. Submit the original PS Form 3637-G along with PS Forms 3630-G, 3638-G, and 3639-G, as applicable, and mail them to the SIC.
- f. Keep copies of all forms submitted for monthly OMAS revenue verification.
- g. Do not prepare or submit negative reports.

### 6-5.3 Monthly OMAS Management Reports

At the end of the monthly reporting period, the district Finance office will send two types of revenue reports to each office, as follows:

Title	Description
Revenue Listing for Finance Number	Lists OMAS revenue credited to each finance number by reporting office ZIP Code.
Revenue Listing for ZIP Code	Lists OMAS revenue-generating transactions for each reporting unit within a finance number.

Each office must verify its OMAS revenue. Use PS Form 3633-G and the revenue listings to ensure your office has received credit for all OMAS revenue.

Offices must follow the procedures outlined in Handbook DM-103, subchapter 55. If there are unexplained discrepancies, contact the Accounting Help Desk at 866-974-2733.

## 6-6 Post Office Box and Caller Service

### 6-6.1 Account Identifier Codes to Use

Report Post Office Box rental fees as follows:

- Use AIC 115 to record funds collected for 12-month (annual) Post Office Box fees.
- Use AIC 158 to record funds collected for 6-month (semi-annual) Post Office Box fees.

Report Caller Service fees as follows:

- Use AIC 166 to record funds collected for 12-month (annual) caller services.
- Use AIC 167 to record funds collected for 6-month (semi-annual) caller services.

Use AIC 123, Lobby Services Revenue, for the following:

- Post Office Box key deposits.
- Post Office Box lock replacement.
- Resetting of a Post Office Box combination lock.

For refunds of Post Office Box rents, Caller Service fees, and key deposits, see subchapter [21-6](#).

## 6-6.2 Retail Associate Procedures

RAs process payments for Post Office Box and Caller Service fees as follows:

1. Enter the payment in the appropriate AIC on PS Form 1412. For POS units, enter payments using the POS workflow for Post Office Boxes and Caller/Reserves.
2. Provide the customer with a PS Form 3544, *USPS Receipt for Money or Services*, (eMOVES), or a system-generated receipt (IRT and POS).
3. When closing out the day's business, do the following:
  - **IRT and eMOVES Units.** Verify receipts, reports, and/or PS Forms 3533 with amounts reported on PS Form 1412 in AICs 115, 158, 166, 167, 123, and 535.
  - **POS Units.** Print and review the Post Office Box/Caller Service Report (Clerk). Make any necessary adjustments following the guidelines in the table in part [6-6.3](#).

### 6-6.3 Correcting POS ONE PO Box/Caller Service Errors

AIC	Condition	RA Accounting Entry	Supervisor/Closeout Person
115, 158, 166, and 167	Entered incorrect PO Box number.* RA must re-enter to the correct PO Box. *If incorrect transaction was tendered to check, make sure to "Void Check Payment."	To offset the original incorrect entry: 1. Clerk Services>Money & Accounts> GL Activity>Financial Differences over/short>Shortage 647>Use reason code #12, this tenders to cash automatically. 2. Keep system-generated POS cash receipt for AIC 647 as supporting document to be submitted to supervisor/closeout person.	POS ONE Adjustment: Non-retail>Back Office>Unit Options>General Ledger Adjustment>Direct GL entry>247 (incorrect amount) offset AIC 115,158,166, or 167 (as negative entry).
	Entered incorrect amount into a PO Box number.* (Entered 6-month fee instead of 12-month or entered 12-month fee instead of 6-month fee.) *If incorrect transaction was tendered to check, make sure to "Void Check Payment."	RA cannot access the same PO Box number until original transaction is voided in WebBATS. Once the transaction is voided in WebBATS, re-enter the transaction correctly and tender out with original payment method. To offset the original incorrect entry: Clerk Services>Money & Accounts> GL Activity>Financial Differences over/short>Shortage 647>Use reason code #12.	WebBATS Application: Void the payment in WebBATS immediately. POS ONE Adjustment: Non-retail>Back Office>Unit Options>General Ledger Adjustment>Direct GL entry>247 (incorrect amount) offset AIC 115,158,166, or 167 (as negative entry).
123	Overstated (issued more PO Box keys than requested).	Use the POS PO Box Key Refund workflow and refund the overstated key amount.	No back offices adjustment required.
	Understated (issued fewer PO Box keys than requested).	Use the POS PO Box Key Issued workflow and issue another key.	No back offices adjustment required.
535	Closed the incorrect PO Box number.	RA must re-enter the transaction correctly. To offset the original incorrect entry: Clerk Services>Money & Accounts>GL Activity>Financial Differences over/short>Overage 247>Use reason code #12.	WebBATS Application: Re-open the incorrect PO Box in WebBATS immediately. POS ONE Adjustment: Non-retail>Back Office>Unit Options>General Ledger Adjustment>Direct GL entry>647 offset to AIC 535 (as negative entry).

### 6-6.4 Unit Closeout Procedures

#### 6-6.4.1 eMOVES and IRT Units

The closeout employee provides the following documents to the Post Office box section for updating box holder information in WebBATS on a daily basis:

- a. PS Form 1412. The closeout person reviews and compares PS Form 1412 entries with support documents.
- b. Support Documents (PS Form 1538, PS Form 3533, IRT/eMOVES system-generated unit 3544 for PO boxes/caller fees, and PS Form 3544). These are then submitted to the PO box clerk to be entered into the WebBats system.

- c. WebBATS PO Box/Caller Service Receipt. After all PO box/caller service activities are entered into WebBATS, print a WebBATS PO Box/Caller Service Receipt by Date report for the business day. The report will consist of the following:
  - (1) A list of PO box numbers or caller numbers with the amounts.
  - (2) The subtotal of all amounts posted for each AIC (115, 158, 166, 167, and 535).
- d. WebBATS Report. The PO box clerk validates the WebBATS report with the copies of PS Forms 3533 and 3544, initials the report and supporting documents, and submits them back to the originating closeout person or supervisor to be filed locally.

#### 6-6.4.2 POS Units

PO Box and Caller Service transactions entered into POS will automatically update WebBATS. The closeout employee must:

- a. Print the POS ONE Post Office Box/Caller Service Report-Unit (Non-retail > Back Office > Back Office Report > Consolidated Closeout).
- b. Go to WebBATS application and print a WebBATS Daily Receipt with daily summary data.
- c. Reconcile POS Post Office Box/Caller Service Report (Unit) with WebBATS Daily Receipt Report.
- d. Perform any necessary adjustments as follows:
  - (1) POS Adjustments. Refer to guidelines in the table in part [6-6.3](#).
  - (2) WebBats Adjustments. The supervisor\* performs the appropriate adjustment(s); void overstated amounts, etc.
- e. After reconciling the POS Post Office Box/Caller Service Report (Unit) and WebBATS Daily Receipt report, sign and date both reports and file locally as supporting documentation for the unit's PS Form 1412.

WebBATS Exception Report (Reports > Action Required > Exception Report) alerts the unit that the POS transaction did not receive acknowledgement from WebBATS. If the POS transaction did not update WebBATS, then the supervisor \* manually enters the transaction into WebBATS.

Post Office–designated personnel are required to enter other additional customer data from PS Form 1093, *Application for Post Office Box or Caller Service*, into WebBATS.

\* *WebBATS application adjustments are performed by the unit supervisor (supervisor override is required).*

**Note:** Supervisors must ensure the proper separation of duties (see part [2-4.7](#)).

## 6-7 Miscellaneous Revenue and Reimbursement

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### 6-7.1 Damages Caused by Private Persons

Follow these procedures when accounting for reimbursements from private persons whose negligence caused damage to postal vehicles or postal property.

See Management Instruction (MI) FM-810-93-3, *Claims Against Private Persons for Damage to Postal Vehicles and Property*, for additional information. Note that this MI is not available online. Copies can be obtained as follows:

- a. Call the Corporate Library at 202-268-2904 for e-mail or fax copies.
- b. Go to <http://blue.usps.gov/library>, and click the *Ask A Librarian* link.

#### 6-7.1.1 Payment Received Within 30 Days

If the agreed-upon payment, including any compromise offer, is received within 30 days from the date of demand, the payment is deposited as follows:

- a. Use AIC 153 to record funds received as reimbursement for damages to postal property other than vehicles (e.g., letter boxes and lobby equipment).
  - (1) Issue a PS Form 3544 or a system-generated receipt.
  - (2) File the duplicate PS Form 3544 or system-generated receipt locally as supporting documentation for the unit's PS Form 1412.
- b. Use AIC 154 to record funds received as reimbursement of damaged vehicles declared irreparable (i.e., vehicle is a total loss).
  - (1) Issue a PS Form 3544 or a system-generated receipt.
  - (2) File the duplicate PS Form 3544 or system-generated receipt locally as supporting documentation for the unit's PS Form 1412.
  - (3) Submit PS Form 4587, *Request to Repair, Replace, or Dispose of Postal-Owned Vehicle*, to the following address:

MOTOR VEHICLE ACCOUNTING SECTION  
 ACCOUNTING SERVICES  
 2700 CAMPUS DR  
 SAN MATEO CA 94497-9427

#### 6-7.1.2 Payment Not Received Within 30 Days

When a private person is either partially or fully at fault for damages for more than \$100, and the agreed upon payment is not received within 30 days from the demand date, the field unit manager must establish an accounts receivable using PS Form 1902, *Justification for Billing Accounts Receivable*.

See Handbook PO-701, *Fleet Management*, part 263, for further details.

6-7.1.3 **Repairs Made by a Contractor**

If there is litigation pending and reimbursement is delayed, use PS Form 4541, *Order-Invoice for Vehicle Repair*, to compensate the contractor for repairs completed and do the following:

- a. Forward PS Form 4541 to the SIC for processing of payment.
- b. Record funds received from settlement claims in AIC 162 on PS Form 1412.
- c. Issue a PS Form 3544 or a system-generated receipt to the payee settling the claim.
- d. File the duplicate PS Form 3544 or system-generated receipt locally as supporting documentation for the unit's PS Form 1412.

6-7.2 **Jury Duty**

When it is determined that court service is of such a nature as to entitle an eligible employee to court leave, the employee and the postmaster or manager must complete PS Form 3971, *Request for or Notification of Absence*, and PS Form 1224, *Court Duty Leave — Statement of Service*, as follows:

<b>Before jury duty begins</b>	the employee	initiates PS Form 3971 and submits it to the manager.
	the postmaster or manager	<ol style="list-style-type: none"> <li>a. approves PS Form 3971.</li> <li>b. completes PS Form 1224 in duplicate.</li> <li>c. gives the original copy to the employee.</li> <li>d. gives the duplicate copy to the timekeeper.</li> </ol>
<b>During jury duty</b>	the employee	has an officer of the court complete PS Form 1224.
<b>After jury duty has ended</b>	the postmaster or manager	<ol style="list-style-type: none"> <li>a. obtains the completed PS Form 1224 or a properly certified court document from the employee.</li> <li>b. makes a copy of the document and gives the copy to the employee.</li> <li>c. keeps the original document at the PRU.</li> </ol>

Employees may keep any court allowance in the amount of \$25 or less per day for authorized court leave. If the employee receives amounts in excess of \$25 per day, the employee must remit amounts received in excess of \$25 per day to their postmaster or manager. Excess amounts over \$25 per day are accounted for as follows:

- a. The postmaster or manager remits the funds to the PRU.
- b. The RA enters the amount in AIC 126 on PS Form 1412.
- c. The RA gives a copy of the PS Form 3544 or system-generated receipt to the employee as support for payment of the amount in excess of \$25 per day.
- d. The PRU files the duplicate PS Form 3544 or system-generated receipt locally as supporting documentation for the unit's PS Form 1412.

See Handbook F-21, *Time and Attendance*, part 350, and *Employee and Labor Relations Manual* part 516 for additional information.

### 6-7.3 Lobby Service Collections

Vendors that service lobby machines (copiers) will collect the money from the machine and send a check for the amount due to the PRU.

Upon receipt of the check from the vendor, the manager remits the check to the PRU for deposit. The PRU deposits the check by recording the amount in AIC 248 on PS Form 1412.

PRUs that do not have contracts or that have not modified existing contracts with their lobby machine (copier) vendors must record lobby copy machine activities as follows:

- a. Collect funds from lobby machines (copiers).
- b. Record the amount in AIC 248 on PS Form 1412.
- c. Deposit the funds.
- d. Keep a log of funds received from lobby copy machines.

At the end of each month, PRUs process the invoice(s) received from the copy machine servicing vendor or company as follows:

- a. Complete PS Form 3533 with the servicing vendor's or company's name.
- b. Ensure that the supervisor authorizing the payment has printed and signed his or her name on the form.

Record reimbursement payments as follows:

- a. The PRU must ensure the amount of the reimbursement is reported in AIC 548 with an offset to AIC 280 in the unit's PS Form 1412.
- b. Attach the required supporting documentation to the PS Form 3533 as follows:

Units that use this reporting technology...	Attach...
POS or IRT	the system-generated receipt (PS Form 3544) for AIC 280.
eMOVES	a copy of the unit's PS Form 1412, which shows the AIC 280 entry.

- c. Submit the completed PS Form 3533 with the attached supporting documentation to the SIC for processing.
- d. File a copy of PS Form 3533 locally as supporting documentation for the unit's PS Form 1412.
- e. Keep a log of funds reimbursed to servicing vendor or servicing company.

**Note:** Do not use AIC 535 or AIC 548 for customer refunds for postal lobby copy machine services. Customer refunds must be withdrawn from the machine.

6-7.4 **Sale of Equipment, Supplies, Scrap, and Waste**

Record proceeds from the sale of equipment, supplies, scrap, and waste as follows:

- a. The RA enters the amount in the appropriate AIC on PS Form 1412, as follows:

Record sales of...	In...
Capital equipment	(See Appendix A for a list of AICs.)
Miscellaneous equipment	AIC 156.
Paper, plastic, and other recyclables (e.g., waste paper, twine, dead mail, and other recycled matter)	AIC 149.

- b. The RA issues a PS Form 3544 or a system-generated receipt for money collected.
- c. The PRU files the duplicate PS Form 3544 or system-generated receipt locally as supporting documentation for the unit's PS Form 1412.

**Note:** Do not sell Post Office locks and keys. Send old locks and keys to:

MAIL EQUIPMENT SHOP  
 2135 FIFTH ST NE  
 WASHINGTON DC 20260-6224

6-7.5 **Sale of Postal Service-Owned Motor Vehicles**

When a sale of a postal-owned motor vehicle occurs, the manager of Vehicle Maintenance or manager of the Vehicle Maintenance Facility (VMF) does the following:

- a. Completes PS Form 4595, *Postal Vehicle Sale/Purchase Agreement*.
- b. Gives the original and first copy to the purchaser.

The RA performs the following steps:

- a. Accepts the required payment at the PRU with the first copy of PS Form 4595.
- b. Records the funds received in AIC 154 on PS Form 1412.
- c. Issues the purchaser a PS Form 3544 or system-generated receipt.

The VMF employee completes SF Form 97, *United States Government Certificate of Release of a Motor Vehicle*, as follows:

- a. Gives the original to the purchaser.
- b. Keeps a copy.
- c. Forwards a copy to Accounting Services, San Mateo, Vehicle Accounting Section.

6-7.6 **Vending Machine Commissions**

Field units that regularly receive vending machine commission checks must remit the appropriate payment to state licensing boards and properly deposit remaining funds through a unit's daily financial report.

Commission checks for contracted commercially operated snack vending machines are received by the contracting officer's representative (i.e., postmaster or installation head).

Commission checks for vending machines in local facilities may also be received directly from the vendor by the installation head.

The postmaster or installation head collects and distributes income from vending machines and ensures that activity reports of vending machine revenue are prepared.

The district Finance manager (DFM) reviews vending machine commission records no less frequently than once a year.

Upon receiving the operating fee check and the commission check from the snack machine vendor, the postmaster or installation head prepares a breakdown of the amounts to be disbursed and delivers the checks with the breakdown to the PRU.

The RA does the following:

- a. Records the operating fee check amount in AIC 176 and furnishes a PS Form 3544 or system-generated receipt for the checks.
- b. Exchanges commission checks for no-fee postal money orders. This is an authorized exception to the check acceptance policy (see part [9-3.1](#)).
  - (1) Issue money order(s) for the amount due to the social and recreational committee.
  - (2) When appropriate, issue another money order for the amount due to the state licensing agency.
  - (3) Ensure the fee for the no-fee money orders are reported in AIC 586; POS and eMOVES units use Reason Code 36, Social and Rec Committee Fund Disbursement.

The PRU files the PS Form 3544 or system-generated receipt locally as supporting documentation for the AIC 176 entry on the unit's PS Form 1412. See Handbook EL-602, *Food Service Operations*, for additional information.

### 6-7.7 **Miscellaneous Revenue**

Enter in AIC 126 on PS Form 1412 the amount of funds collected from the following miscellaneous sources:

- Weighted-average BRM monthly fee.
- Undeliverable or unclaimed customer account funds.
- Loss of postal property.
- Lost badges.
- Money found loose in the mail.
- Unclaimed money from the mail recovery center.
- Fees received for jury service or as a witness while on court leave.
- Reimbursement for personal telephone calls and telephone-related taxes.
- Inactive and unclaimed advance deposit account balances.

6-7.8 **Release of Information Fees**

Record payment of fees for authorized requests for release of information on PS Form 1412 in the corresponding AIC as follows:

- AIC 120 (correction of mailing lists).
- AIC 127 (Privacy Act copies).
- AIC 129 (change of address information).
- AIC 198 (Freedom of Information).

Give the customer a PS Form 3544 or a system-generated receipt for all fees collected.

6-7.9 **Revenue Deficiencies**

A shortage or underpayment of postage and fees is considered to be a revenue deficiency for the U.S. Postal Service and is generally assessed by the postmaster, manager of a BMEU or manager, Revenue Assessment and Control.

See MI DM-140-2010-1 for the policies and procedures for assessing and collecting deficiencies in postages and fees.

Upon receipt of a revenue deficiency report, the DFM must maintain a log of all revenue deficiency reports regardless of whether an assessment letter is sent. See MI DM-140-2010-1 see section Revenue Deficiency Log.

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# 7 Retail Services

This chapter describes the responsibilities and procedures for reporting retail service transactions. This chapter includes the following subchapters:

[7-1 Collect on Delivery.](#)

[7-2 Customs Collections.](#)

[7-3 Sure Money.](#)

[7-4 Passports.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix A, [Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 7-1 Collect on Delivery

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### 7-1.1 Collection Procedures

Customers who receive Collect on Delivery (COD) articles may pay by pin-based debit card, check or money order payable to the sender, or by cash.

#### 7-1.1.1 Paid in Cash

For customers who pay in cash or by pin-based debit card, postal retail units (PRUs) do the following:

	<b>This employee...</b>	<b>Does the following...</b>
<b>At the time of the transaction</b>	retail associate (RA)	<ol style="list-style-type: none"><li>collects the amount of the COD article plus the money order fee from the customer.</li><li>immediately issues a money order payable to the mailer or sender for the amount of the COD.</li><li>attaches the money order to the corresponding PS Form 3816, <i>COD Mailing and Delivery Receipt</i> (COD tag).</li></ol>

	<b>This employee...</b>	<b>Does the following...</b>
<b>At the close of business</b>	RA	records all COD amounts on PS Form 3822, <i>COD Tag Transmittal</i> , or the system-generated COD list.
	closeout employee	a. detaches the money order from PS Form 3816. b. sends the money order to the mailer or sender. c. attaches the money order receipt to the PS Form 3816. d. files the form locally.

### 7-1.1.2 **Paid by Check or Money Order**

For customers who pay with check or domestic money order, do the following:

- a. Ensure that the check or domestic money order is made payable to the sender.
- b. Ensure that the check or domestic money order number is recorded on the back of PS Form 3816.
- c. File PS Form 3816 locally.
- d. Mail the check or money order to the sender.

### 7-1.1.3 **Carrier Delivered Articles**

Process payments for carrier delivered COD articles as follows:

<b>This employee...</b>	<b>Does the following...</b>
accountable clerk	calculates the amount to be collected and issues PS Form 3821, <i>Clearance Receipt</i> .
carrier	submits the PS Form 3816 with the check, domestic money order (payable to the sender), or cash to the clearing employee with a completed PS Form 3821. Cash payments must include COD amount plus the fee to issue a domestic money order.
clearing employee	a. records all COD funds collected on a PS Form 3822. b. forwards the PS Form 3822 and a PS Form 3816 with the check, money order (payable to the sender), or cash to the PRU for processing.
RA	a. issues the money order(s) for cash payment of CODs. b. records the money order amount in AIC 100 and the money order fee in AIC 101. c. attaches the money order receipt(s) to the PS Form 3816.
closeout employee	For CODs paid with check or money order payable to the sender: <ol style="list-style-type: none"> <li>a. ensures that the check or money order number is recorded on the back of PS Form 3816.</li> <li>b. mails the check or money order to the sender.</li> <li>c. files the form locally.</li> </ol>

## 7-2 Customs Collections

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### 7-2.1 Overview

Customs duty is a tariff or tax on the import of goods. When U.S. Customs determines that an inbound shipment is subject to duties, the mail piece is given to the Postal Service with a Customs and Border Protection (CBP) Form 3419ALT, *Mail Entry*, in a clear adhesive backed envelope with an orange border. Overprinted, in bold print, on the plastic envelope is the message “**POSTMASTER COLLECT.**” Postal employees must collect these duties and Postal handling fees at the time of delivery before releasing the article to the customer.

This subchapter outlines procedures at a PRU for the following situations:

- To account for the collection of customs fees and the postal fee (when applicable) upon delivery of customs packages.
- For handling CBP Form 3419ALT when customs packages are undeliverable.
- When CBP Form 3419ALT displays a Postmaster Collect amount that includes the customs duty fee, the customs processing fee, and the postal fee.

The process for handling Customs is as follows:

- a. The Postmaster Collect amount is collected from the customer at the time of delivery.
- b. RAs must use AIC 054 to report funds held for payment to the U.S. Customs and Border Protection.
- c. Verify daily that the total amount of collections as shown on CBP Forms 3419ALT balances with the amount on PS Form 2944, *Receipt for Customs Duty Mail*.
- d. File PS Form 2944 locally as supporting documentation for the unit’s PS Form 1412.
- e. PRUs maintain CBP Form(s) 3419ALT until the end of the month, at which time the forms must be submitted to the U.S. Customs and Border Protection at the following address:  
US CUSTOMS AND BORDER PROTECTION  
COLLECTIONS AND REFUNDS ANALYSIS BRANCH  
6650 TELECOM DRIVE STE 100  
INDIANAPOLIS IN 46278-2010
- f. Accounting Services makes a monthly payment to Customs and reconciles differences. Accounting Services expenses unreconciled differences to the district Finance number based on the delivery ZIP Code.

7-2.1.1 **Sample CBP Form 3419ALT**

INSPECTOR	REM	ITEM CODE	VALUE	RATE	QUANTITY	RATE	AMOUNT	
EGFMERO							41.26	
PORT 3201	PARCELS 1							
DATE INSPECTED 5/14/2007	Customs Processing Fee (Pub. L. 99-272)(Does not include Postal handling fee.)						Postal Fee	5.35
							5.50	
MAIL ENTRY # 10600664417				POSTMASTER COLLECT → \$ 52.11				
ORIGIN JAPAN				JOE DOE 1234 MAIN STREET ABC COMPANY HONOLULU HI 96813 0000				
SENDER JOHN SMITH								
ADDRESSEE RECEIVED ARTICLES	SIGNATURE X Joe Doe	DATE 5/18/07	POSTMASTER RECEIVED PAYMENT	SIGNATURE X PM Petty	DATE 5/18/07			
<b>POSTMASTER:</b> RETURN THIS FORM WITH REMITTANCE TO ADDRESS SHOWN ON BACK OF ORIGINAL.				SEND PROTEST TO THE ADDRESS BELOW (IMPORTANT - SEE REVERSE) U. S. CUSTOMS FOREIGN MAIL BRANCH 399 NORTH NIMITZ HIGHWAY HONOLULU HI 96818				

Original

19 CFR 145.4, 145.12

MAIL ENTRY

DEPARTMENT OF HOMELAND SECURITY  
U.S. CUSTOMS AND BORDER PROTECTION

CBP Form 3419ALT (02/05)

A

7-2.2 **Point of Service Units**

The customs collection procedure for Point of Service (POS) units is as follows:

- a. Subtract the postal fee from the Postmaster Collect amount and enter the result into the Duty field in the mail pick up workflow.
- b. The current postal fee (when applicable) is entered automatically in AIC 148.
- c. The duty fee is entered automatically in AIC 054.
- d. Verify that the POS amount due matches the Postmaster Collect amount.
- e. Collect the total amount listed in the Postmaster Collect field from the customer.

**Note:** Ensure that the postal fee is not collected twice because POS automatically adds the fee in the system.

7-2.3 **Integrated Retail Terminal and Electronic Money Order Voucher Entry System Units**

The customs collection procedure for Integrated Retail Terminal (IRT) and electronic Money Order Voucher Entry System (eMOVES) units is as follows:

- a. Collect the total amount listed in the Postmaster Collect field from the customer.
- b. Enter the sum of the customs duty fee and the customs processing fee in AIC 054.
- c. Enter the corresponding mail entry number.
- d. Enter the current postal fee (see part 7-2.4 for exceptions) in AIC 148.
- e. The amount collected for AIC 054 and the corresponding customs mail entry number must be entered into the eMOVES or IRT system simultaneously.

#### 7-2.4 **Postal Fee**

The *postal fee* is a processing and handling fee for the delivery of customs dutiable items. The procedure for processing postal fees is as follows:

- a. Collect the fee, except for the following items:
  - (1) Dutiable articles from overseas U.S. Post Office facilities (civil or military).
  - (2) Parcels assessed with duty that are delivered without collection of duty according to the *Mailing Standards of the United States Postal Service*, International Mail Manual 713.233e.
  - (3) Mail items examined and passed duty-free by U.S. Customs.
- b. Record the fee amount in AIC 148, which is revenue to the Postal Service.

#### 7-2.5 **Undeliverable Customs Items**

The procedure for handling undeliverable customs items is as follows:

- a. Detach both copies of CBP Form 3419ALT and prepare the package to be returned to sender.
- b. Mark the mail entry forms to show the reason for nondelivery.
- c. Sort CBP Forms 3419ALT in numerical order by 7-digit serial number.
- d. Complete PS Form 2933, *Register of Uncollected Customs Charges*, in duplicate, listing undeliverable items in numerical order according to the 7-digit serial numbers on CBP Form 3419ALT.
- e. Forward the original PS Form 2933, with both copies of CBP Form 3419ALT to the U.S. CBP at the close of each month (see part [7-2.1](#) for address).
- f. Forward any additional customs forms with the original PS Form 2933 and copies of the CBP Form 3419ALT to the U.S. CBP (see part [7-2.1](#) for address.)
- g. File duplicate PS Form 2933 locally for reference purposes.

#### 7-2.6 **Detached Customs and Border Protection Form 3419ALT Procedure**

When a detached CBP Form 3419ALT is found, attempt to locate the related package and attach the form to it. If the package cannot be located, send the CBP Form 3419ALT to the U.S. CBP (see part [7-2.1](#) for address).

#### 7-2.7 **Charges for Nonpayment**

When the U.S. CBP fails to receive a payment for a dutiable package or a report indicating disposition of a dutiable package, Accounting Services will remit the customs duties and the customs processing fee amount to Customs after 60 days.

Accounting Services will expense the district Finance number based on the delivery ZIP Code. The district Finance manager, at his or her discretion, can process a Journal Voucher transfer through the Journal Entry Vehicle system to expense the PRU.

## 7-3 Sure Money

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### 7-3.1 Sales

Sure Money, also known as DineroSeguro, sales transactions, and refunds are processed by authorized PRUs.

Authorized PRUs must use the following AICs to account for Sure Money sales transactions:

- AIC 105 (Sure Money sales).
- AIC 106 (Sure Money fees).

### 7-3.2 Cancellation and Refunds

A refund may be processed only if the recipient has not been paid. The customer must do the following:

- a. Present the original customer receipt.
- b. Present photo identification.
- c. Complete PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*.

A cancellation is processed only if:

- a. The transaction was terminated prior to any money being given to the Postal Service.
- b. To correct an errant or “orphan” transaction.

#### 7-3.2.1 Canceling an Application

To cancel a Sure Money application, follow these steps:

- a. Go to the Main Menu of the Sure Money application, choose *Cancellation*.
- b. Enter the Transaction Number, Confirmation Number, and Reason for Cancellation in the appropriate boxes.
- c. Obtain the supervisor’s authorization and select *Process Cancellation*.
- d. Select *Print USPS Rcpt* from the Cancellation Confirmation screen and file the receipt as supporting documentation.

#### 7-3.2.2 Issuing a Refund

To issue a refund for a Sure Money transaction, follow these steps:

- a. Go to the Main Menu of the Sure Money application, choose *Refund*.
- b. Enter the Transaction Number, Confirmation Number, and Reason for the Refund.
- c. Complete the “Refund Information” portion.
- d. Obtain the supervisor’s authorization and select *Process Refund*.
- e. Select *Print USPS Rcpt* from the Refund Confirmation screen.
- f. Pay the refund locally by issuing a no-fee money order or cash. If a no-fee money order is issued, report the fee amount in AIC 586, POS and eMOVES unites use Reason Code 38, Refund — Sure Money.

- g. Report the refund on PS Form 1412, *Daily Financial Report*, using AIC 645 for refund of the principal amount and AIC 646 for refund of fees.
- h. File the receipt locally as supporting documentation for PS Form 1412.

Customer requests for refunds of Sure Money transactions that are in the “Dormant” status are processed by Accounting Services, Eagan Finance. The customer must mail a copy of their receipt that includes the confirmation number along with a letter that indicates to whom and where the refund should be sent to. A \$10.00 fee will be withheld from the customer’s refund. The customer mails the letter along with the receipt to the following address:

ACCOUNTING SERVICES  
ATTN FINANCIAL REPORTING  
2825 LONE OAK PKWY  
EAGAN MN 55121-9617

### 7-3.3 Reconciliation

Accounting Services reconciles Sure Money sale transactions and refunds. Differences are credited via AIC 247 or debited via AIC 647 to the unit finance number. (See part [8-3.2](#) for detailed procedures.)

## 7-4 Passports

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### 7-4.1 Overview

Postal Service Headquarters, coordinating with the Department of State Headquarters, establishes the postal operational, accounting, and other procedures for passport application acceptance at designated Post Offices nationwide.

Postmasters and station managers select and designate employees to provide passport service.

PS Form 5659, *Daily Passport Application (DS-11) Transmittal*, is the log of individual passport application activity for both the Department of State and the U.S. Postal Service.

See *Administrative Support Manual* part 422, Interagency Agreements, for detailed policy and procedures related to passports.

### 7-4.2 Accounting for Fees

The Postal Service receives a fee for the acceptance and handling of each Form DS-11, *Application for a U.S. Passport*.

PRU employees must accept passport applications and fees as follows:

- a. Accept payment from the customer for the Postal Service portion of the total fees by check, cash, credit card, pin-based debit card, or separate money order payable to the U.S. Postal Service.
- b. For the Postal Service acceptance fee portion, for each Form DS-11 accepted, enter the fee acceptance amount in AIC 264 on PS Form 1412.

- c. Record funds collected from photo services in AIC 241 on PS Form 1412.
- d. Complete PS Form 5659, making a separate line entry for each application with associated Department of State fees, accepted during the day.
- e. Verify the accuracy of the total Department of State fees and Postal Service fees.
- f. Make one copy of the completed PS Form 5659, made by an office copier.
- g. Mail all accepted passport applications with attached checks and money orders, supporting documents, and the original PS Form 5659 to the designated passport agency office for processing.
- h. Retain the copy of the completed PS Form 5659 at the PRU as supporting documentation for the unit's PS Form 1412.
- i. File PS Form 5659 in a secure place to protect the sensitivity of the information and destroy after the 2-year retention period.

# 8 AICs 247 and 647

This chapter explains the use of account identifier codes (AIC) 247 and 647 to expense field units for differences in financial transactions. This chapter also describes the procedures for creating, offsetting, and documenting AIC 247 and AIC 647 expenses. This chapter includes the following subchapters:

[8-1 Overview.](#)

[8-2 Sales Audit Expenses.](#)

[8-3 Reconciliation Exceptions.](#)

[8-4 Stock Ledger Expenses.](#)

[8-5 Money Order Reconciliation Exceptions.](#)

[8-6 Creating or Offsetting AIC 247 and AIC 647 Expenses.](#)

[8-7 Claim for Loss.](#)

**Note:** There are AICs used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 8-1 Overview

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Postal retail units (PRUs) must use the following two AICs to report financial differences and adjustments [e.g., banking, money orders, stock ledger, and PS Form 1412, *Daily Financial Report*, transactions]:

- AIC 247 for overages.
- AIC 647 for shortages.

Adjustments may also be credited or debited by Accounting Services for financial adjustments related to a unit's banking, transmitted PS Form 1412 transactions, money orders, and stock ledger discrepancies.

Accounting Services issues expenses to PRUs as a result of reconciling the following financial activities:

- Sales audit expenses.
- Reconciliation exceptions (e.g., banking, credit and debit cards, change funds, Sure Money).
- Stamp stock shipment exceptions (stock ledger).
- Money order reconciliation exceptions.

A negative amount (appears in parentheses) in General Ledger Account (GLA) 56203 on the Financial Performance Report (FPR), Line 44 Miscellaneous Expenses, is a credit or reduction in expense. A positive amount is a debit or increase in expense.

See subchapter [8-6](#) for procedures for creating and clearing (offsetting) AIC 247 and AIC 647 expenses.

### 8-1.1 **Accessing Reports**

To identify the source of individual AIC 247 and AIC 647 expenses, access the following Accounting Data Mart (ADM) report:

**Accounting>Shared Reports>Postmaster Folder>FPR Net Financial Differences (AIC 247/647) – Line Detail.**

To review, identify, or research AIC 247 and AIC 647 expenses, use the reports in the Postmaster folder in the ADM. A complete list, description, and summary of when and how to use each report in the Postmaster folder are available on the Accounting Web site:

- a. Go to the Accounting Web site at <http://blue.usps.gov/wps/portal/accounting>.
- b. Click the *ADM Help* link.
- c. Under *ADM Help*, click the *Postmaster Folder* link.

The direct URL is <http://blue.usps.gov/wps/portal/accounting/admhelp/pmfolder>.

## 8-2 Sales Audit Expenses

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Accounting Services, Field Sales Branch (FSB), audits the transmitted PS Form 1412 data. This process is referred to as the *sales audit process*.

Sales Audit imports the unit's transmitted PS Form 1412 data, validates the data, and flags audit differences called *exceptions*.

If a unit is in an exception status, the FSB contacts the unit. If the only discrepancy is a transmitted PS Form 1412 that is out of balance by \$25.00 or less, then the unit is automatically expensed without notification. The FSB expenses the unit for exceptions that cannot be corrected. All audited PS Forms 1412 are exported daily to the General Ledger and the ADM.

An Enterprise Data Warehouse Narrowcast report is generated for expensed items greater than \$500. This report is e-mailed to the PRU, the district Finance manager, area accounting manager and the area Finance manager. For expensed items greater than \$10,000, Accounting Services, Headquarters is also notified.

To review Sales Audit expenses, log into ADM and access the following report:

**Accounting>Shared Reports>Postmaster Folder>Sales Audit Expense by Site.**

8-2.1 **Transmitted PS Form 1412 Exceptions**

An expense is issued to a unit if the required data is missing on the transmitted PS Form 1412 or if the unit transmits a reserved, restricted, or unauthorized AIC. For example, the FSB calls the unit to resolve the following exceptions:

- a. The amount in the AIC does not match the transmitted receipt amount.
- b. A POS unit that accepts deposits for a business mail entry unit (BMEU) transmits AIC 470.
- c. A unit transmits a beginning cash retained (AIC 353) amount that is not equal to the last reported ending cash retained amount (AIC 753).
- d. A unit transmits a beginning stamp accountability (AIC 840) amount that is not equal to the last reported ending stamp accountability amount (AIC 853).

If the exception is not resolved by the next business day, the amount of the exception is expensed to the unit finance number (UFN) through AIC 247 or 647, GLA 56203 FPR Line 44, without any additional notice.

**Note:** Sales Audit expenses are represented with Reason Code 99, Sales Audit Adjustment, in the FPR Net Financial Differences (AIC 247/ 647) – Line Detail report in the ADM.

8-2.2 **Common Causes of PS Form 1412 Exceptions**

The following table lists reasons for exceptions and the resulting actions taken by the FSB and the PRU (see part [8-6.2](#) for the Reason Codes to use for AIC 247 and 647 entries):

Reason for exception	FSB does the following	The PRU does the following
Employee Identification Number (EIN) missing with cash advance transaction (emergency salary issued or travel advance).	Creates an AIC 247 if the receipt side is in error. or Creates an AIC 647 if the disbursement side is in error.	Re-enters the transaction correctly and offsets the amount as follows: ■ For an AIC 247 expense, uses AIC 647. ■ For an AIC 647 expense, uses AIC 247.
AIC sum does not equal total value of PS Form 3544, <i>USPS Receipt for Money or Services</i> , receipts transmitted.	Creates an AIC 247 or AIC 647.	Re-enters the transaction correctly and offsets the amount as follows: ■ For an AIC 247 expense, uses AIC 647. ■ For an AIC 647 expense, uses AIC 247.

Reason for exception	FSB does the following	The PRU does the following
AIC sum does not equal total value of money order vouchers transmitted (AICs 100 and 101 or 102 and 103).	Creates an AIC 247. <b>Note:</b> When an IRT unit incorrectly tries to re-enter money order business for a day a disk has crashed, the FSB will enter the missing details for the money orders in RETEK if the unit can supply the money order list within the 2 day SLA for the exception.	Re-enters the missing money order transactions correctly and offsets the amount in AIC 647.
Account number missing from Express Mail Advance Deposit or customer trust account transaction (AICs 053, 055, and 070).	Creates an AIC 247.	Re-enters the transaction correctly and offsets the amount in AIC 647.
Unidentified or unclassified AIC used. These AICs are listed as RESERVED.	Creates AIC 247 or AIC 647.	Re-enters the transaction correctly and offsets the amount as follows: <ul style="list-style-type: none"> <li>■ For an AIC 247 expense, uses AIC 647.</li> <li>■ For an AIC 647 expense, uses AIC 247.</li> </ul>
Unauthorized or restricted AICs such as 146, 241, 470.	Creates AIC 247 or AIC 647.	Re-enters the transaction correctly and offsets the amount as follows: <ul style="list-style-type: none"> <li>■ For an AIC 247 expense, uses AIC 647.</li> <li>■ For an AIC 647 expense, uses AIC 247.</li> </ul>
Customs number for AIC 054 is missing.	Creates an AIC 247 and notifies the Accounting Reconciliation Branch (ARB).	No action needed. (The ARB pays the customs bill using AIC 454 or AIC 647.)
Beginning cash retained (AIC 353) is not equal to last reported ending cash retained balance (AIC 753).	Creates an AIC 247 if the unit's AIC 353 is more than the previous AIC 753. or Creates an AIC 647 if unit's AIC 353 is less than the previous AIC 753.	Researches the cause of the AIC 753 or AIC 353 error. (The FSB will provide specific instructions.)
Beginning accountability (AIC 840) is not equal to last reported ending accountability (AIC 853).	If AIC 840 is higher, creates AICs 699, 843, and 247. or If AIC 840 is lower, creates AICs 299, 849, and 647.	Researches the cause of the AIC 840 or AIC 853 error. <b>Note:</b> Call the Accounting Help Desk (AHD) at 866-9SHARED for assistance.

**Note:** POS units: See section [8-6.1.3](#) for creating and offsetting financial differences (AIC 247/647).

## 8-3 Reconciliation Exceptions

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### 8-3.1 For Banking, Credit and Debit Cards, Sure Money, and Change Funds

#### 8-3.1.1 Responsibilities

Accounting Services reconciles banking activities and issues credits and debits to the UFN of a PRU for any discrepancies.

PRUs must review expenses from banking reconciliations and do the following:

- a. Determine the cause of errors.
- b. Issue financial adjustment memorandums (POS system-generated or PS Forms 1908) to the appropriate employees.
- c. Ensure that expenses are offset in a timely manner.
- d. Take the necessary action to prevent future errors.

#### 8-3.1.2 Procedure

The procedure for reconciling Chesapeake banking activities (Bank Deposit, Debit/Credit, Sure Money, and Change Fund expenses) is as follows:

- a. If the amount reported by the bank or credit card processor does not match the audited PS Form 1412 data (received from the FSB), the ARB expenses any difference within 5 business days of the date the PS Form 1412 record is received by the ARB.
  - Overages are expensed to the UFN through AIC 247, GLA 56203, FPR Line 44.
  - Shortages are expensed to the UFN through AIC 647, GLA 56203, FPR Line 44.
- b. An EDW Narrowcast report is sent daily via e-mail (or hard copy for offices without e-mail) as follows:
  - (1) For all Debit/Credit, Sure Money, and Change Fund expenses.
  - (2) For bank deposit expenses greater than \$50.00.  
Bank deposit expenses \$50 or less are expensed to a service-wide finance number. To view bank deposit expenses \$50 or less, log into ADM and access the report by clicking the following:  
Accounting>Shared Reports>SAFR>ASC>HQ Banking Expenses \$50 and Less.  
**Note:** For amounts equal to or more than \$10,000, the accounting reconciliation branch (ARB) notifies the unit by telephone or e-mail within 5 days. If the ARB is unable to contact the unit, it will contact the district Finance office for assistance.
- c. If the bank or credit card processor issues an adjustment credit or debit for a discrepancy, Accounting Services will issue the overage or shortage expense to the UFN.

- d. If the overage represents the entire bank deposit for a given date, either the transmitted PS Form 1412 was not received by the FSB or the transmitted PS Form 1412 is in an exception status. Differences between the bank record and the PS Form 1412 are expensed after 5 days.
- e. If the shortage represents the entire bank deposit for a given date, either the bank deposit was not credited as received by the bank or the PS Form 1412 was previously in an exception status and had been issued a prior overage.
  - (1) The ARB may wait up to 5 days before issuing a shortage when the PS Form 1412 record has been received but the bank record has not.
  - (2) Shortages issued to offset prior overages where the PS Form 1412 record is received late from the FSB are issued the same day the delayed PS Form 1412 record is received by the ARB from the FSB.

### 8-3.2 Sure Money Reconciliation

The ARB reconciles Sure Money transactions by comparing the amount listed in AIC 105 on the unit's transmitted PS Form 1412 against a file received from the Sure Money system. Any discrepancies are expensed to the unit through either AIC 647 or AIC 247, GLA 56203.

The most common error is a transaction erroneously initiated twice in the Sure Money system, creating a duplicate (orphan) transaction, and entered on the unit's transmitted PS Form 1412, (in AIC 105 and AIC 106), only once. This will appear on the ADM or Narrowcast Reconciliation Exception Report as an AIC 647 shortage.

To eliminate the above type of error, compare AIC 105 on the unit's PS Form 1412 with the Sure Money Office Detail report. This report must be printed and compared to the unit's PS Form 1412 for each day that Sure Money transactions are processed.

The Postal Service funds Sure Money transactions based upon entries to the Sure Money system. If a transaction is entered twice, the UFN is expensed.

#### 8-3.2.1 Accessing the Office Detail Report

Postmasters and supervisors may access the Office Detail Report as follows:

- a. Log on to the Sure Money application.
- b. From the Main Menu, select **Utilities**.
- c. From the Utilities menu, select **Office Reports**.
- d. In the Reports menu, in the **Select Report** drop-down box, select **Office Detail Report**.
- e. Enter the appropriate date in the **For Transactions From** box.
- f. If this report shows a customer with the same name, same processing clerk, same amount, processed minutes or seconds apart, then cancel the duplicate (orphan) transaction.

**Note:** To cancel a transaction, both the transaction number and confirmation number assigned to the transaction are needed.

### 8-3.2.2 **Retrieving the Transaction Confirmation Number**

To retrieve the transaction confirmation number, follow these steps:

- a. Obtain the transaction number of the duplicate (orphan) entry by printing and consulting the Office Detail Report (see section [8-3.2.1](#)).
- b. From the Main Menu of the Sure Money application, select **Inquiry**.
- c. From the Inquiry Menu select **Transaction Number**.
- d. Enter the transaction number obtained from the Office Detail Report.
- e. When the **Information for Transaction** screen appears, press the **Reprint CUST Rcpt** button (reprint customer receipt).
- f. Choose **DL** for Sender ID Type and enter any variation of numbers for the Sender ID. This will provide the transaction confirmation number.

### 8-3.2.3 **Canceling the Transaction**

To cancel a transaction, follow these steps:

- a. Obtain the transaction number and transaction confirmation number as outlined in section [8-3.2.2](#).
- b. From the Main Menu of the Sure Money application, choose **Cancellation**.
- c. From the Cancellation screen, enter the Transaction Number, Confirmation Number, and Reason for Cancellation in the appropriate boxes and choose **Next**.
- d. Obtain the supervisor's authorization and select **Process Cancellation**.
- e. Select **Print USPS Rcpt** from the Cancellation Confirmation screen and file the receipt as supporting documentation for the cancellation.

### 8-3.2.4 **Resolving an Exception Report**

If the PRU has already received an Exception Report with an AIC 647 shortage, do the following:

- a. Follow the process outlined in section [8-3.2.1](#). Use a date that corresponds with the exception in step [e](#).
- b. If a duplicate (orphan) transaction was processed and caused the exception, then the retail associate (RA) must cancel the duplicate record within 90 days by following the processes outlined in sections [8-3.2.2](#) and [8-3.2.3](#).

When the canceled transaction is processed, the unit will receive another Exception Report. The exception will be an AIC 247 overage, which offsets the previous AIC 647 shortage. After 90 days, the duplicate transaction will not be available on the Office Detail Report. After 90 days and up to 180 days, the PRU can obtain the required transaction number needed to process a cancellation by calling the AHD at 1-866-974-2733. After 180 days, the offsetting expense will not be issued.

## 8-4 Stock Ledger Expenses

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A stock ledger expense reconciles the reporting discrepancy (stock ledger in-transit) between shipping and receiving units.

Accounting Services does the following:

- a. Monitors all stamp stock movement between stamp distribution offices (SDOs), stamp distribution centers (SDCs), and PRUs.
- b. After 10 days, sends a Narrowcast report to PRUs that have outstanding stock in-transit items, along with instructions on how to research and resolve them.
- c. After 15 days, issues a stock ledger expense to the PRU to reconcile the reporting discrepancy between shipping and receiving units.
  - (1) An AIC 647 expense is issued to the PRU when:
    - AIC 841 is not entered on the transmitted PS Form 1412 within 15 days of a shipment.
    - The amount in AIC 841 is less than the amount that was shipped.
    - AIC 848 is entered on the transmitted PS Form 1412 for stock returned, but there is no record of receipt by the intended receiving unit.
    - AIC 848 is entered on the transmitted PS Form 1412 for stock returned, but the SDO receives a lesser amount.
    - Reversing a previous AIC 247.
  - (2) An AIC 247 expense is issued to the PRU when:
    - AIC 841 is entered on the transmitted PS Form 1412 but there is no record of shipment within 15 days.
    - The amount in AIC 841 is greater than the amount that was shipped.
    - AIC 841 is entered with an incorrect shipment number.
    - The SDO received stock with an incorrect shipment number.
    - The SDO received stock with no record of an AIC 848 on the transmitted PS Form 1412.
    - An amount for AIC 848 is entered on the transmitted PS Form 1412 for returned stock, but the SDO received a greater amount.
    - Reversing a previous AIC 647.

Data transmitted must match each shipment amount, shipment number, and the UFN of the shipping or receiving unit as listed on PS Form 17, *Stamp Requisition/Stamp Return*.

To view stock ledger expenses, log into ADM and access the following report:

**Accounting>Shared Reports>Postmaster>Stock Ledger Expenses.**

See section [8-6.2.1](#) for examples of stock differences.

For assistance with stock in-transit items or expenses, contact the AHD at 866-9SHARED (866-974-2733).

## 8-5 Money Order Reconciliation Exceptions

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### 8-5.1 Responsibilities

Accounting Services, General Accounting Branch, handles money order exceptions as follows:

- a. Processes automated money order reconciliations for domestic and international money order sales that are reported each month.
- b. Applies a basic processing tolerance that may preclude notification from being created for small differences; these amounts are expensed servicewide.
- c. Forwards the full amount of overages or shortages to Accounting Services for expensing to the UFN.
  - AIC 247 is used to credit overage amounts.
  - AIC 647 is used to debit shortage amounts.

Each month the General Accounting Branch notifies the PRU and the district Finance office of expense adjustments that exceed tolerance via the consolidated EDW Narrowcast report. The report includes the following:

- a. An expense letter with complete details.
- b. A table that explains each type of expense.
- c. A spreadsheet with line-by-line expenses.

PRUs without a sufficient e-mail address are notified through their district.

Money order expenses can be viewed by accessing the following ADM report:

**Accounting>Shared Reports>SAFR>Store Expense Reports>Money Order Expenses (JV 413.5)**

### 8-5.2 Postal Retail Unit Procedure

PRUs must research and resolve expenses that result from money order reconciliations. These expenses directly reflect on FPR Line 44.

PRUs do the following:

- a. Respond within 30 days of the date of notification when disagreeing with AIC 247 or AIC 647 expenses identified in the Narrowcast report notification letter. Follow the instructions provided in the letter.
- b. Contact the AHD at 866-9SHARED (866-974-2733) for questions or for specific information regarding a money order reconciliation.

## 8-6 Creating or Offsetting AIC 247 and AIC 647 Expenses

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### 8-6.1 Postal Retail Unit Procedures

PRUs create or offset previously issued AIC 247 and AIC 647 expenses as follows:

- a. Research discrepancies (see section [8-6.1.1](#)).
- b. Enter adjustments in AIC 247 or AIC 647 on PS Form 1412 (see section [8-6.1.2](#)). AIC 247 credits and AIC 647 debits GLA 56203 which appears in Line 44 of the FPR.
- c. Maintain a file with detailed records (documentation) for all AIC 247/647 expenses (financial differences) issued to the PRU. Monitor expenses and ensure timely clearance. The following reports/log (or any combination) can be used as a detailed record and are approved supporting documentation for AIC 247/647 activity.
  - Financial Differences — AIC 247/647 Log (see [Appendix C](#), Exhibit C-1). POS units use the Financial Differences History — Unit Report from POS.
  - FPR Net Financial Differences (AIC 247/647) — Line Detail report in the ADM. For expenses not listed on the AIC 247/647 log, annotate the report with status, action taken, date of offset, etc.
  - Narrowcast Report. For expenses not listed on the AIC 247/647 log, annotate the report with status, action taken, date of offset, etc.
- d. For expenses that are not cleared (offset), e.g., counterfeit bills, the PRU employee must annotate the AIC 247/647 detailed expense record with the reason.

**Note:** POS units see section [8-6.1.3](#) for creating and offsetting financial differences (AIC 247/647).

#### 8-6.1.1 Researching Discrepancies

The PRU manager is responsible for identifying the cause of discrepancies whether it resulted from an RA's transactions or a unit-level adjustment.

If the discrepancy remains unresolved, then the PRU manager may request that the AHD research the issue as follows:

- a. The field unit manager calls or e-mails the AHD.
  - Send an e-mail to Help Desk, Accounting — St. Louis, MO.
  - Call 866-9SHARED (866-974-2733).
- b. The PRU manager provides the following information in the e-mail or to the Help Desk personnel:
  - District name, office name, UFN.
  - Unit contact name and phone number.
  - Type of expense (e.g., Banking, Stock Ledger, Sales Audit).
  - Date of expense.

- Original business date (date of the transmitted PS Form 1412) or transaction date from the bank if inquiring about a banking reconciliation error.
  - Amount of expense.
- c. The AHD logs the request in their Remedy system and provides a ticket number as reference for any further inquiries.
  - d. The AHD either provides a solution or refers the issue to a subject matter expert (SME).
  - e. The SME contacts the PRU to provide further guidance.

8-6.1.2 **Adjusting PS Form 1412 Entries**

To make an adjustment entry, follow these steps:

If...	then the PRU must...	and make the following adjustment...
Accounting Services issues the PRU an AIC 647 expense  or  the PRU creates an AIC 647 expense on PS Form 1412 for a local discrepancy,	research the source of the AIC 647 expense (e.g., RA’s PS Form 1412)  and  issue financial adjustment memorandum (POS system-generated or PS Form 1908) with the indicated discrepancy	Enter the amount in AIC 247 on PS Form 1412 and offset the amount to the correcting AIC as indicated by the financial adjustment memorandum. (See part 8-6.2 for reason codes to use when making an entry to AIC 247.)
Accounting Services issues the PRU an AIC 247 expense  or  the PRU creates an AIC 247 expense on the PS Form 1412 for a local discrepancy,	research the source of the AIC 247 expense (e.g., RA’s PS Form 1412)  and  issue financial adjustment memorandum (POS system-generated or PS Form 1908) with the indicated discrepancy	Enter the amount in AIC 647 on PS Form 1412 and offset the amount to the correcting AIC as indicated by the financial adjustment memorandum. (See part 8-6.2 for reason codes to use when making an entry to AIC 647.)

The unit manager or designated employee must research the discrepancy thoroughly, initiate a financial adjustment memorandum (POS system-generated or PS Form 1908) and ensure the adjusting entries are performed on the RA’s individual or the unit’s PS Form 1412 on the following business day.

**Note:** POS units: See section [8-6.1.3](#) for additional information.

8-6.1.3 **Financial Adjustments at POS Units**

Employees at POS units use the workflows in the POS system to create and clear financial differences (AICs 247 and 647). The POS system generates a reference number when a financial difference overage (AIC 247) or shortage (AIC 647) is created locally. Reference numbers are used for reporting and tracking financial adjustments.

The following options are available in the POS Front Office for financial adjustments:

- Creating a financial adjustment (AIC 247 or AIC 647) with a reference number.
- Creating a cash transfer to another employee.
- Clearing a financial adjustment with a reference number.
- Entering a financial adjustment to offset an expense issued by Accounting Services (no reference number).
- Voiding a financial adjustment (AIC 247 or AIC 647).

Maintain a file with detailed records (documentation) for all AIC 247/647 expenses (financial differences) charged to the unit — created locally or issued by Accounting Services. Unit managers will use the Financial Differences History — Unit Report in POS as supporting documentation and to monitor AIC 247/647 expenses created or cleared locally. The report will identify items that have not been cleared (offset).

For AIC 247/647, expenses issued by Accounting Services, the following reports (or any combination) can be used as a detailed record and is approved supporting documentation for AIC 247/647 activity:

- FPR Net Financial Differences (AIC 247/647) — Line Detail report in the ADM.
- Narrowcast Report.

**Note:** For expenses not cleared (offset), annotate the report with a reason.

Refer to the *NCR POS ONE Procedures Guide* (most recent version) available at the POS ONE Web site for details on creating and clearing financial differences. (See subchapter [5-4](#) for the link to the POS ONE Web site.)

## 8-6.2 Reason Codes for AICs 247 and 647

The nature of an expense reported in AIC 247 or AIC 647 is identified by a reason code.

Postmasters, managers, or supervisors must use the appropriate reason codes to report and offset financial differences.

Expense reports may be monitored by using the FPR Net Financial Differences (AIC 247/647) Line Detail report in the ADM.

The following table provides guidelines for using reason codes.

Reason Code	Description	When to Use	Action Required
01	Bank Discrepancy	<ul style="list-style-type: none"> <li>■ When offsetting an AIC 247 or AIC 647 expense issued by Accounting Services for a banking discrepancy.</li> <li>■ When a closeout person identifies a banking discrepancy locally and expenses using AIC 247 or AIC 647 on the unit's PS Form 1412.</li> </ul>	Research the source of the difference (employee PS Form 1412 or bank deposit) and issue financial adjustment memorandum (POS system-generated or PS Form 1908) with the indicated discrepancy.
02	1412 Discrepancy	<ul style="list-style-type: none"> <li>■ When offsetting an AIC 247 or AIC 647 expense issued by Accounting Services for a PS Form 1412 discrepancy (e.g., unauthorized AICs, AIC 353 error, AIC 840 error).</li> <li>■ When the PRU identifies a PS Form 1412 discrepancy locally and expenses using AIC 247 or AIC 647 on the unit's PS Form 1412.</li> </ul>	Research the source of the difference (employee PS Form 1412) and issue financial adjustment memorandum (POS system-generated or PS Form 1908) with the indicated discrepancy.
03	Credit/Debit Card	<ul style="list-style-type: none"> <li>■ When offsetting an AIC 247 or AIC 647 expense issued by Accounting Services for a credit or debit card discrepancy.</li> <li>■ When the PRU identifies a credit or debit card discrepancy locally and expenses using AIC 247 or AIC 647 on the unit's PS Form 1412.</li> </ul>	Research the source of the difference (employee PS Form 1412 and credit/debit card report) and issue financial adjustment memorandum (POS system-generated or PS Form 1908) with the indicated discrepancy.
04	Money Order	<ul style="list-style-type: none"> <li>■ When offsetting an AIC 247 or AIC 647 expense issued by Accounting Services for a Money Order discrepancy.</li> <li>■ When PRU identifies a Money Order discrepancy locally and expenses using AIC 247 or AIC 647 on the unit's PS Form 1412.</li> </ul>	Research the source of the difference (employee PS Form 1412 and money order list/voucher) and issue financial adjustment memorandum (POS system-generated or PS Form 1908) with the indicated discrepancy.
05	Stock Difference	When offsetting an AIC 247 or AIC 647 expense issued by Accounting Services for a stamp stock ledger discrepancy.	Research the source of the difference (unit's PS Form 1412, PS Form 17 issued to and coming from SDO/SDC, or stock transfer between units). For examples of stock differences, see section <a href="#">8-6.2.1</a> .

Reason Code	Description	When to Use	Action Required
06	Stamps by Mail	<ul style="list-style-type: none"> <li>■ When PRU uses AIC 647 to replace a lost or missing Stamps by Mail (SBM) order.</li> <li>■ When PRU uses AIC 247 to report a recovered SBM order.</li> </ul>	<ol style="list-style-type: none"> <li>a. Customer or PRU initiates a PS Form 3533, <i>Application for Refund of Fees, Products, and Withdrawal of Customer Accounts</i>, approved by Postmaster, manager, or supervisor.</li> <li>b. Use PS Form 3533 as support documentation for AIC 647 for replacement of lost SBM orders.</li> <li>c. File PS Form 3533 locally.</li> </ol>
11	Cash Transfer	<ul style="list-style-type: none"> <li>■ When PRU uses AIC 647 to issue cash to another PRU or employee.</li> <li>■ When PRU uses AIC 247 to report cash received from another PRU or employee.</li> </ul>	Postmaster, manager, or supervisor must approve. Issuing PRU employee uses AIC 647 and receiving PRU employee uses AIC 247.
12	PO Box/Caller Service Adjustment	PO Box/Caller Service in POS/ WebBats payment transaction is overstated which requires an AIC 247 or 647 adjustment.	Enter the overstated amount into AIC 247 or 647 with an offset to the corresponding AIC (115, 158, 166, 167, or 535).
13	Miscellaneous: Explain	When offsetting an expense issued by Accounting Services using AIC 247 or AIC 647 for a miscellaneous or other type expense (i.e., improperly accepted checks and others).	Research the source of the difference (employee PS Form 1412, check list or other related documents) and issue financial adjustment memorandum (POS system-generated or PS Form 1908) with the indicated discrepancy.
16	Recovered POS ONE Transactions	When PRU uses AIC 247 or AIC 647 to clear a POS ONE system generated "Recovered Transaction" expense.	<ol style="list-style-type: none"> <li>a. Closeout person must research and issue financial adjustment memorandum (POS system-generated or PS Form 1908) with the indicated discrepancy.</li> <li>b. File Recovered Transaction report locally.</li> </ol>
17	Master Trust	<ul style="list-style-type: none"> <li>■ When offsetting an expense issued by Accounting Services to the PRU using AIC 247 or AIC 647 for a Master Trust balance discrepancy.</li> <li>■ When PRU identifies a Master Trust balance discrepancy locally and expenses using AIC 247 or AIC 647 on the unit's PS Form 1412.</li> </ul>	The unit must research the source of the difference (employee PS Form 1412) and issue financial adjustment memorandum (POS system-generated or PS Form 1908) with the indicated discrepancy.
25	Employee Item Utility	When offsetting an expense issued by Accounting Services using AIC 247 or AIC 647 for a difference between POS ONE employee items balance and ADM balance.	<ol style="list-style-type: none"> <li>a. The unit must research the expense charge for resolution.</li> <li>b. POS units use a manual log to track and resolve employee items that do not appear in the Unresolved Employee Items module.</li> </ol>

8-6.2.1 **Examples of Stock Differences**

8-6.2.1.1 **Stock In-Transit**

Accounting Services expenses the unit after 15 days for in-transit stock shipments using AIC 247 or AIC 647. The PRU must do the following:

- a. Contact the sender (e.g., SDO, SDC, or other office) and request documentation for the shipment.
- b. Research and identify if the shipment was received.
- c. If the shipment is received but not reported, pick up the in-transit stock into the unit's accountability. (This will generate a credit expense offsetting the original debit expense.)
- d. If the shipment is identified as lost or missing, do the following:
  - (1) Notify the Office of Inspector General (OIG).
  - (2) Notify the mail processing center (registry section if shipment was registered).
  - (3) Obtain OIG memorandum.
  - (4) Complete PS Form 2130, *Claim for Loss*.
  - (5) Follow the claim for loss process (see subchapter [8-7](#)). The district Finance office processes a journal voucher to credit AIC 647 and debit AIC 633.

8-6.2.1.2 **Partial Stock Shipment Loss**

To account for a partial shipment loss, PRUs must do the following:

- a. Report the total amount as shown on PS Form 17 in AIC 841.
- b. Record the shortage in AIC 767.
- c. Clear the shortage in AIC 367 with an offset to AIC 647; use Reason Code 05.
- d. File a statement from the SDO or SDC office confirming stock was shipped as supporting documentation for the AIC 647 entry on the unit's PS Form 1412.

8-6.2.1.3 **Stock Discrepancies in Sealed Packages**

To account for stock discrepancies in sealed packages, PRUs must do the following:

- a. Report the total amount as shown on PS Form 17 in AIC 841.
- b. Complete PS Form 8144, *Stamp Discrepancy Report*, in duplicate. Forward the original PS Form 8144 to the address printed on the form.
- c. Record the shortage in AIC 767 at the Unit Reserve Stock.
- d. Clear the shortage in AIC 367 with an offset to AIC 647; use Reason Code 05.
- e. File PS Form 8144 as supporting documentation for the AIC 647 entry on the unit's PS Form 1412.

#### 8-6.2.1.4 **Stamp Stock Destruction Discrepancy**

If the district transfers an expense from the SDO or SDC to the unit for a stamp destruction difference, the PRU must do the following:

- a. Research and resolve the difference.
- b. Conduct a count of stamp credit(s) if necessary.
- c. Clear any related overages or shortages as follows:
  - AIC 457 (withdrawal of an overage) with an offset to AIC 247; use Reason Code 05.
  - AIC 367 (payment of a shortage) with an offset to AIC 647; use Reason Code 05.
- d. File PS Form 17, certified by the Stamps Destruction Committee, as supporting documentation for the AIC 247 or AIC 647 entry on the unit's PS Form 1412.

## 8-7 Claim for Loss

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### 8-7.1 **Overview**

Postmasters, managers, and supervisors at PRUs must use AIC 633 to record an approved financial loss.

To report a financial loss, postmasters, managers, and supervisors must use PS Form 2130, *Claim for Loss*. PS Form 2130 is restricted to six designated reason codes to justify the request and allows the requestor to explain the cause of the loss.

Use AIC 633 to record a financial loss when evidence establishes that the postmaster, manager, or supervisor complied with policies and procedures for managing the postal installation and is therefore personally relieved from financial loss upon approval. (See table in part [8-7.3](#) for the appropriate Reason Code to use when making an entry in AIC 633 on PS Form 1412.)

Use AIC 180 to record any recovery of funds that were previously reported in AIC 633. (See table in part [8-7.3](#) for the appropriate Reason Code to use when making an entry in AIC 180 on PS Form 1412.)

The procedure for reporting a financial loss has two main parts: obtaining approval for the claim for loss and then recording the loss.

### 8-7.2 **Obtaining Approval of the Claim for Loss**

The process for approving a claim for loss is as follows:

- a. The postmaster, manager, or supervisor completes PS Form 2130, with supporting documentation and submits it to the DFM.
- b. The DFM reviews PS Form 2130 and the supporting documentation. The DFM may require the postmaster, manager, or supervisor to resubmit PS Form 2130 with additional explanation or documentation.
- c. Upon approval, the DFM returns PS Form 2130 and the supporting documentation to the originating PRU.

8-7.3 **Recording the Claim for Loss**

Upon receipt of the approved PS Form 2130 from the DFM, the postmaster, manager, or supervisor must do the following:

- a. Perform the appropriate PS Form 1412 accounting entry and use the appropriate Reason Code.
- b. Complete PS Form 2130, Section III, *Unit’s 1412 Entry Upon Receipt from Manager, Finance*, as follows:
  - (1) Enter the appropriate clearing AIC.
  - (2) Enter the amount.
  - (3) Enter the date the entry was performed.
  - (4) Signature of Installation Head.
- c. File PS Form 2130 locally as supporting documentation for the unit’s PS Form 1412.

The following table provides guidelines for processing a claim for loss:

Reason Code	Title	Description	Action	Accounting Entry
07	Burglary or Robbery	<p><b>Burglary</b> — breaking into a Postal Service facility and taking possession of accountable items and Postal Service funds during nonoperation hours.</p> <p><b>Robbery</b> — unlawfully taking of Postal Service funds or accountable items by the use of violence or intimidation during office hours.</p>	<p>Postal Inspection Service ascertains the loss of the Postal Service funds and stamp stock inventory.</p> <p>Inspection Service Investigative Memorandum is required in support of these activities.</p>	<p><b>APC Stamp Stock</b> The loss was originally reported in AIC 612. Initiate PS Form 824, <i>Journal Entry Form</i>, to request moving the approved amount from AIC 612 to AIC 633.</p> <p><b>SIA Retail Floor Stock</b> The loss was originally reported in AIC 639. Initiate PS Form 824 to request moving the approved amount from AIC 639 to AIC 633.</p>
08	Fire or Flood	Postal Service facility partially destroyed due to fire, flood, or natural disaster.	An authorized Postal Service official ascertains the loss of the Postal Service funds and stamp stock inventory.	<p><b>Cash Credit Accountability</b> The shortage was originally reported in AIC 764. Use AIC 364 and offset to AIC 633.</p>
15	Embezzlement	<b>Embezzlement</b> — criminally taking Postal Service funds or accountable items with the intent of depriving the Postal Service.	<p>The OIG audits the Postal Service funds and stamp stock inventory.</p> <p>An OIG Memorandum is required in support of these activities.</p>	<p><b>Traditional Accountability</b> The shortage was originally reported in AIC 767. Use AIC 367 and offset to AIC 633.</p>

<b>Reason Code</b>	<b>Title</b>	<b>Description</b>	<b>Action</b>	<b>Accounting Entry</b>
09	Uncollectible Customer Account Items	Uncollectible negative balance amount for customer's trust account.	The postmaster manager, or supervisor provides copy of carrier endorsed (moved left no address or address unknown) notification letter or written documentation as proof of collection efforts exhausted.	<b>Close Customer's Account</b> To bring the customer's account balance to zero, use AIC 053 or AIC 070 and offset with AIC 633.
10	Uncollectible Employee Items	Uncollectible employee items due to pending debts not identified or documentation not available. or grievance-arbitration settlement amount due from Postal Service.	The postmaster, manager, or supervisor provides written documentation as proof of efforts exhausted to resolve the debt or proof that Postal Service policies and procedures were enforced at the time of the loss. Grievance-arbitration settlement documentation required.	<b>Emergency Salary Cleared</b> The original entry was reported in AIC 754. Use AIC 354 and offset to AIC 633. <b>Travel Advance Cleared</b> The original entry was reported in AIC 755. Use AIC 355 and offset to AIC 633. <b>Cash Shortage Cleared</b> The shortage was originally reported in AIC 764. Use AIC 364 and offset to AIC 633. <b>Stamp Credit Shortage Cleared</b> The shortage was originally reported in AIC 767. Use AIC 367 and offset to AIC 633.
14	Lost or Stolen Stamp Stock Shipments	Stamp stock shipments from an SDO or SDC and not received at the unit, after it is determined the stock was lost or stolen.	The postmaster, manager, or supervisor contacts the OIG (and Registry section if the shipment was registered) for investigation. OIG memorandum is required.	Original Accounting entry is performed by Accounting Services as a debit to expense (AIC 647) to the UFN after 15 days of original shipment date. Use AIC 247 and offset to AIC 633.

# 9 Cash Management

This chapter contains the procedures for accepting, controlling, and reporting currency, credit and debit cards, and checks accepted for purchases. This chapter includes the following subchapters:

[9-1 Banking.](#)

[9-2 Credit and Debit Cards.](#)

[9-3 Checks.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 9-1 Banking

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### 9-1.1 Overview

The Postal Service conducts business in only United States (U.S.) currency (including coins). Therefore, field unit employees must not accept any foreign currencies as payment. Postal Service employees must safely control U.S. currency, customer checks, and money orders as follows:

- a. Do not loan, withdraw, or deposit postal funds in an unauthorized bank account.
- b. Do not exchange U.S. currency with other types of funds.
- c. Do not use postal funds for personal purposes.
- d. Safeguard postal funds from the public and conceal them from view.
- e. When postal funds are not continuously observed, maintain funds in a locked receptacle.
- f. Deposit all Postal Service funds to a Postal Service relationship bank account established by Corporate Treasury. (See Handbook F-3, *Treasury Management*.)

## 9-1.2 Banking Procedures for Postal Retail Units

Postal retail units (PRUs) consolidate funds generated from daily transactions into one bank deposit (or two deposits if you must deposit cash separately from checks).

PRUs must not make bank deposits for less than \$100. **Exception:** Check items (checks, money orders, traveler's checks, etc.) should be deposited within 5 business days, even if the total deposit is less than \$100. The PRU will not prepare a bank deposit for amounts less than \$100, but will record the funds in AIC 753, Cash Retained, on the unit's PS Form 1412, *Daily Financial Report*. The following business day, this amount will be recorded in AIC 353, Cash Retained on Hand From Previous Day, and continue to be reported in AIC 753 and AIC 353 on subsequent business days until the funds available for deposit equal or exceed \$100 (or within the 5 business days for check items). Postal funds recorded in AIC 753 must be retained in a secure location (see subchapter [3-2](#)).

**Note:** The office must continue to report all financial transactions daily on PS Form 1412.

When funds exceed normal operating needs during the day, retail associates (RAs) must remit advance deposits and record into AIC 751, Cash Remitted Advance, in addition to the final bank deposit in AIC 752.

If excess funds are generated throughout the day, PRUs may prepare a consolidated advance deposit. In the event that the financial institution requires separate deposits for cash and checks, no more than four (4) bank deposits may be prepared on a business day.

### 9-1.2.1 Reporting Bank Deposits

Report bank deposit remittances on PS Form 1412 in the appropriate AIC as follows:

Record...	On PS Form 1412 in...
Advance remittance of funds	AIC 751
Postal funds remitted as final bank deposit at the close of business (see Note)	AIC 752
Authorized unit cash reserve, retail associates cash retained, and unit postal funds not to exceed \$100 for retained bank deposit	AIC 753

**Note:** Bank deposits that cannot be dispatched on the same business day due to extended retail service hours or early dispatch schedules must be reported in AIC 752, Cash Remitted Final, and registered to the unit's safe or vault as a completed bank deposit and remitted to the bank on the next business day's earliest dispatch.

### 9-1.2.2 Preparing and Dispatching Bank Deposits

The procedure for preparing and dispatching bank deposits is as follows:

- a. The preparer completes a two-part deposit ticket: the original for the bank and the copy for the unit.
- b. The preparer enters the amount of currency on the deposit ticket by denomination. *Do not* deposit coins.
- c. The preparer ensures that all check items (checks, money orders, traveler's checks, etc.) are properly initialed and endorsed by the accepting employee (see subchapter [9-3](#)).
- d. The preparer enters the total amount of check items (checks, money orders, traveler checks, etc.) on the deposit ticket. Enclose a system-generated list or an adding machine tape showing the value of each check item.
- e. The preparer counts the funds in the presence of a witness (see "Note" below).
- f. The witness (if available) counts the funds in the presence of the preparer.
- g. Both the preparer and the witness (if available) must sign the deposit ticket.
- h. Both the preparer and the witness (if available) must ensure that the original deposit ticket, cash, check items (checks, money orders, traveler checks, etc.) and the list of check items are included in the tamper-evident plastic bag. Only use the tamper-evident plastic bags, ordered through the national contract, for remitting bank deposits.
- i. Prepare the tamper-evident plastic bag following instructions in the Bank Deposit Preparation Quick Reference Guide available at the accounting website. The direct Web site address is [http://blue.usps.gov/accounting/\\_pdf/BankDepositPrepGuide.pdf](http://blue.usps.gov/accounting/_pdf/BankDepositPrepGuide.pdf).
- j. Dispatch the tamper-evident plastic bag containing the bank deposit via Registered Mail service following established procedures for accepting and handling Registered Mail items.
- k. Maintain the duplicate copy of the deposit ticket as supporting documentation for the unit PS Form 1412. The duplicate copy of the deposit ticket must show the preparer signature and the witness signature (if applicable).
- l. If there are no bank deposits on a scheduled business day, do not prepare a zero bank deposit ticket. Report a "nil-bill" or "no deposit" to registry, as applicable, following procedures in Handbook DM-902, *Procedures for Preparing a Postal Bank Remittance for Mailing*, chapter 2.

**Note:** A witness must be used to verify the unit's bank deposit whenever possible. When a witness is not available, the preparer signs the deposit ticket on the "Verifier" line, and the "Witness" line is left blank. The preparer of the bank deposit has a financial responsibility regardless of whether a witness is or is not available.

It is the responsibility of the postmaster or unit manager to ensure proper procedures are followed in preparing daily bank deposits by monitoring banking differences issued by Accounting Services. Postmasters or unit managers must ensure expenses from banking reconciliations are researched and resolved in a timely manner (see subchapter [8-3](#)).

### 9-1.3 **Ordering Banking Supplies**

The Postal Service has a national contract with a vendor for all bank deposit tickets, endorsement stamps, and bank address stamps. All PRUs must order these supplies through the national contract.

PRUs must not use deposit tickets from another office.

#### 9-1.3.1 **Offices With Computer Access**

Offices with computer access must use eBuy2 to order banking supplies.

Place orders for bank deposit tickets approximately 6 weeks before the current supply runs out.

#### 9-1.3.2 **Offices Without Computer Access**

Offices without computer access must order banking supplies as follows:

- a. Request another PRU or eBuy2 requisitioner to place the order.
- b. For contract postal units (CPUs), the host Post Office will order deposit tickets.

All CPU orders will be mailed to the host Post Office.

To verify that the order was successfully submitted, do the following:

- a. Wait 2 days.
- b. Go to <http://blue.usps.gov/corptreasury>.
- c. Select the *Bank Relations* link and then the *Harland Reject Report* link.

If the order is not listed, the requisition was successfully executed and the order is being processed.

#### 9-1.3.3 **Ordering Bank Deposit Remittance Bags**

The procedure for ordering tamper-evident bank deposit remittance bags is as follows:

- a. Use the eBuy on-catalog requisition system to order the bank deposit bags from the Material Distribution Center (MDC) — Supplies, Equipment, and Retail Catalog. Each order must be for exactly 250 bags.
- b. Search for items using PSN 8105-11-000-0545.
- c. Offices without access to eBuy, use touch-tone order entry (TTOE), 800-273-1509. For TTOE ordering instructions, visit the MDC site at [http://blue.usps.gov/purchase/doc/ops\\_ttoeins.doc](http://blue.usps.gov/purchase/doc/ops_ttoeins.doc), or call 800-332-0317. (Enter PSN **without** the dashes in eBUY.)
- d. Allocate all charges to the FEDSTRIP number in the order.

**Note:** The host Post Office of a CPU must order the bank deposit remittance bags for the CPU using one of the two methods described above based on the host Post Office's access to eBuy. All orders will be sent to the host Post Office.

#### 9-1.4 **Reporting Bank Charges**

Bank charges are reported as follows:

- a. The Postal Service uses an account analysis statement analyzer tool to automatically review the monthly account analysis statements for field deposits to ensure charges are correct. Bank Relations reviews the analysis from the tool and determines the amount to pay.
- b. Payment is made via check or electronic funds transfer (EFT) through Accounts Payable at the San Mateo Accounting Service Center. The charges are expensed to the National Banking Program finance number at Corporate Treasury–Headquarters.

A hard copy invoice is sent monthly to the Bank Relations group within Corporate Treasury.

#### 9-1.5 **Replenishing Change Funds**

##### 9-1.5.1 **Using Local Relationship Banks**

To meet operational needs at large PRUs, managers and supervisors may request authorization to arrange with local relationship banks to obtain change funds (i.e., coins and small denomination bills).

*Local relationship banks* are local branches of the district depository bank. When no local branch exists, follow the procedures set up by the relationship bank. PRU employees and SSPC technicians may request authorization from the DFM to arrange for the local relationship bank to provide coins and small denomination bills needed by the office.

Once the DFM approves the request, and the arrangement with a local relationship bank is established, the following procedures apply:

- a. The PRU employee or SSPC technician requests the amounts required, up to the authorized amount of cash reserve, in coins and small denomination bills, from the local relationship bank.
- b. The local relationship bank issues the requested change funds with an invoice.
- c. The PRU employee or SSPC technician does the following:
  - (1) Verifies the amount received against the invoice and signs the invoice.
  - (2) Replaces the authorized cash reserve amount in the vault (large denomination bills) with the equivalent amount of coins and small denomination bills received. The total amount must be the same.
  - (3) Records the amount of large denomination bills from the authorized cash reserve in AIC 293 with an offset to AIC 752 on PS Form 1412.
  - (4) Attaches the PS Form 3544, *USPS Receipt for Money or Services*, or system-generated receipt to the invoice and submit as supporting documentation at closeout.

- d. The local relationship bank debits the Postal Service bank account for the amount of the change funds and related fees.
- e. Accounting Services reconciles the amount in AIC 293 with the amount reported by the relationship bank. Accounting Services will expense any discrepancy amounts to the UFN of the PRU.

### 9-1.5.2 Using Nonrelationship Banks

*Local nonrelationship banks* are local branches of banks other than a Postal Service depository bank.

PRU employees and SSPC technicians may arrange for local nonrelationship banks to make funds available for purchase (i.e., coins and small denomination bills).

When replenishing change funds through a local nonrelationship bank, follow this procedure:

- a. Purchase coins and small denomination bills from the bank with Postal Service funds.
- b. Verify the amount.
- c. If the bank issues an invoice for surcharges and fees, initiate an eBuy requisition for funding approval. If eBuy is not available, complete a PS Form 7381, *Requisition for Supplies, Services, or Equipment*, which unit management will approve for local payment.
- d. Record the amount of surcharge and fees paid in AIC 587, *Miscellaneous Services*, on the unit's PS Form 1412.
- e. Maintain bank invoices for surcharge and fees and the approved eBuy requisition or PS Form 7381 locally as supporting documentation for PS Form 1412.

### 9-1.6 Electronic Funds Transfers – Incoming

#### 9-1.6.1 PRU Procedure

Incoming electronic funds transfers (EFTs) are not recommended and are not permitted without approval of the DFM and concurrence from Accounting Services.

Customers must be given the option of converting local trust fund accounts to the Central Account Processing System (CAPS). CAPS guidelines and application procedures are located at <http://caps.usps.gov>.

If customers elect not to use CAPS, deposits to their local trust accounts can be made by cash or pin-based debit card at the office maintaining the accounts.

This procedure applies to both commercial mailers and federal government agencies mailing commercially.

If the DFM approves a business need to continue a customer's use of EFT, the following is required:

- a. The DFM must provide the details of the proposed EFT activity (e.g., dollar amount of activity, purpose, and frequency), to the manager of the ARB, Accounting Services, via fax at 651-406-3847.

- b. The DFM must inform the customer of the following:
  - (1) The Postal Service will continue to accept EFT for the specified circumstances.
  - (2) The minimum amount for each EFT is \$1,000.
  - (3) The EFT must be routed to the depository bank account that serves the PRU.
- c. For each EFT deposit, the customer must fax details of the transfer to the ARB at 651-406-3847. The details of the EFT transaction must include the following:
  - (1) The customer's name.
  - (2) The amount of the transfer.
  - (3) The reason for the transfer (e.g., item purchased or account number).
  - (4) The name and telephone number of the PRU to which the transfer is being sent.

See Appendix C, [Exhibit C-2](#), Incoming EFT Fax Form. The form may be given to customers for the purpose of notifying the ARB of a customer EFT deposit.

The PRU must record funds received from customers via EFT in the required trust AIC and offset to AIC 680 on the unit's PS Form 1412.

#### 9-1.6.2 **ARB Procedures**

Upon notification of incoming EFT activity, the ARB notifies the PRU or Business Mail Entry Unit (BMEU) that will receive the transfer. The ARB sends a Notification of EFT via fax to the PRU or BMEU with detailed information for the PRU or BMEU to deposit the funds into the customer's account and make the required entries on the PS Form 1412 to balance the deposit.

In the event the ARB is unable to determine the intended PRU:

- a. The funds are credited to the district, based upon the bank account of receipt.
- b. This transaction appears as a credit to line 44 of the district's Financial Performance Report.
- c. When the PRU determines that a customer's EFT was received but credited to the district, the unit can record the deposit to the appropriate trust account AIC and offset to AIC 647 on PS Form 1412.
- d. The unit contacts the district Finance office to request a journal voucher to transfer the funds to the unit and reverse the shortage entry.

### 9-1.7 **EFTs – Outgoing**

PS Form 3881-X, *Supplier and Payee Electronic Funds Transfer (EFT) Enrollment*, is for enrolling suppliers and other payees for EFT payments made through the Postal Service's Accounts Payable System.

The instructions printed on the form require each of the following three parties to complete their respective section before submitting to the Postal Service for processing:

- a. *The Postal Service representative doing business with the supplier or payee* completes Section B, USPS Information, identifying his or her organization, the supplier or payee, and any relevant contracts, and then gives the form to the supplier or payee.
- b. *The supplier or payee* completes Section C, Supplier/Payee Information, printing or typing the information required. The supplier or payee then takes the partially completed form to his or her financial institution for completion.

**Note:** The supplier or payee may also complete certain fields in Section D of the form, but in any event, the financial institution must verify all of the data in section D.

- c. *A representative of the supplier or payee's financial institution* prints or types (or verifies, if any of the data is already completed by the supplier or payee) the information required.

After the form is signed and dated by the official, the financial institution returns the completed form to the supplier or payee, who will return it to the Postal Service, or if requested, mail it to Accounting Services at the following address:

ACCOUNTS PAYABLE SUPPLIER MAINTENANCE GROUP  
ACCOUNTING SERVICES  
2700 CAMPUS DR  
SAN MATEO CA 94497-9432

PS Form 3881-X is available on the Postal Service Intranet. Go to <http://blue.usps.gov/forms>.

### 9-1.8 **Foreign Coins**

Banking institutions do not accept foreign coins.

RAs accept U.S. currency (includes coins) for all postal products. RAs are advised to be cautious in accepting coins since some foreign coins may look like U.S. coins.

PRUs must dispose of erroneously accepted foreign coins no more frequently than once a quarter by following these steps:

- a. The supervisor collects all foreign coins from the RAs and calculates the amount. **Note:** Foreign coins receive the same value as the U.S. coin of the same size.
- b. RAs must enter the amount of foreign coins submitted in AIC 647 on their PS Form 1412.

- c. The supervisor and a witness count all the foreign coins collected and complete and sign the Foreign Coin Disposition Receipt (see Appendix C, [Exhibit C-3](#)).
- d. The supervisor and a witness prepare and pack foreign coins by denomination amount accepted.
- e. The supervisor ships foreign coins along with a copy of the Foreign Coin Disposition Receipt via Registered Mail to the following address:  
ATLANTA MAIL RECOVERY CENTER  
US POSTAL SERVICE  
PO BOX 44161  
ATLANTA GA 30378-1161
- f. At closeout, the supervisor validates the amounts entered in AIC 647 on the unit's PS Form 1412 with the amount in the Foreign Coin Disposition Receipt.
- g. The closeout employee files the Foreign Coin Disposition Receipt locally as supporting documentation for the unit's PS Form 1412.

#### 9-1.9 **Converting Seized Cash to a Postal Service Commercial Check**

If money seized by the U.S. Postal Inspection Service (USPIS) during an investigation is deposited through designated PRUs, the procedure is as follows:

- a. The postal inspector schedules an appointment with the postmaster, manager, supervisor, or officer in charge (OIC) at the designated PRU.
- b. The postal inspector counts and sorts the seized cash, with bills of the same denomination bundled together, before arriving at the designated PRU.
- c. The postal inspector arrives at the PRU at the scheduled time.
- d. The postmaster, manager, supervisor, or OIC and the postal inspector do the following:
  - (1) Recount the money.
  - (2) Prepare and dispatch a bank deposit following procedures in part [9-1.2](#).
- e. The postal inspector submits to the postmaster, manager, supervisor, or OIC a completed original and copy of PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, with the name (Insp Serv Attn: [Inspector Name — FI, LN]), address of the receiving USPIS office or Postal Inspector and signature of the requesting Postal Inspector. Check the Other Refunds box and provide the following explanation: "Seized money from USPIS, Inspection Service Division Finance # XX-XXXX" (Finance Number for reference only.)
- f. The postmaster, manager, supervisor, or OIC submits the completed original and copy of PS Form 3533 to an RA.
- g. The RA does the following:
  - (1) Enters the full amount in AIC 280 and offsets the dollar amount to AIC 751 and the coin amount to AIC 753 on PS Form 1412.

- (2) Attaches the PS Form 3544 (manual or system-generated receipt) to the original PS Form 3533.
- (3) Attaches a copy of the PS Form 3544 to the copy of PS Form 3533.
- h. The postmaster, manager, supervisor, or OIC signs the original and copy of PS Form 3533 on the Certifying Employee Signature line.
- i. The RA signs the original and copy of PS Form 3533 on the Witness Signature line.
- j. The RA keeps the original PS Form 3533 with the PS Form 3544 attached.
- k. The RA returns the copy of PS Form 3533 with a copy of PS Form 3544 attached to the postal inspector.
- l. The postal inspector submits a completed PS Form 715, *Property/Evidence Tag/Label*, to the postmaster, manager, supervisor, or OIC.
- m. Upon receipt of the completed PS Form 715, the postmaster, manager, supervisor, or OIC prints his or her name, signs, and dates the form in the Chain of Custody section.
- n. The postmaster, manager, supervisor, or OIC returns the PS Form 715 to the postal inspector.
- o. At the close of business, the RA submits the original PS Form 3533 with the PS Form 3544 attached to the closeout employee.
- p. The postmaster, manager, supervisor, or OIC submits the original PS Form 3533 with the PS Form 3544 attached to the Scanning and Imaging Center.
- q. The closeout employee files a copy of the PS Form 3533 as supporting documentation for the unit's PS Form 1412.
- r. The USPIS receives a Postal Service commercial check at the mailing address noted on PS Form 3533.

**Note:** PRUs must comply with these instructions. The PRU must not issue a no-fee money order.

## 9-2 Credit and Debit Cards

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### 9-2.1 Credit Cards

The Postal Service accepts the following credit cards for the purchase of most Postal Service products and services as detailed in this section:

- American Express (AMEX).
- Carte Blanche.
- Diners Club.
- Discover.
- JCB.
- MasterCard.
- Visa.

**Note:** Credit and debit card terminals will not accept any unauthorized card. All of the above cards must be signed to be accepted.

Credit cards are accepted at all PRUs for postal products and services except for the following:

- a. Trust fund deposits at the PRU including but not limited to:
  - Express Mail corporate accounts.
  - Permit Imprint accounts.
  - Periodicals accounts.
  - Business Reply Mail and Postage Due accounts.
- b. Precanceled stamps.
- c. Money orders (principal amount).
- d. Payment for periodicals or permit imprint mailings.
- e. Collect on Delivery (COD) funds.
- f. Money by wire (principal amount).
- g. Payment for an employee debt.
- h. Passport application fees payable to the U.S. Department of State.

**Note:** Customers may order stamps and make purchases with American Express, Discover, MasterCard, and Visa credit cards by calling 800-STAMP-24 (800-782-6724) or when purchasing products at [www.usps.com](http://www.usps.com).

9-2.1.1 **Acceptance Procedures**

The procedure for accepting credit cards is as follows:

- a. The RA swipes the credit card through the magnetic card reader and follows the prompts. If the card is approved, a receipt will print.
 

**Note:** If a card has been swiped three times, the terminal will prompt for a manual entry of the embossed card number.
- b. For transactions of more than \$25.00, the customer signs the system-generated receipt.

For these credit cards...	The signature on the receipt must match...
American Express, Carte Blanche, Diners Club, Discover Card, and MasterCard.	the signature on the back of the card and the name embossed on the front of the card.
Visa and JCB.	the signature on the back of the card.

**Note:** The POS system prints credit card receipts for transactions of \$25.00 or less without a signature line. The Verifone Tranz 380 will continue to print the signature line for transactions of \$25.00 or less until programming changes can be made; however, customers are not required to sign the receipt for these transactions.

- c. RAs may not accept unsigned cards. If a customer presents an unsigned card, the RA may accept the card for payment as follows:
- (1) The customer must sign the back of the credit card.
  - (2) The customer must provide two forms of identification — one must be a photo ID.
  - (3) The signature must match identification.
- Note:** Cards with the words “See ID” or containing two signatures on the signature panel may not be accepted (applies to both personal and business credit cards).
- d. The RA records credit card transactions in AIC 762 on PS Form 1412. In addition, RAs may accept business credit cards in accordance with the following requirements:
- Must be signed and signature must be that of the authorized user.
  - May or may not have an individual name embossed on front along with business name.
  - Each authorized user within a business or company must have his or her own card.

Letters of authorization from businesses allowing multiple users for one card are not allowed.

**Note:** Credit card receipts must be kept in a separate and secure location. They should be kept secure enough that only those with an official “need to know” have access to them.

## 9-2.2 PIN-based Debit Cards

RAs may accept the following PIN-based debit cards for payment for all postal products and services:

- Armed Forces Financial Network.
- NYCE.
- Interlink.
- Pulse PAY.
- Cash Union 24.
- Maestro.
- Quest.
- Alaska Option.
- ATH.
- Jeanie.
- STAR SYSTEMS.
- ACCEL.
- Shazam.
- Electronic Benefit Transfer (EBT) cards.

Any changes to the list of accepted PIN-based debit cards will be announced in the *Postal Bulletin*.

If the customer presents a debit card that is not authorized, the terminal will not approve the transaction.

The procedure for RAs accepting PIN-based debit cards is as follows:

- a. In non-POS units, press the six (6) key on the Tranz 380. In POS units, select debit card when prompted on the POS screen.
- b. Swipe the debit card through the magnetic card reader, and follow the prompts.
- c. Key in the amount of the purchase transaction.
- d. When the system prompts “Cash back,” ask the customer if he or she would like cash back.
  - Cash back is only offered if cash is available.
  - Cash retained limits must not be increased.
  - Cash back can only be given to customers making a purchase.
- e. Key in the amount of cash back requested, if applicable. Cash back amounts must be in increments of \$10.00 up to a maximum of \$50.00.
- f. Ask the customer to enter their personal identification number (PIN) using the PIN pad.
- g. If approved, the magnetic card reader will print a Post Office receipt and then print a customer receipt. Receipts will show the amount purchased, the cash back amount, and the grand total.
- h. Give the customer receipt to the customer.
- i. Record PIN-based debit card transactions in AIC 772 on PS Form 1412.

**Note:** PIN-based debit card receipts must be kept in a separate and secure location. They should be kept secure enough that only those with an official “need to know” have access to them.

### 9-2.3 Overcharges

#### 9-2.3.1 Credit Cards

RAs may correct overcharges to customer credit cards by voiding the original transaction and reprocessing the transaction for the correct amount.

Overcharges must be corrected on the same business day as they occurred and before closing out the business day's card transactions.

Overcharges found after the business day must be corrected through Accounting Services.

*If a customer reports a credit card overcharge error on the day of the transaction, the RA who processed the original transaction does the following:*

- a. Verifies that the customer's credit card was overcharged.
- b. Voids the transaction and charges the card for the correct amount.

**Note:** Credit card voids must be processed on the same terminal, by the same RA, on the same day as the original transaction. If the original RA is not available, follow the procedure for errors identified after the day of the transaction.

*If the customer reports a credit card overcharge error after the day of the transaction, the RA does the following:*

- a. Verifies that the customer's credit card was overcharged.
- b. Obtains the customer's receipt and contact information (i.e., name, address, and telephone number). If the customer's receipt cannot be obtained, contact the AHD for further investigation. A customer's statement from a financial institution is not valid proof of an overcharge.
- c. Informs the customer that he or she will be contacted when the issue is resolved.
- d. Calls the AHD to log a ticket requesting a credit to the customer's credit card.
  - (1) The AHD forwards the ticket to the Accounting Reconciliation Branch (ARB), who will contact the PRU within 8 business hours concerning the credit adjustment and documentation required.
  - (2) The ARB issues a credit to the customer card and expenses the amount to AIC 647 to the UFN of the PRU.
- e. After verifying that a customer's credit card was overcharged, the RA who completed the original transaction enters the overcharged amount in AIC 247 on PS Form 1412.

**Note:** The ARB is the only facility authorized to issue credit to a customer's card for transactions that originate at PRUs.

#### 9-2.3.2 **PIN-based Debit Cards**

*If a customer reports a pin-based debit card overcharge error on the day of the transaction, the RA who completed the original transaction does the following:*

- a. Verifies that the customer's debit card was overcharged by reviewing the clerk report from the credit and debit card terminal.
- b. For documentation only, completes PS Form 3533. Write "debit overcharge" on the form, and include the following:
  - (1) Receipt information.
  - (2) Amount overcharged.
  - (3) Signature of the supervisor or designated employee.
- c. Issues the customer a no-fee money order for the overcharged amount. Ensure the fee for the no-fee money order is reported in AIC 586; POS and eMOVES units use Reason Code 40, Same Day Debit Card Overcharge. (Do not make any refund or disbursement entries on PS Form 1412.)
- d. Records the amount and money order number on PS Form 3533.
- e. Has the customer sign the PS Form 3533.
- f. Staples the PRU's copy of the debit card receipt to PS Form 3533 and submits at close of business with other supporting documentation.
- g. Ensures that AIC 772 on PS Form 1412 matches the debit transaction amount from the credit and debit card terminal.

**Note:** If the original RA is not available, follow the procedure for errors identified after the day of the transaction.

*If a customer reports a pin-based debit card overcharge error after the day of transaction, the RA does the following:*

- a. Verifies that the customer's debit card was overcharged by reviewing the batch report from the credit and debit card terminal.
- b. Obtains the customer's receipt and contact information (i.e., name, address, and telephone number). If the customer's receipt cannot be obtained, contact the AHD for further investigation. A customer's statement from a financial institution is not valid proof of an overcharge.
- c. Informs the customer that he or she will be contacted when the issue is resolved.
- d. Calls the AHD to log a ticket requesting a credit to the customer's debit card.
  - (1) The AHD forwards the ticket to the ARB. The ARB contacts the unit within 8 business hours concerning the credit and provides instructions on what action to take.
  - (2) The ARB initiates an adjustment for the customer's card or instructs the unit on how to process a refund with the correcting PS Form 1412 entries to be made.

**Note:** The ARB is the only facility authorized to issue adjustments for debit card transactions that originate at PRUs. Any refund given without ARB review and instruction may result in a shortage expense to the PRU.

## 9-2.4 Undercharges

### 9-2.4.1 Credit Cards

RAs may correct undercharges to credit cards when found.

*If a customer reports a credit card undercharge error on the day of the transaction, the RA who processed the original transaction does the following:*

- a. Verifies that the customer's credit card was undercharged.
- b. Voids the transaction and charges the card for the correct amount.

Credit card voids must be processed on the same terminal, by the same RA, on the same day as the original transaction. If the original RA is not available, follow the procedures for errors identified after the day of the transaction.

*If a customer reports a credit card undercharge error after the day of transaction, the RA does the following:*

- a. Verifies that the customer's credit card was undercharged.
- b. Processes customer card for the undercharged amount and have the customer sign the system-generated receipt.
- c. Enters the undercharged amount in AIC 247 and offsets to AIC 762.
- d. After verification that a customer's credit card was undercharged, the RA who completed the original transaction enters the undercharged amount in AIC 647 on PS Form 1412.

**Note:** If the original transaction and adjustment are processed by the same RA, no AIC entries are required.

*If an RA identifies that a customer's credit card was undercharged after the customer has left the PRU, the postmaster, manager, or supervisor does the following:*

- a. Pursues local collection.
- b. Counts the cash or stamp credit of the RA who completed the original transaction.
- c. Follows normal count procedures for handling overages or shortages.

**Note:** It is a violation of card rules and regulations to charge a customer without his or her knowledge or consent.

#### 9-2.4.2 PIN-based Debit Cards

*If a customer reports a pin-based debit card undercharge error on or after the day of the transaction, the RA does the following:*

- a. Verifies that the customer's debit card was undercharged.
- b. Processes the customer's card for the undercharged amount and asks the customer to enter his or her PIN using the PIN pad.
- c. Enters the undercharged amount in AIC 247 and offsets to AIC 772 on PS Form 1412.
- d. After verifying that a customer's pin-based debit card was undercharged, the RA who completed the original transaction enters the undercharged amount in AIC 647 on PS Form 1412.

**Note:** If the original transaction and adjustment are processed by the same RA, no AIC entries are required.

*If an RA identifies that a customer's pin-based debit card was undercharged after the customer has left the PRU, the postmaster, manager, or supervisor does the following:*

- a. Pursues local collection.
- b. Counts the cash or stamp credit of the RA who completed the original transaction.
- c. Follows normal count procedures for handling overages or shortages.

**Note:** It is a violation of card rules and regulations to charge a customer without his or her knowledge or consent.

#### 9-2.5 Receipts Disposal Procedures

Field units must dispose of credit and debit card receipts after the required 2-year retention period.

Units with on-site capability to shred documents must do so.

Units that do not have the capability to shred documents on site must do the following:

- a. Submit the credit and debit card receipts to their servicing stamp distribution office (SDO) or stamp distribution center (SDC) for destruction.
- b. Bundle the receipts and submit them by Registered Mail, following the normal scheduled return or destruction procedures, with a signed memo requesting that the receipts be shredded.

**Note:** SDOs and SDCs do not make any accounting entries in the stamp distribution System for these receipts since they have no value.

### 9-2.6 Refunds

PRUs process all refunds and exchanges for postal products or services purchased with credit or debit cards. (See *Mailing Standards of the United States Postal Service*, Domestic Mail Manual 604.9.0.)

Postal Service refund and exchange policies are the same regardless of whether the payment method is cash, check, credit card, or debit card.

### 9-2.7 Retrieval Requests

A retrieval request is a request initiated by the financial institution that issued the customer's credit or debit card for a legible copy of a credit or debit card receipt. The procedure for retrieval requests is as follows:

- a. The Postal Service card processor sends the retrieval request to the ARB.
- b. The ARB contacts the PRU where the original transaction occurred.
- c. The PRU must promptly locate the requested receipt and if possible, enlarge it on a photocopy machine. A legible copy must be submitted.
- d. The PRU employee sends a legible photocopy to the ARB via fax or mail.
- e. If a PRU does not respond immediately to a retrieval request (as instructed by the ARB), a chargeback may be issued to the PRU.

**Note:** Processing a retrieval request is a time-sensitive procedure. The PRU employee must respond to the ARB immediately after receiving a request. Failure to do so could result in monetary loss of the sale, which will result in an expensed item for the PRU.

### 9-2.8 Chargebacks

A chargeback occurs when the financial institution debits the Postal Service for a previously settled credit or debit card transaction.

Chargebacks are processed as follows:

- a. The ARB contacts the PRU for documentation of the transaction.
- b. If the chargeback is not resolved, the ARB expenses the disputed amount to the PRU's UFN.
- c. If the RA accepted the credit or debit card incorrectly, the PRU is responsible for initiating collection procedures to clear the expense.
- d. A chargeback must be disputed within the timeframe established by the credit or debit card company.
- e. The PRU must respond to a chargeback immediately after receiving a request. Failure to do so could result in monetary loss of the sale, which will result in an expense for the PRU.

**Note:** Do not give the customer a copy of the Postal Service's credit or debit card receipt. If a customer requests a copy of the receipt, refer the customer to his or her issuing financial institution for assistance.

### 9-2.9 Credit and Debit Card Terminals

If a credit and debit card terminal is lost, missing, or stolen, contact the USPS and Office of Inspector General (OIG) immediately.

## 9-3 Checks

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### 9-3.1 Overview

Employees may accept personal checks, bank checks, government agency checks, business checks, traveler's checks, and AMEX gift checks, and money orders (postal and nonpostal) for customer transactions when presented with a valid photo-bearing ID as follows:

- a. Checks are accepted for all postal products, except money order and Sure Money transactions.

**Note:** U.S. Treasury checks, traveler's checks, and AMEX gift checks are acceptable for the purchase of postal money orders.

- b. Customer checks must be made payable to "US Postal Service" or "Postmaster."
- c. Traveler's checks and AMEX gift checks are accepted only when at least 50 percent of the face value is used to purchase Postal Service products or services.
- d. Checks may be accepted for payment of a COD item provided the check is made payable to the sender.
- e. Checks that have been mailed in for payments must be endorsed "by mail" on the face.

Do not accept the following checks:

- a. Checks in currency other than U.S. dollars.
- b. Checks drawn on foreign banks, unless they are drawn on a U.S. branch of that bank.
- c. Personal or business checks from customers whose name appears on the bad check list.
- d. Personal or business checks without the customer's name and address printed on the check from the check manufacturer.
- e. Government agency checks without the agency name printed on the check from the check manufacturer.
- f. Post-dated checks.
- g. Third-party checks. (A check made payable to the presenter and endorsed on the back as payable to "US Postal Service" or "Postmaster.")

**Note:** POS systems have a bad check file which is an electronic version of the bad check list. If a check accepted through the POS system is listed in the bad check file, the check will be declined and the RA must request another form of payment from the customer. If a customer is listed in the POS bad check file in error, the supervisor has the option to override the system to accept the check.

9-3.2 **Check Acceptance Requirements**

All checks accepted at field units must be presented with a valid (nonexpired), photo-bearing identification that also contains the customer's (presenter's) signature.

The accepting employee records the name and identification number on the face of the check.

The valid, photo-bearing identification must be one of the following:

- State-issued driver's license.
- State-issued, nondriver identification.
- Passport (foreign or domestic).
- U.S. military identification.
- Other U.S. government-issued identification that shows the customer's picture and signature.

Checks accepted as payment for specific products or services such as Post Office Box rents, caller service fees, trust account deposits, etc., must have that information recorded on the face of the check by the acceptance employee.

Employees who accept traveler's checks and AMEX gift checks should follow all special instructions appearing on these forms of payment.

**Note:** Employees must use caution when accepting any financial documents as they are easy to replicate or counterfeit using modern technology.

Employees must accept checks in compliance with the requirements in the following table as well as any additional specific instructions from the postmaster or the district.

	<b>Personal Checks</b>	<b>Business Checks</b>	<b>Bank Checks</b>	<b>Government Agency Checks</b>	<b>Traveler's Checks</b>	<b>AMEX Gift Checks</b>	<b>Checks by Mail</b>
Photo ID with signature required	Y	Y	Y	Y	Y	Y	N
Photo ID with signature must match signature on check	Y	N	N	N	Y	Y	N
Name must be imprinted on check from the printer	Y	Y	N	Y	N	N	Y
Address must be imprinted on check from the printer	Y	Y	N	N	N	N	Y
Telephone number required	Y	Y	N	Y	N	N	N

	Personal Checks	Business Checks	Bank Checks	Government Agency Checks	Traveler's Checks	AMEX Gift Checks	Checks by Mail
Verify that the customer or business is not on the bad check list	Y	Y	Y	N	N	N	Y
Payable to U.S. Postal Service or Postmaster by title	Y	Y	Y	Y	Y	Y	Y
Check must not exceed the amount of purchase	Y	Y	Y	Y	N	N	Y

The following sample check illustrates where customer identification information must be placed:

Place customer identification information here

Sue Smith  
123 Main Street  
Anytown, Anywhere 54321

Date May 2007 101

PAY TO THE ORDER **POSTMASTER** \$ **XXX.XX**

**XXX** <sup>xx/100</sup> DOLLARS

First Bank  
Anytown, Anywhere 54321

MEMO Sue Smith

:00000000: 000000000 0101

Do not write below this line.

### 9-3.3 Cashing Checks

PRU employees may cash the following financial documents, provided sufficient funds are available:

- U.S. Treasury checks.\*
- Postal Service salary checks.
- Postal Service commercial checks.

**Note:** PRUs must not hold funds overnight for the purpose of cashing checks.

Employees must cash checks listed in [9-3.3](#) in compliance with the following requirements as well as any additional specific instructions from the postmaster or the district:

- a. The customer's name must be printed on the check.
- b. The photo ID with signature must match the signature endorsement on the back of the check.
- c. The photo ID information must be recorded on the face of the check by the cashing employee.
- d. The check date cannot be more than 1 year old.

\*At POS ONE offices, AIC 255, Treasury Check Cashing Fee, will be used to report the fee assessed for cashing a Treasury check. Treasury checks issued from USPS are exempt from this fee.

#### 9-3.3.1 **Check Cashing Identification Requirements**

All checks cashed at PRUs must be presented with a valid (nonexpired), photo-bearing ID that also contains the customer's (payee's) signature.

The valid, photo-bearing ID must be one of the following:

- State-issued driver's license.
- State-issued, nondriver identification.
- Passport (foreign or domestic).
- U.S. military identification.
- Other U.S. government-issued identification showing the customer's picture and signature.

#### 9-3.3.2 **Checks Prohibited for Cashing**

Do not cash checks that match the following descriptions:

- a. Those that appear altered.
- b. From a third party.
- c. For anyone other than the payee(s) named on the face of the check.
- d. Where the signature on the ID does not match the signature on the check.
- e. For more than the amount imprinted as a limit on the face of the document.
- f. Payable to a business, an organization, society, institution, government agency, corporation (LLC or others), or partnership. These items must be deposited or negotiated at a bank or financial institution.
- g. Issued by an employee.

### 9-3.4 Endorsing Checks

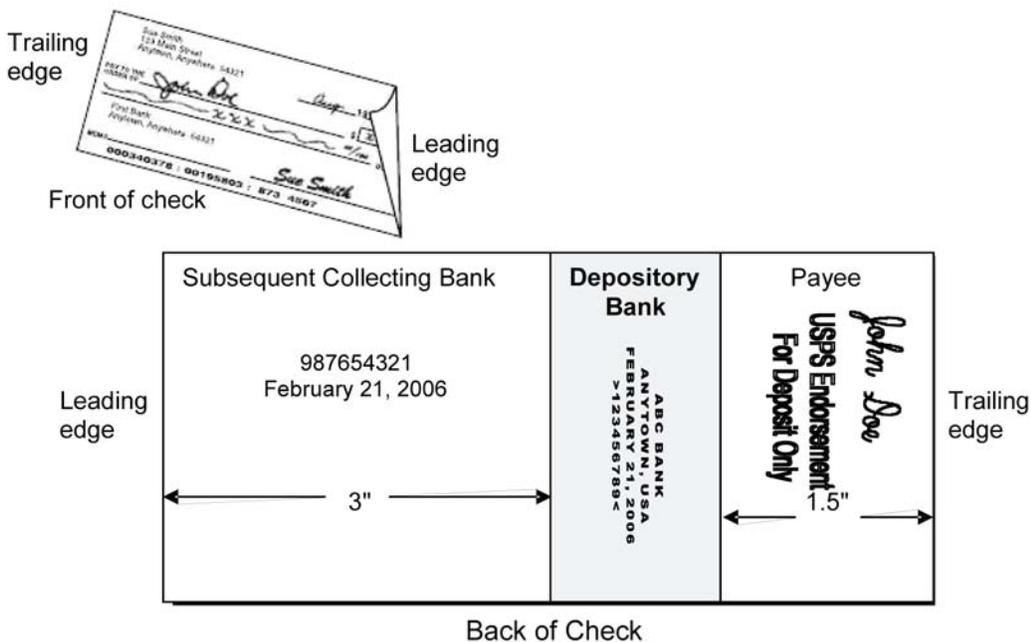
The following sample illustrates the Postal Service’s required endorsement on the back of each check and money order accepted for deposit:

POS	Manual Endorsement
FOR DEPOSIT ONLY USPS FINANCE # XX-XXXX UNIT ID XXXX CITY, STATE CLERK # ACCOUNT # XXX-XXXX	FOR DEPOSIT ONLY USPS UNIT ID XXXXXXXXXXXX ACCOUNT # XXX-XXXX CLERK: _____ DATE: _____

The Postal Service’s required endorsement must fit within the 1.5-inch trailing edge on the back of the check.

Units that continue to use the round date stamp must ensure that the endorsement and round date stamp fits within the 1.5-inch trailing edge on the back.

The following sample illustrates how to endorse the back of a check:



### 9-3.5 Returned Customer Checks

Returned checks are customer checks returned unpaid from Postal Service bank accounts.

Returned checks are debited to a service-wide expense account and Accounting Services handles check collection and resolution.

Field unit employees must not accept payment from the customer for returned checks that have been placed for collection.

All funds received as a result of check collection attempts, for these checks, are credited to a servicewide expense account.

9-3.5.1 **Collection of Nonsufficient Funds for Returned Checks That Were Properly Accepted**

The Postal Service uses the services of a national collections contractor to collect nonsufficient funds (NSF) checks. NSF checks are handled as follows:

- a. NSF checks are automatically re-deposited as a second attempt for payment.
- b. If the second attempt is not successful, checks are sent to Accounting Services, Account Reconciliation Branch (ARB) for processing.
- c. Accounting Services ARB determines if the checks were properly accepted.
- d. If Accounting Services ARB deems a check to be improperly accepted, the Postal Retail Unit is expensed and the NSF check is sent to the Postal Retail Unit for resolution (see [9-3.5.2](#)).
- e. If Accounting Services ARB deems a check to be properly accepted and the NSF check is less than \$5,000, the check is sent to the national collection agency.
- f. Accounting Services ARB attempts collection on all NSF checks for \$5,000 or more. If collection is unsuccessful, these checks are then forwarded to the national collection agency.
- g. The ARB or the collection agency will add a \$30 returned check fee when pursuing collection efforts.
- h. Accounting Services ARB notifies the Postal Inspection Service for checks that are part of a scam to pass bad checks.

9-3.5.2 **Collection and Processing of Expensed Nonsufficient Funds for Checks That Were Improperly Accepted**

Returned checks improperly accepted by Postal Service personnel or Contract Postal Units (CPUs) are charged back to the accepting unit through the Accounting Services, Account Reconciliation Branch (ARB) expense notification processes AIC 647.

The Postal Retail Unit Postmaster, manager, or supervisor then performs the following:

- a. Pursues local collection from the customer or collects from the accepting Postal Service employee or CPU, while adhering to the applicable collective bargaining agreement and the Debt Collection Act.
- b. Adds a \$30 returned check fee when pursuing local collection efforts.
- c. Ensures the amount of the returned check is entered in AIC 247 and the \$30 returned check fee is entered in AIC 126 on PS Form 1412, *Daily Financial Report*.

**Note:** PRUs must not accept local payments for returned checks processed by Accounting Services. Inform the customer to wait for the collection letter from either Accounting Services or the collection agency.

**9-3.5.3 Bad Check List**

Accounting Services generates a national bad check list. The list is sorted by area and forwarded to each district Finance manager or designee for distribution to PRUs, CPUs, and business mail entry units within each district. (POS systems have a bad check file which is an electronic version of the paper bad check list.)

Accounting Services removes customers from the bad check list once their debt is paid. However, local management may, at their discretion, continue to keep a customer on the bad check list.

# 10 Postal Money Orders

This chapter describes the responsibilities and procedures for handling domestic and international postal money orders. This chapter also includes the procedures for lost, stolen, spoiled, and voided money orders, and replacements. This chapter includes the following subchapters:

[10-1 Selling Domestic and International Money Orders.](#)

[10-2 Cashing Domestic and International Money Orders.](#)

[10-3 Money Order Inquiries and Replacements.](#)

[10-4 Lost or Stolen Money Order Stock and Imprinters.](#)

[10-5 Spoiled and Voided Money Orders.](#)

[10-6 Money Order Voucher Retention.](#)

[10-7 Bait Money Orders.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 10-1 Selling Domestic and International Money Orders

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### 10-1.1 General Information

Postal money orders can only be purchased using the following payment methods:

- United States (U.S.) currency (includes coins).
- U.S. Treasury checks.
- Traveler's checks payable in U.S. dollars.<sup>1</sup>
- American Express gift checks payable in U.S. dollars.<sup>1</sup>
- Pin-based debit cards.

The maximum amount of any single domestic money order is \$1,000.

Customers who wish to purchase postal money orders, Sure Money, or stored value cards that total \$3,000 or more during the same business day must complete a PS Form 8105-A, *Funds Transaction Report (FTR)*. See part [10-1.2](#).

1. Traveler's checks and American Express gift checks are accepted only when at least 50 percent of the face value is used to purchase postal products and services.

When selling postal money orders, retail associates (RAs) must:

- a. Ensure money orders are printed with the current date.
- b. Report money order sales on PS Form 1412, *Daily Financial Report*, on the day of issue.
- c. Use the AICs listed in the following table to report money order sales and fees:

AIC	Master Title	Description
100	Domestic Money Order Sales — Value	Funds collected for the value of domestic money orders issued.
101	Domestic Money Order Sales — Fee	Funds collected from fees for domestic money orders issued.
102	International Money Order Sales — Value	Funds collected from the value of international money orders (MP1) issued.
103	International Money Order Sales — Fee	Funds collected from the fees for international money orders (MP1) issued.

See *Mailing Standards of the United States Postal Service*, International Mail Manual (IMM<sup>®</sup>) 371 for additional information on international money orders (MP1).

See *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM<sup>®</sup>) 503.14.0 for additional information on domestic money orders.

## 10-1.2 Bank Secrecy Act (Anti-Money Laundering Compliance)

### 10-1.2.1 Forms

To comply with the Bank Secrecy Act (BSA), customers must complete a PS Form 8105-A and present valid identification as follows:

- a. For all sales of money orders and Sure Money transactions totaling \$3,000 or more to the same customer in the same day. Fees charged for transactions do not count toward the \$3,000 limit. Separate transactions to one customer over the course of 1 day count toward the \$3,000 filing threshold.
- b. When cashing money orders that total more than \$10,000 per day, per customer.

A PS Form 8105-B, *Suspicious Transaction Report (STR)*, is:

- a. Used to report any potentially suspicious activity.
- b. Completed as soon as possible after the suspicious transaction has ended.

Federal law prohibits notifying the customer that a suspicious report is being completed; therefore, RAs must complete the PS Form 8105-B after the customer leaves the counter line.

Submit PS Forms 8105-A and 8105-B to the address on the front of the form the same day that the form is completed. Use the most current edition of PS Forms 8105-A and 8105-B. Forms may be ordered from the Material Distribution Center (MDC).

Postal retail units (PRUs) must log PS Form(s) 8105-A before submitting. A sample tracking log is available on Corporate Treasury's Web site.

- a. Go to <http://blue.usps.gov/corptreasury>.
- b. Click *Bank Secrecy Act*.
- c. Under "BSA Compliance," click *Sample Log*.

The direct URL for the log is [http://blue.usps.gov/corptreasury/\\_xls/BSA-LOG.xls](http://blue.usps.gov/corptreasury/_xls/BSA-LOG.xls).

#### 10-1.2.2 Identification Requirements

Customers must provide a Social Security number and valid government-issued identification (or acceptable alternative) when completing a PS Form 8105-A.

Acceptable replacements for Social Security number are:

- Passport number. Also enter the country of issue.
- Alien registration number.
- Employer identification number, if the financial instruments are being purchased on behalf of a business.
- Tax identification number.

Acceptable forms of government-issued photo identifications are:

- Local, state, or federal issued photo-identification cards.
- Passport.
- Alien registration card.
- Military identification card.
- Matricula Consular identification cards issued by the government of Mexico.
- VISA border-crossing cards issued by the U.S. government.
- Tribal identification cards, which are issued by Indian tribes throughout the United States.

Except for passports and Matricula Consular cards, no photo identifications from other countries may be accepted.

To ensure customer identification requirements are met, RAs must do the following:

- a. Verify that the PS Form 8105-A is filled out completely.
- b. Verify that the customer's ID is valid.
- c. Sign the PS Form 8105-A in the appropriate space as confirmation of ID check.

Additional information on the BSA can be found at <http://blue.usps.gov/corptreasury/bsa.htm>.

For questions related to the BSA, e-mail the Compliance Office at [bsa@usps.gov](mailto:bsa@usps.gov).

## 10-2 Cashing Domestic and International Money Orders

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### 10-2.1 Postal Retail Unit Procedures

#### 10-2.1.1 For All Postal Money Orders

PRU employees must cash domestic and international money orders in accordance with the following procedures as well as in accordance with any additional specific instructions from the postmaster or district:

- a. Verify that the money order is not on the Missing, Lost, or Stolen list in the current *Postal Bulletin*.
- b. Cash the money order only in the exact amount imprinted at time of issue, up to the authorized maximum amount.
  - (1) Use of a title (e.g., Mr. and Ms.) is not required when endorsing a money order.
  - (2) A money order made payable to more than one person will be cashed for either person if the conjunction “or” is used. If no conjunction is used, all persons named on the face of the item must sign and provide ID as required.
- c. Verify that the money order is authentic (see Notice 299, *U.S. Postal Money Order Reference Card*). Check money order security features for signs of alteration, counterfeit, or fraud before cashing (see part [10-2.2](#)).

If necessary, call the Money Order Verification System at 866-459-7822 as an additional tool to validate issuance of a postal money order.

See part [10-2.3](#).

The customer seeking payment must do the following:

- a. Present photo identification.
- b. Appear as the payee (Pay To) or purchaser (From) on the money order.
- c. Sign the money order in the presence of the RA.

The cashing employee must record the photo ID information on the face of the money order.

The signature of the purchaser or payee must match the signature on the photo ID, except for the following instances:

- a. A customer who cannot write may endorse using a mark; however, a non-Postal Service witness must provide a photo ID and endorse.
- b. When payable to a minor; a father, mother, or legal guardian must provide a photo ID and endorse the money order.
- c. When payable to a person declared incompetent by a court, the legal guardian or other duly authorized person may endorse and cash the money order. A copy of the proof of authority must be submitted and filed at the local PRU.
- d. A customer with power of attorney may endorse and cash a money order for a payee who gave the person that authority. A copy of the power of attorney must be submitted and filed at the local PRU.

## Postal Money Orders

- e. An executor or court-appointed administrator of an estate may endorse and cash a money order payable to a deceased person. A copy of the appointment must be submitted and filed at the local PRU.
- f. When payable to a business, a representative from that business may cash the money order only if the representative has been given that authority. A list of representatives for that business must be submitted and filed at the local PRU that will be cashing the money order.

A money order with more than one endorsement is invalid (except as noted above). For endorsement location requirements, see part [9-3.4](#).

Payment may be refused on any money order when the identity of the customer seeking payment is not proved to the satisfaction of the Postal Service employee.

**Note:** Domestic money orders do not have an expiration date.

If an old style money order indicates that it is not negotiable after 20 years, the customer must complete a no-fee PS Form 6401, *Money Order Inquiry*, to request issuance of a replacement check. Attach the money order to PS Form 6401 and send it to the Scanning and Imaging Center (SIC). A replacement check will be issued to the customer.

PRUs must not retain excess funds in anticipation of customers' money order cashing needs.

If a stolen, altered, counterfeit, or fraudulent money order is presented for payment, follow these steps:

- a. Stall the customer if possible (perhaps state you need to get change or more money or another similar excuse).
- b. Notify your supervisor and the U.S. Postal Inspection Service (USPIS).
- c. Call the local police.
- d. If threatened, call your supervisor. *Do not endanger yourself.*
- e. Offer the customer a receipt for the money order if he or she wants to leave.
- f. If you have a holdup camera, activate it.
- g. Protect the money order from unnecessary handling by placing it in an envelope. Do not return the money order to the customer.
- h. Write down the vehicle license number and a description of the customer.

**Note:** If you have concern about accepting a postal money order, call the USPIS fraud hotline at 877-876-2455 from 8 A.M. to 4:30 P.M. in all time zones and select option 4 for mail fraud issues or for additional information, visit <http://postalinspectors.uspis.gov>.

### 10-2.1.2 **Additional Requirements for International Money Orders**

International postal money orders must indicate U.S. dollars.

International postal money orders must not be cashed after the validity or expiration date.

U.S. Postal Service-issued international money orders (Form MP1) may be cashed in the United States. by the purchaser or payee.

Canadian money orders may be cashed only if:

- a. The amount is imprinted in U.S. dollars and has not been altered.
- b. The money order is made payable to a payee in the United States.
- c. The address of payee shown on the money order is a U.S. address.

Japanese money orders may be cashed if the amount is imprinted in U.S. dollars and has not been altered.

International postal money orders are paid in accordance with the procedures for cashing domestic money orders. Countries that exchange International Postal Money Orders (Forms MP1) are listed in IMM 371.

### 10-2.2 Money Order Security Features

To determine if a money order is authentic, hold the money order up to the light and look for the following security features.

- Ben Franklin images (watermarks) repeated on the left side (top to bottom). Watermarks are in the paper and will appear when viewing from the *front or back* of the money order when held up to the light.
- A dark security thread running (top to bottom) to the right of the Ben Franklin watermark with tiny letters "USPS" facing backward and forward.

If either of these security features is not present when the money order is held up to the light, the postal money order is fraudulent.

Also, be aware of the following potential areas for fraud:

- Denominations are indicated on two locations and must be identical. Look for alterations in one or both places.
- Discoloration of the denomination amounts indicates erasure (fraudulent).
- Maximum value for domestic postal money orders is \$1,000.

**Note:** RAs can call the Money Order Verification System as a tool to validate issuance of a postal money order (see part [10-2.3](#)).

For more information, see Notice 299.

### 10-2.3 Money Order Verification System

The Money Order Verification System is an interactive voice response (IVR) system for deterring fraud. The IVR system can assist PRUs and financial institutions when validating postal money orders.

To inquire on the validity of a recently issued money order, do the following:

- a. Call the Money Order Verification System at 866-459-7822.
- b. Press 1 for Money Order Verification.
- c. Enter the following information when prompted:
  - (1) 11-digit money order serial number.
  - (2) Enter the exact dollar amount of the money order.
  - (3) Enter the issue ID number.

If the money order has been issued in the last 90 days and is at least 48 hours old, the IVR should reply that there has been a “match” if the money order is a valid issue.

There are instances where the issuing unit’s PS Form 1412 data has not updated in the system in a timely manner. This will result in a nonmatch reply from the IVR system.

The IVR system serves only as an additional tool to help prevent fraud.

See the Money Order Verification System Frequently Asked Questions at [http://blue.usps.gov/accounting/\\_pdf/MoneyOrderIVRFAQs.pdf](http://blue.usps.gov/accounting/_pdf/MoneyOrderIVRFAQs.pdf).

## 10-3 Money Order Inquiries and Replacements

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### 10-3.1 Inquiries

To inquire on the status of a money order, customers may complete a PS Form 6401, *Money Order Inquiry*, for domestic and international postal money orders at any time, provided they are in possession of the original money order customer’s receipt.

Use one PS Form 6401 per money order serial number (see back of PS Form 6401 for filing procedures and instructions).

A separate form and fee is required for each serial number (see DMM 503.14.0).

For information on ordering the latest version of PS Form 6401, go to <http://blue.usps.gov/wps/portal/accounting/processes/moneyorders/customerservice>.

The customer must present the original detached money order customer’s receipt before completing the PS Form 6401 and the RA must sign the bottom of PS Form 6401 verifying that the receipt was presented.

A customer may submit PS Form 6401 any time; a waiting period is not required. It takes 7 days for a submitted PS Form 6401 to register in the system. Electronic versions (e6401) submitted using the POS workflow will register in the system in 2 days.

The customer must present the original detached money order customer’s receipt and complete the following blocks of PS Form 6401:

- a. Money order serial number as shown on receipt.
- b. Date as shown on money order receipt.
- c. Post Office number as shown on receipt.
- d. Money order amount as shown on receipt.

Additionally, customers must provide the following:

- a. First and last name for replacement or mailing of photocopy.
- b. Mailing address for replacement or photocopy.
- c. Telephone number.
- d. Signature and date signed.

To process a PS Form 6401 using eMOVES and IRT, the RA does the following:

- a. Ensures that the PS Form 6401 is completed correctly.
- b. Collects the appropriate fees.
- c. Affixes postage on the PS Form 6401.
- d. Completes the bottom of the form with the following information:
  - (1) Customer's photo ID number.
  - (2) ID type.
  - (3) Unit finance number of accepting office.
  - (4) ZIP Code, telephone number, Post Office ID.
  - (5) Signature and date of signature. (The RA must sign the bottom of PS Form 6401 verifying that the receipt was presented.)
- e. Mails the PS Form 6401 to the USPS Scanning and Imaging Center (do not retain a copy).

To process a PS Form 6401 using POS, the RA does the following:

- a. Enters the required customer information from the customer-completed PS Form 6401 using the POS money order inquiry workflow.
- b. Directs the customer to verify that the information is correct and sign (customer signature) using the customer display screen.
- c. Collects and accounts for the fee using the POS money order inquiry workflow.
- d. Once the transaction is complete, returns the customer-completed PS Form 6401, along with the original detached money order customer's receipt and the system-generated receipt, to the customer for his or her records (do not retain a copy of the PS 6401).

If the money order has not been cashed, a replacement check will be issued to the name and address as printed on the PS Form 6401 as follows.

- Domestic money orders — Replacement check will not be issued before 60 days after the date the original money order was issued.
- International money orders — Replacement check will not be issued before 6 months after the date the original money order was issued.

If the money order has been cashed, a photocopy of the money order will be provided to the name and address as printed on the PS Form 6401.

**Note:** If a replacement check is issued and both the replacement and the original money order are subsequently cashed, the customer who requested the replacement will be invoiced.

Questions about postal money orders or for the status of a filed PS Form 6401 should be directed to the Accounting Help Desk at 866-974-2733.

PS Form 6401 may not be duplicated.

### 10-3.2 Replacements

If a domestic or international postal money order is mutilated or damaged and the customer has the damaged money order and the original customer's receipt from the money order, the PRU may issue a no-fee replacement.

To request a no-fee replacement, the customer must do the following:

- a. Present the damaged postal money order and the matching postal money order customer's receipt at the PRU.
- b. Complete and sign PS Form 6401 for a no-fee replacement money order.

To issue a no-fee replacement money order using eMOVES and IRT, the RA must do the following:

- a. Accept the completed, signed, and dated PS Form 6401 from the customer and complete the Official Use Only portion of the form according to the instructions on the back.

**Note:** The retail associate must provide any one of the following as evidence that he or she has reviewed the PS Form 6401 and certifies that the information is accurate:

- (1) A signature by the RA.
  - (2) A round date stamped on the PS Form 6401 for local replacements.
- b. Issue a no-fee replacement money order to the customer for the amount of the mutilated money order.
  - c. Ensure the PS Form 1412 reflects the following entries:
    - (1) AIC 641 for the amount of the replacement money order.
    - (2) AIC 586 for the amount of the replacement money order fee. eMOVES units use Reason Code 32, Money Order Replacement.
  - d. Complete the no-fee money order serial number, date, and amount fields on the PS Form 6401 with the information from the no-fee money order just issued.
  - e. Submit PS Form 6401, the damaged postal money order and money order receipt to the closeout employee with PS Form 1412.

The unit manager or designated employee does the following:

- a. Destroys and disposes of the damaged or mutilated postal money order and money order receipt.
- b. Mails the original PS Form 6401 to the SIC address on the front of the form.
- c. Files a copy of PS Form 6401 locally as supporting documentation for the unit's PS Form 1412.

To issue a no-fee replacement using POS, the RA must do the following:

- a. Enter the required customer information from the customer-completed PS Form 6401 using the POS money order replacement workflow.
- b. Once the transaction is complete, return the customer-completed PS Form 6401 to the customer for his or her records.
- c. Submit the POS system-generated receipt, the damaged postal money order, and the detached money order customer's receipt to the closeout employee with PS Form 1412.

The unit manager or designated employee does the following:

- a. Verifies the money order data and entry to AIC 641.
- b. Destroys and disposes of the damaged or mutilated postal money order and money order receipt.

If a money order is mutilated or damaged and the customer does not have the original customer's receipt from the money order, the customer must attach the mutilated money order to a completed PS Form 6401 and mail both to the SIC. For POS, IRT, and eMOVES, if a money order is mutilated or damaged and the customer does not have the original customer's receipt from the money order, the PRU must attach the mutilated money order to a completed PS Form 6401 and mail both to the SIC. Do not charge the customer a fee.

The 60-day waiting period is waived if the mutilated money order is attached to the PS Form 6401.

A replacement check will be issued to the name and address on the PS Form 6401.

Follow the instructions on the back of PS Form 6401 for internal money order inquiries (no fee) submitted by the Postal Service.

## 10-4 Lost or Stolen Money Order Stock and Imprinters

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### 10-4.1 **Lost or Stolen Money Orders**

When RAs discover that postal money orders are missing or have been stolen prior to issue, they must do the following:

- a. Notify the USPIS immediately, advising of the associated facts and the serial number ranges of the lost or stolen postal money orders.
- b. Enter the missing money orders in the reporting technology used by the RA to report PS Form 1412.

The lost and stolen data is updated as follows:

- a. Posted daily at <http://www.usps.com/stascmo/docs/uspo.txt>.
- b. Published biweekly in the *Postal Bulletin*.

**Note:** The USPIS must be notified of all *recovered* lost or stolen money orders immediately. Failure to notify the USPIS could cause adverse action when the customer cashes or attempts to cash the money order.

#### 10-4.2 **Lost or Stolen Money Order Imprinters**

When Paymaster money order imprinters are missing or have been stolen, PRU employees must do the following:

- a. Notify the USPIIS immediately, advising of associated facts and serial numbers of missing devices.
- b. Contact the district office for replacement equipment.
- c. Notify the USPIIS if any equipment is recovered.

The district office must contact the Topeka MDC at 800-332-0317, option 4, option 4, to coordinate replacement equipment.

## 10-5 Spoiled and Voided Money Orders

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#### 10-5.1 **Postal Retail Unit Procedures**

PRUs may not void money orders at the request of a customer for any reason. No exceptions.

- If a customer returns a money order for any reason, the money order must be cashed and photo ID presented (see part [10-2.1.1](#)).
- If a customer requests a new postal money order for the returned money order, the money order fee must be charged, even if requested on the same day, by the same clerk.
- No-fee money orders are not allowed to be issued for customer requested returns.

PRUs may only void a Postal Money order in the event of USPS error, and this option may only be done on the same day by the same clerk.

Spoiled or voided money orders include the following:

- Money orders that have been marked spoiled or voided by a PRU employee.
- Money orders that have been voided in the reporting technology system used by the PRU.

**Note:** For money orders damaged after purchase, see part [10-3.2](#).

PRUs, regardless of the reporting technology used by the PRU, must process a spoiled and voided money order as follows:

- a. The RA accountable for the money order serial number must mark all parts of the money order immediately as spoiled or voided.
- b. The RA must submit all parts of the money order as supporting documentation to the closeout employee for verification of the unit's consolidated PS Form 1412.
- c. The Postmaster, manager, or designated employee must destroy all parts of the money order locally by shredding.

### 10-5.2 **Contract Postal Unit Procedures**

Contract postal units authorized to sell money orders must process a money order that is spoiled or voided as follows:

- a. Mark all parts of the money order immediately as spoiled or voided.
- b. Submit all parts of the spoiled or voided money order to the host Post Office as supporting documentation for PS Form 1412 at the end of each business day.

The host Post Office, after verification of the supporting documents and PS Form 1412, will destroy any spoiled or voided money orders locally by shredding the money order(s).

## 10-6 Money Order Voucher Retention

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PRUs that use an electronic financial reporting system to transmit daily money order sales must not submit the money order vouchers to the General Accounting Branch unless specifically requested by the General Accounting Branch.

eMOVES and Integrated Retail Terminal units must store money order vouchers locally until the money orders reported for that period have been reconciled.

Since money orders issued at POS units do not include a voucher, POS units must retain money order reports locally with PS Form 1412 supporting documentation.

## 10-7 Bait Money Orders

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For information on money orders or to obtain a copy of the most current management instruction on bait money orders, contact the USPIS or write to:

INSPECTOR IN CHARGE  
MAIL THEFT AND VIOLENT CRIMES GROUP  
US POSTAL INSPECTION SERVICE  
475 L'ENFANT PLZ WEST SW RM 3521  
WASHINGTON DC 20260-2168

# 11 Accountable Paper – Postal Retail Units

This chapter describes the responsibilities and procedures for receiving, securing, issuing, and controlling accountable paper at postal retail units (PRUs). This chapter also contains the procedures for preparing and returning saleable and nonsaleable stock. This chapter includes the following subchapters:

- [11-1 Accountable Paper Definitions.](#)
- [11-2 Accountable Paper Terms.](#)
- [11-3 Responsibilities.](#)
- [11-4 Ordering From the SDC or SDO.](#)
- [11-5 Receiving Stock Shipments From the SDC or SDO.](#)
- [11-6 Returning Stock to the SDC or SDO.](#)
- [11-7 Applying Stock Discounts.](#)
- [11-8 Conducting a Stock Revaluation.](#)
- [11-9 Stock for Internal Purposes.](#)
- [11-10 Accounting for Unit Reserve Stock.](#)
- [11-11 Verifying Total Unit Accountability.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix A, [Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 11-1 Accountable Paper Definitions

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*Accountable paper* is defined as:

- Postage stock.
- Stamped papers.
- Nonpostal stamps.
- Philatelic products.
- Money order stock.

*Postage stock* is defined as:

- Postage stamps.
- Semi-postal stamps.

*Stamped papers* are defined as:

- Stamped envelopes and postal cards (includes regular, special, commemorative, and penalty mail issues).
- International reply coupons (IRCs).

*Nonpostal stamps* are migratory bird hunting and conservation stamps sold for the Department of the Interior.

*Philatelic products* are defined as:

- Mint sets.
- Stamp collecting kits.
- Gift packs.
- Other products in the items 8000–9999 series.

## 11-2 Accountable Paper Terms

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The accountable paper terms provided in this subchapter will help Postal Service employees understand the accountable paper procedures in this handbook.

*Unit reserve:*

- Consists of all stamps and stamped paper, and philatelic products in a PRU that has not been consigned to other accountabilities within the unit.
- All PRUs have unit reserves.
- Unit reserve stock is sufficient stock to meet customer demand; however, PRUs must maintain total unit accountability within established limits (see part [11-3.4](#)).

*Stamp distribution office (SDO):*

- Receives and disburses stamps, stamped paper, and philatelic products.
- Provides accountable paper for all PRUs, Automated Postal Centers (APCs), and contract postal units (CPUs) within its service area.
- Typically consists of a supervisor and one or more bargaining unit employees assigned to work in or near a secure vault.

*Accountable paper depository (APD):*

- An SDO that provides products to other SDOs such as:
  - Emergency orders.
  - Reserve supplies of stamps that cannot be ordered through bulk requisitioning.
  - Philatelic products produced by Postal Service contractors.
- Every SDO is assigned to a specific APD.
- The five APDs are located in Chicago, IL; Denver, CO; Memphis, TN; New York, NY; and San Francisco, CA.

*National Stamp Depository (NSD):*

- Stores postage stock.
- Supplies large quantities of postage stock to APDs.
- Supplies full pallets of an item to an APD, SDO, or SDC.
- Located in Kansas City, MO.

*Philatelic center:*

- Offers a variety of stamps, and postal and philatelic products, primarily to stamp collectors.
- Located in a retail area separate from the lobby window service and usually offers only philatelic products.

*Stamp Fulfillment Services (SFS):*

- Provides stamped envelopes to cost ascertainment group (CAG) A–G Post Offices that order from an SDO.
- Provides *USA Philatelic* catalog items to stamp collectors and to PRUs for promotions or presentations.
- Located in Kansas City, MO.

*Stamp Services System (SSS):*

- Automated inventory system used by SDOs, SFS, SDCs, and APDs.
- Processes stock orders.
- Tracks inventory.
- Produces daily financial reports.

## 11-3 Responsibilities

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### 11-3.1 **Postmaster or Unit Manager**

The postmaster or unit manager is responsible for ensuring that controls are in place for maintaining an accurate inventory for all accountable paper within the PRU. This responsibility includes but is not limited to the following:

- a. Providing adequate security for all accountable items.
- b. Monitoring inventory levels.
- c. Establishing and controlling segments within the PRU.
- d. Ensuring proper entry of all financial transactions.
- e. Ensuring that all required counts are performed.

### 11-3.2 **Employee**

All field unit employees are accountable for the following:

- a. All accountable paper issued to them as a stamp credit.
- b. All funds received from accountable paper sales until deposited as postal funds.
- c. Ensuring all financial transactions are recorded accurately and timely.

All employees assigned responsibility for accountable paper are liable for losses in their accountability.

### 11-3.3 Contractor

A contractor is accountable for all accountable paper assigned to the CPU.

### 11-3.4 Stamp Stock Limits

The total stamp stock limit for PRUs and SSKs is based on the following:

#### POS Offices:

- For Postal Quarters 1, 2, 3, and 4 (October 1–September 30), the stamp stock limit is calculated by dividing the prior FY sales (for Quarters 1–4) reported in AIC 852 by four. Excluded from the stock on hand calculation are Christmas stock, Philatelic stock, Unsalable stock, and Redeemed stock (Item codes 339000, 3390 and 9100).

**Note:** All stamp stock must be accurately entered into the system by the correct item number in order for the stamp stock limit to be calculated correctly.

#### Manual Offices and Self-Service Kiosk (SSK):

- For Postal Quarters 1, 2, 3, and 4 (October 1–September 30), the stamp stock limit is calculated by dividing the prior FY sales (for Quarters 1–4) reported in AIC 852 by four. No items are excluded.

Exempt from this rule are PRUs and SSKs at which the daily stamp stock total is less than or equal to \$5,000. This exception will allow PRUs and SSKs to maintain up to \$5,000 in total stamp stock before the calculation for excess stamp stock applies.

This policy also applies to CPUs as long as the stamp accountability and unused balance on a remote-set postage meter (if applicable) does not exceed the CPU's bond authorization limit (see part [6-4.2](#)). CPUs must not at any time exceed the maximum stock limit (based on calculation described above), even if the authorized bond amount is higher. For example, if a CPU's stamp stock limit (based on the calculation described above) is \$10,000, but the CPU's authorized bond amount is only \$8,000, then the maximum allowable stamp stock on hand for the CPU is \$8,000. In this example, if the CPU has an unused balance in a Post Office meter of \$1,000, then the maximum amount of stamp stock on hand for the CPU is \$7,000, because their maximum stock limit is only \$8,000.

A unit's stamp stock total is the amount reported in AIC 853 in the unit's PS Form 1412, *Daily Financial Report*, and is comprised of the following:

- a. The unit reserve.
- b. Stamp stock credits assigned from the unit reserve (e.g., philatelic, Stamps by Mail, mobile units, and special events).
- c. The retail floor stock when the unit operates under Segmented Inventory Accountability.

A PRU may temporarily exceed the maximum accountability limit for the unit based on the calculations as stated above, but only if it is due to a customer need or special circumstances.

(For example, a customer requests to purchase \$50,000 of stamps, which if ordered, will bring the site over the limit). This stock scenario is an acceptable process; however, the unit must be at or below the stamp stock

maximum limit within 7 business days after receipt of the stock in the office. It is the responsibility of the Postmaster, manager, or supervisor to monitor the stamp stock limits for excess and make the necessary adjustments to bring the unit back to their maximum limits.

**Note:** When there are no SPLY sales during a time period (timeframe) to accurately calculate the stamp stock limit, PRUs, SSKs, and CPUs can request that the DFM establish the stamp stock limit for that time period (timeframe). The DFM will provide the unit with a written authorization identifying the amount established as the stamp stock limit, effective date, and expiration date.

## 11-4 Ordering From the SDC or SDO

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PRUs order accountable paper (including money order stock) from an SDC or an SDO.

The SDC or SDO will provide a monthly schedule for ordering.

The minimum quantity of each item of stamps and stamped paper to order is published annually in the *Postal Bulletin*.

Submit requisitions for money order sets in multiples of 100.

Order postage stamps and stamped paper from the SDC or SDO to meet customer demand, but do not exceed stamp stock limits (see part [11-3.4](#)).

All PRU employees must follow the stamp stock ordering procedures established for their district.

- a. Units under the SDC must order stamps using the Touch Tone Order Entry. Only during extenuating circumstances, such as extended telephone outages, will PRUs be authorized to order accountable paper using the PS Form 17, *Stamp Requisition/Stamp Return*, process below.
- b. Units under an SDO may order stamps using TTOE or PS Form 17, following procedures established for their unit.

When using PS Form 17 to order stamp stock, follow these steps:

- a. Prepare PS Form 17 in duplicate.
- b. Enter the date stamp, unit finance number (UFN), Post Office, state, and ZIP+4 code, to the heading of each form.
- c. Send the original to the SDC or SDO.
- d. Keep the duplicate copy.

### 11-4.1 Emergency Orders

Following established procedures, submit emergency orders for stamp stock and money order stock to the SDO, SDC, or MDC only when absolutely necessary.

Orders must be limited to stock that is needed to meet customer demand and that could not have been foreseen on the date assigned for ordering.

Emergency stock orders may only be submitted once every 21 days and must be limited to three items.

### 11-4.2 **Automatic Shipments of Stamp Stock**

PRUs automatically receive shipments of commemorative, special issue, and holiday stamps from the SDC or SDO.

Asset Management will establish quantities for automatic distributions in the Stamp Service System (SSS) that reflect past sales for similar commemorative stamps.

## 11-5 Receiving Stock Shipments From the SDC or SDO

### 11-5.1 **Examining and Verifying the Shipment**

Examine and verify stock shipments as follows:

- a. Examine each shipping carton to ascertain that the address is correct, the seal is unbroken, and the contents are not damaged.
- b. Report tampering to the U.S. Postal Inspection Service (USPIS) and Office of Inspector General (OIG) immediately.
- c. Count stock and verify to the computer-generated PS Form 17 with a witness.
- d. Sign and date the PS Form 17.
- e. Enter the total value of the PS Form 17 as stock received even if the physical quantity is not the same.

The following table provides specific verification procedures by item:

<b>For this item:</b>	<b>Verify the shipment as follows:</b>
Panes in sealed packages	Follow the instructions on the package for verifying the contents before removing the sealed film wrapper on the individual packages.
Stamp booklets	Count the number of booklets in the denomination and type described on the unit package. Do this before breaking the package seal.
Coils	Count the stamp coils to verify the shipment contains the quantity of coils, type, and denomination of stock ordered. Do this before breaking the seal.
IRCs	Count the quantity contained in packages and cartons.
Stamped envelopes and postal cards	Count the number of boxes or packages and the denominations of the envelopes or cards against the carton labels, and verify against PS Form 17.
Philatelic products	Count the number of items in open cartons. The total must agree with the quantity printed on the outside of the carton.

### 11-5.2 **Verifying Receipt of Money Order Form Sets**

Packages of blank money order stock contain 100 money orders per package.

Boxes and cartons of blank money order stock are packaged as follows:

- POS money orders
  - 25 packages (2,500) per box.
  - 4 boxes (10,000) per carton.
- Non-POS money orders
  - 10 packages (1,000) per box.
  - 5 boxes (5,000) per carton.

Verify the continuity of serial numbers by doing the following:

- a. Look at the outside labels when you receive more than one carton or box.
- b. Verify the packages by the first serial number shown on the front.

Do not open factory-sealed cartons, boxes, or packages just to verify serial numbers. Verify the numbers when it is necessary to issue the forms. If the factory seal has been broken, the serial numbers and quantities must be verified against the PS Form 17 before the money orders are accepted into inventory.

If the number of boxes or packages received does not agree with the invoice, the PRU does the following:

- a. Submits a copy of the memorandum to the MDC.
- b. Keeps a copy of the memorandum.

If a sealed package, box, or carton does not contain the appropriate quantity of blank money order stock or contains duplicate serial numbers, the PRU does the following:

- a. Reports the facts to:  
GENERAL ACCOUNTING BRANCH — BLANK STOCK  
ACCOUNTING SERVICES  
PO BOX 82441  
ST LOUIS MO 63182-2441
- b. Submits a copy of the memorandum to the MDC.
- c. Files a copy locally.
- d. Refers to part [13-2.4](#) for issuing money order forms to retail associates (RAs).

### 11-5.3 **Stock Defects**

Defective stock and stamped paper are not saleable and remain the property of the Postal Service. No employee or contractor may purchase, sell, or transfer defective stamps or stamped paper from an official supply.

Defective stock includes obvious printing and production errors such as the following:

- Missing color.
- Upside-down printing.
- Bad color registration.

- No perforations.
- Perforated stamp design.
- Missing printing.

Any Postal Service employee or contractor who discovers defective stamps or stamped paper must immediately return the defective products to the unit reserve stock.

The unit reserve stock custodian must return defective stock to the servicing SDC or SDO using PS Form 17.

The SDC or SDO must complete PS Form 8144, *Stamp Discrepancy Report*, and follow all reporting and accounting requirements (see part [12-2.14](#)).

## 11-5.4 Accounting for Stock Shipments

### 11-5.4.1 Electronic Money Order Voucher Entry System and APC Units

Electronic Money Order Voucher Entry System (eMOVES) and APC units account for stock shipments as follows:

- a. Enter the total amount of stock received to AIC 841 on the unit's PS Form 1412.
- b. Enter the shipment number and location ID of the sending SDO, SDC, or other location.
- c. eMOVES units update PS Form 3958, *Unit Reserve Stamp Stock Transaction Record*.

### 11-5.4.2 Point of Service and Integrated Retail Terminal Units

Point of Service (POS) and Integrated Retail Terminal (IRT) units account for stock shipments as follows:

- a. The unit reserve stock custodian receives the stock into the unit reserve by item number.
- b. Enter the shipment number and location ID of the sending SDO, SDC, or other location.
- c. Print and sign the system-generated PS Form 3958.

### 11-5.5 Lost Stock Shipment

If a registered stamp stock shipment is missing, immediately contact the following:

- a. The registry section at the mail processing center. Provide the registry number as listed on the manual or system-generated PS Form 17.
- b. The SDC or SDO.
- c. The postal inspector in charge and OIG.

If a stamp stock shipment is missing that is not registered, immediately contact the following:

- a. The mail processing center.
- b. The SDC or SDO.
- c. The postal inspector in charge and the OIG.

The responsibility for locating missing stock shipments remains the responsibility of the postmaster, SDC, or SDO.

Accounting Services expenses the receiving unit for the total amount of a lost shipment via General Ledger Account 56203647.

If all efforts fail to locate a missing registered stock shipment, the PRU follows the claim for loss process (see subchapter [8-7](#)).

## 11-5.6 Reporting Stamp Stock Discrepancies

### 11-5.6.1 Discrepancies in Sealed Packages

PRUs must visually examine sealed packages of stamp stock to verify the quantity (see part [11-5.1](#)).

PRUs must immediately report to Stamp Acquisition and Distribution (Headquarters), Quality Assurance, at 703-292-3808 if discrepancies exceed one of the levels in the following table:

Item	Level
Booklets	A full unit of 25 or more
Panes	A single deck or pad of 100 or more
Postal cards	1 or more full packages of 250
Stamped envelopes	1 or more cartons of 500
Philatelic products (packets, folders, books, or albums)	15 or more
IRCs	100 or more
Coil of 100 stamps	6 or more coils
Coil of 500 stamps	1 or more coils
Coil of 3,000 stamps	1 or more coils
Coil of 5,000 stamps	1 or more coils
Coil of 10,000 stamps	1 or more coils

Upon identifying discrepancies, the PRU employee does the following:

- a. Completes a PS Form 8144 in duplicate.
- b. Forwards the original PS Form 8144 to the address printed on the form. The address is:

QUALITY ASSURANCE  
 MANAGER STAMP ACQUISITION AND DISTRIBUTION  
 1735 N LYNN ST RM 5008  
 ARLINGTON VA 22209-6432

### 11-5.6.2 Stock Discrepancies Not in Sealed Packages

PRUs must visually examine stamp stock shipments to verify the quantity (see part [11-5.1](#)).

If a discrepancy exists between the amount reported on the manual or system-generated PS Form 17, and the amount actually received, the PRU employee does the following:

- a. Notifies the shipping unit (e.g., SDO, SDC, or other location) to report the items missing.

- b. If the discrepancy is not resolved, requests a statement from the shipping unit.

## 11-5.7 **Accounting for Stamp Stock Shipment Discrepancies**

### 11-5.7.1 **Accounting for Shortages**

To account for shortages in stamp stock shipments, the PRU does the following:

- a. Always enters the original value of the stock as listed on the manual or system-generated PS Form 17 in AIC 841 on the unit's PS Form 1412.
- b. Records the shortage in AIC 767.
- c. Clears the shortage in AIC 367.
- d. Offsets the AIC 367 entry to AIC 647, Financial Differences Shortage; use Reason Code 05, Stock Difference.
- e. Keeps supporting documentation locally as follows:
  - (1) For shortages in sealed packages: Copy of the PS Form 8144 and PS Form 17 with witness signature.
  - (2) For shortages not in sealed packages: PS Form 17 with witness signature and statement from shipping unit (e.g., SDO, SDC, or other location).
  - (3) Maintains a file with documentation for each AIC 247 and AIC 647 expense entry (see part [8-6.1](#)).

### 11-5.7.2 **Accounting for Overages**

To account for overages in stamp stock shipments, the PRU does the following:

- a. Always enters the original value of the stock as listed on the manual or system-generated PS Form 17 in AIC 841 on the unit's PS Form 1412.
- b. Records the overage in AIC 057.
- c. Clears the overage in AIC 457.
- d. Offsets the AIC 457 entry to AIC 247, Financial Differences Overage; use Reason Code 05, Stock Difference.
- e. Keeps supporting documentation locally as follows:
  - (1) For overages in sealed packages: Copy of the PS Form 8144 and PS Form 17 with witness signature.
  - (2) For overages not in sealed packages: PS Form 17 with witness signature and statement from shipping unit (e.g., SDO, SDC, or other location).
  - (3) Maintains a file with documentation for each AIC 247 and AIC 647 expense entry (see part [8-6.1](#)).

11-5.8 **Stock In-transit Procedure (Stock Shipped to a Postal Retail Unit)**

Accounting Services monitors all stamp stock shipments.

Stock shipped to a PRU from an SDO, SDC, or other location creates an in-transit item for the intended receiving PRU.

To clear the in-transit item, the PRU receiving the stock shipment does the following:

- a. Reports the stock shipment in AIC 841 on the unit’s PS Form 1412.
- b. Enters the shipment number for each PS Form 17.
- c. Enters the UFN of the SDO, SDC, or other location that shipped the stock.

If a PRU does not clear an in-transit stock shipment within 15 days, Accounting Services clears the in-transit item by issuing an expense to the intended receiving PRU (see subchapter [8-4](#)).

## 11-6 Returning Stock to the SDC or SDO

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11-6.1 **Saleable Stock**

Saleable stock that may be returned to the SDC or SDO includes stamps, stamped envelopes, postal cards, and philatelic products currently on sale. The SDC or SDO must authorize the return of saleable stock before the stamp stock custodian returns it.

11-6.2 **Nonsaleable Stock**

Nonsaleable stamp stock items and products that may be returned to the SDC or SDO for destruction includes the following:

- a. Obsolete stock that is removed from sale at all locations.
  - (1) If recalled for destruction, consider using philatelic products for promotional purposes or as gifts to employees (see part [11-9.3](#)).
  - (2) Obsolete editions of the *Postal Service Guide to U.S. Stamps* can be provided for philatelic, promotional, or educational purposes. (Stamp Services publishes an annual announcement in the *Postal Bulletin* about the disposition of obsolete editions.)
- b. Defective stock including any partial packages of stamps, stamped envelopes or postal cards, and damaged stock accepted from customers as described in the *Mailing Standards of the United States Postal Service, Domestic Mail Manual (DMM®) 604.9.0*.

Send stock to be destroyed to the SDC or SDO only if the minimum amount has accumulated since the last shipment.

For CAGs...	The minimum amount is...
A–G	\$100
H	\$50
K and L	\$25

The stamp stock custodian must check the *Postal Bulletin* to know when to withdraw specific stamps and stamped paper items from sale.

The schedule of returning nonsaleable stock is provided by the SDC or SDO.

Prepare stock to be returned as follows:

- a. Ensure that the value is clearly marked on each item.
- b. Sort loose stamps by denomination and paste them on letter-size paper.

**Note:** A list of off-sale items is available on the Enterprise Data Distribution Web site. Go to <http://edd/pls/posweb/ProdItem.Intro>.

#### 11-6.2.1 **Exception – Nonsaleable Stock**

This exception only applies to units that receive precanceled stamped envelopes from customers with quantities of 10,000 or more.

#### 11-6.2.2 **Large Quantity Destruction Exception for Envelopes With Precanceled Stamps**

Postal retail units (PRUs) that exchange 10,000 or more envelopes with precanceled postage affixed may verify and recycle them locally if an exception is authorized by the district marketing manager. **Note:** First-Class full-rate stamped envelopes and metered/permit imprinted envelopes do not qualify for this exception.

The authorization request procedures are as follows:

- Customers must do the following:
  - Submit a written request with explanation of why the mailpieces were not mailed. The request must be on business letterhead and include the signature of the authorized user or the commercial entity that prepared the mailing. The letter must include a listing of the different values and quantity for each denomination.
  - Submit envelopes grouped by identical size and weight for each denomination of envelopes.
- PRUs must do the following:
  - Complete PS Form 3210, maintain the top portion with the redeemed envelopes, and provide the bottom portion to the customer as documentation that the envelopes were accepted by the unit.
  - Prepare an original and two copies of PS Form 17, *Stamp Requisition/Stamp Return*. Enter the quantities provided by the customer (do not exchange for postage until quantities have been verified); however, only enter 90% of the face value in the Redemption Rate (Destruction) column. (See DMM section 604.9.1.6.) For example, if the customer wants to exchange 10,000 envelopes with a face value of \$0.10, then the redemption rate is \$0.09 and the dollar value is \$900.00.
  - Place the redeemed envelopes in Postal Service–approved mail transport equipment and seal with a numbered tin seal following Registered Mail procedures.

- Contact the district marketing manager via email to request authorization to verify and destroy locally. Include the customer name, customer address, name of the retail unit, quantity, and amount in the email notification.
- The district marketing manager must do the following:
  - If approved, coordinate date and time for verification at the closest BMEU, and arrange transportation of verified envelopes for recycling to a facility (plant) with a recycling contract, if required.  
**Note:** BMEUs in plants with recycling contracts can recycle the verified envelopes at their facility.
  - Notify the Inspection Service Crime Prevention Mailbox (and copy the local Postal Inspection Service) with the following information at least 5 days prior to BMEU verification:
    - The Outlook address: *HDQ Security and Crime Prevention Mailbox*. On the subject line, enter “Precanceled Stamped Envelope Destruction Exception — Forward to Security Team Leader.”
    - The name and address of the BMEU verifying the envelopes.
    - The date of verification.
    - The mode of destruction — Recycling.
    - The retail unit qualifying the exception.
    - The customer name and address.
  - Reply to the PRU via email that the request was approved, and provide instruction and the date they may proceed with destruction.

Upon approval:

- PRUs must ship redeemed envelopes along with the original and one copy of PS Form 17 directly to the BMEU via Registered Mail according to the instructions and date provided by the district marketing manager. Maintain a second copy of PS Form 17 locally at the PRU.
- The BMEU manager/supervisor must do the following:
  - Ensure that the returned/exchanged stock does not accidentally enter the mailstream (treat it as Registered Mail).
  - Along with a witness, verify quantities reported on PS Form 17 using the same process for verifying permit imprint mailings (sample each category of identical size, weight, and denomination and compare to the total weight of each category minus any tare weight).
  - If a discrepancy greater than 1% is found, contact the PRU to notify the customer. Upon the customer’s consent, the PRU will contact the BMEU manager to make corrections to the PS Form 17 (in the “Quantity” or “Redemption Rate Destruction” column) and adjust the value accordingly.

- Once verification is completed, along with a witness, complete the bottom portion of PS Form 17, Section to Be Completed by Stamp Destruction Committee – “We certify that the stock value was verified” (on both the original and copy) to include both signatures and titles along with a postmark to certify verification.
- Release verified envelopes with precanceled postage affixed and the PS Forms 17 to the destruction or recycling operation following instructions provided by the district marketing manager. If the site does not have a recycling program, then the verified envelopes and PS Forms 17 must be placed in Postal Service–approved mail transport equipment and sent as Registered Mail to a nearby plant that has a recycling program.
- The destruction/recycling supervisor must do the following:
  - Destroy or recycle verified envelopes with a witness.
  - Along with a witness, complete the bottom portion of PS Form 17, Section to Be Completed by Stamp Destruction Committee – “Each member witnessed the disposal of the stock by the method specified above” (on both the original and copy) to include both signatures and titles along with a postmark to certify disposal of stock.
  - Forward the signed PS Forms 17 to the district marketing manager.

After Destruction:

- The district marketing manager must do the following:
  - Review the completed PS Form 17 for accuracy, and forward the signed original to the PRU along with a letter (signed by the district marketing manager) authorizing the exception.
  - Maintain a copy of PS Form 17 and the authorization letter for their records.
- PRUs must do the following, upon receipt of the completed PS Form 17 with the authorization letter from the district marketing manager:
  - Contact the customer.
  - Determine the type of stamps required for the exchange.
  - Coordinate with an RA to ensure stamps are available for the verified amount.
- The retail associate must do the following:
  - Perform an exchange for the amount certified on PS Form 17.
    - POS ONE
      - (1) Use the stamp exchange workflow in POS to issue stamps to the customer.
      - (2) Ship the redeemed dollar amount of stock from retail floor stock to unit reserve.
      - (3) Submit the completed PS Form 17 and authorization letter as supporting documentation for exchange and transfer of redeemed stock to the unit reserve.

- Non-POS ONE Units
  - (1) Issue the stamps exchanged to the customer.
  - (2) Ship the redeemed dollar amount of stock from the retail associate's stamp stock credit to the unit reserve with the completed PS Form 17.
- The stock custodian must do the following:
  - Receive from the retail associate the redeemed amount into unit reserve.
  - Ship out the redeemed amount as stock returned from the unit reserve to the SDC.
  - Enter the system-generated shipment number on PS Form 17.
  - Submit a completed original PS Form 17 along with the signed authorization letter from the district marketing manager by Certified Mail to the SDC that services his/her returns, Attn: Accountable Paper Destruction Supervisor, for entries in SSS.
  - Maintain copies of all documents locally for his/her records (i.e., customer request letter, PS Form 17, emails, etc).

### 11-6.3 **Stock Returned From the Retail Associate or Retail Floor Stock to the Unit Reserve**

The RA does the following:

- a. Completes PS Form 17 to return stock to the unit reserve.
- b. Submits a copy of the PS Form 17 as supporting documentation for the AIC 848 entry on PS Form 1412.

The unit reserve stock custodian does the following:

- a. Verifies the stock returned by the RA.
- b. Accepts the amount of stamp stock returned from an RA or the retail floor stock into the unit reserve stock on the same business day.

### 11-6.4 **Saleable Stock Returned From the Unit Reserve to the SDC or SDO**

When returning any saleable stock to the SDC or SDO, the unit reserve stock custodian does the following:

- a. Requests authorization from the servicing SDC or SDO before returning saleable stamp stock.
- b. After receiving authorization from the SDC or SDO, prepares an original and three copies of PS Form 17 and marks the forms as "Returned Stock — Saleable."
- c. Enters the system-generated 10-digit numeric shipment number on manual PS Form 17.
- d. Prepares a separate PS Form 17 for each carton. The PS Form 17 must equal the exact contents of each carton of stock submitted.
- e. With a witness, independently counts the stock and enters totals for each item, by item number, on PS Form 17.

Package saleable stock for return as follows:

- a. Place the original PS Form 17 in a sealed envelope, and tape it to the outside of the carton.
- b. Write the return authorization number provided by the SDC or SDO on the outside of the box.
- c. Place two copies of the PS Form 17 inside the carton, and file the third copy locally. Use Registered Mail service to send the carton to the SDC or SDO if the amount of the shipment is \$10,000 or more. Do not commingle returned saleable stock with stock returned for destruction or IRCs.
- d. Use Priority Mail service with Signature Confirmation service to send the carton to the SDC or SDO if the amount of the shipment is less than \$10,000. Do not commingle returned saleable stock with stock returned for destruction or IRCs.

Do not use original manufacturers' cartons/boxes to return stamp stock into the Priority Mail network.

#### 11-6.5 **Nonsaleable Stock Returned From the Unit Reserve to the SDC or SDO**

When returning any nonsaleable stock to the SDC or SDO, the unit reserve stock custodian does the following:

- a. Verifies and resolves any difference in stock returned from the RAs or the retail floor stock, and enters the total into the unit reserve stock identified as "redeemed stock."
- b. Follows the return schedule provided by the SDC or SDO.
- c. Prepares an original and three copies of PS Form 17.
- d. Enters the system-generated 10-digit numeric shipment number on the PS Form 17.
- e. Prepares a separate PS Form 17 for each carton. The PS Form 17 must equal the exact contents of each carton of stock submitted for destruction.
- f. Removes all redeemed stock from the unit reserve.
- g. With a witness, independently counts the stock and enters the total for each item, by item number, on PS Form 17.
- h. Ensures the redemption rates are clearly marked for each item listed.

Package nonsaleable stock for return as follows:

- a. Place the original PS Form 17 in a sealed envelope, and tape it to the outside of the carton.
- b. Place two copies of the PS Form 17 inside the carton, and file the third copy locally.
- c. Use Registered Mail service to send the stock for destruction to the SDO or the SDC if the amount of the shipment is \$10,000 or more. Do not commingle redeemed stock returned for destruction with saleable stock or IRCs.

- d. Use Priority Mail service with Signature Confirmation service to send the stock for destruction to the SDO or the SDC if the amount of the shipment is less than \$10,000. Do not commingle redeemed stock returned for destruction with saleable stock or IRCs.

Do not use original manufacturers' cartons/boxes to return stamp stock into the Priority Mail network.

## 11-6.6 **International Reply Coupons**

### 11-6.6.1 **United States Issued**

RAs may sell only United States (U.S.)-issued International Reply Coupons (IRCs). U.S.-issued IRCs have the selling price printed on them.

IRCs must be round dated on the left-hand side of the coupon at the time of sale.

RAs can redeem unused U.S.-issued IRCs at a value of less \$0.01 from the printed price on the IRCs with other postage stamps.

At the time of redemption, the RA must round date the IRC on the right-hand side of the coupon.

Redeemed IRCs remain in the RA's accountability or retail floor stock until instructed to return them to the unit reserve using PS Form 17.

When rates change, special instructions are published in the *Postal Bulletin*.

### 11-6.6.2 **Foreign Issued**

Foreign-issued IRCs, regardless of the country of issue, are exchangeable toward the purchase of one current rate of air letter postage in postage stamps or embossed stamped envelopes.

At the time of exchange, the RA must round date the IRC on the right-hand side of the coupon.

Exchanged IRCs remain in the RA's accountability or retail floor stock until instructed to return them to the unit reserve using PS Form 17.

When rates change, special instructions are published in the *Postal Bulletin*.

### 11-6.6.3 **Postal Retail Unit Annual Submission to the SDC or SDO**

All PRUs must submit U.S.-issued (redeemed) and foreign-issued (exchanged) IRCs accepted through December 31 of each year to the SDC or SDO before January 31 of the following year.

An annual *Postal Bulletin* article will contain a reminder for unit reserves to submit exchanged and redeemed IRCs to their SDC or SDO.

Redemption rates for foreign-issued exchanged IRCs are based on the round date stamp (on the right-hand side of the coupon).

The unit reserve stock custodian must ship exchanged and redeemed IRCs to the SDC or SDO before January 31 following the steps below:

- a. Bind U.S.-issued IRCs in packages of 100.
- b. Bind foreign-issued IRCs in packages of 100.
- c. Prepare PS Form 17 in triplicate and annotate "Exchanged/Redeemed IRCs."
- d. Return only IRCs. Do not include any other stock with this shipment.

- e. List the IRCs on PS Form 17 by U.S.-issued, include the number of coupons for each denomination; and by foreign-issued, include the number of coupons for each denomination.
- f. Enter the shipment number on PS Form 17.
- g. Enter the total value of the returned IRCs to AIC 848 on the unit's PS Form 1412.
- h. Ship U.S.-issued (redeemed) and foreign-issued (exchanged) IRCs along with the original and one copy of PS Form 17 to the SDC or SDO.
- i. File the second copy of PS Form 17 locally with the daily supporting documentation.
- j. For additional information for returning nonsaleable stock, see part [11-6.5](#).

### 11-6.7 **Migratory Bird Hunting and Conservation Stamps**

Federal law requires persons who hunt migratory birds to obtain a migratory bird hunting and conservation stamp. The Postal Service sells migratory bird hunting and conservation stamps and refers to these stamps as *bird stamps*. PRUs may sell bird stamps from July 1 through March 1 of the following year. An annual *Postal Bulletin* article reminds PRUs to return unsold bird stamps from retail floor stock and stamp credits to their unit reserve stock. Unit reserve custodians hold prior year (unsold) bird stamps in their inventory to be included with nonsaleable stock returned during their next scheduled destruction.

#### 11-6.7.1 **Postal Retail Unit Procedures**

The unit reserve stock custodian must requisition current year bird stamps from the SDC or SDO before July 1 of each year.

Unit reserve stock custodians must do the following:

- a. Order a 1-year supply of bird stamps each year from the SDC or SDO.
- b. Record bird stamps as a separate item in the unit reserve accountability.
- c. Combine bird stamp accountability and postage stock accountability as one amount on the unit's PS Form 1412.
- d. Ensure RAs report every bird stamp sale in AIC 091 on their PS Form 1412 at the time of the sale.
- e. Before April 30 of each year, recall all unsold bird stamps from stamp credits and retail floor stocks to the unit reserve.

**Note:** PRUs with philatelic outlets may maintain inventories of prior year bird stamps for sale to collectors.

#### 11-6.7.2 **Returning Unsold Bird Stamps to the Unit Reserve**

RAs must submit unsold bird stamps to the unit reserve before April 30. The unit reserve stock custodian must include prior year (unsold) bird stamps when returning nonsaleable stamp stock for destruction to their designated SDC or SDO (see part [11-6.2](#)). For additional information for returning nonsaleable stock, see part [11-6.5](#).

### 11-6.8 **Improperly Prepared Shipments**

The SDC or SDO returns all improperly prepared stock shipments to the unit under the following conditions:

- a. If the original PS Form 17 is not taped to the outside of the carton.
- b. If a PS Form 17 from a unit is missing the shipment number.

If an improperly prepared shipment is returned to a unit, the unit reserve stock custodian does the following:

- a. Picks up the returned stock and ensures the amount is reported in AIC 841 on the unit's PS Form 1412.
- b. Enters the new 10-digit numeric shipment number that is shown on the system-generated PS Form 17 from the SDC or SDO.

**Note:** Do not use the original 10-digit numeric shipment number that was generated when the stock was originally shipped using AIC 848.

- c. Corrects the error that caused the shipment to be returned.
- d. Reships the stamp stock to the SDC or SDO during the next scheduled return cycle.
- e. Applies a new Registered Mail number and a new 10-digit numeric shipment number.

### 11-6.9 **Accounting for Stock Returned to the SDC or SDO**

At the time of mailing saleable or nonsaleable stock for return to the SDC or SDO, the stamp stock custodian does the following:

- a. Ensures that the unit's PS Form 1412 reflects an entry to AIC 848 for the total amount of the returned stock.
- b. Keeps a copy of PS Form(s) 17 to support the AIC 848 entry on the unit's PS Form 1412.

### 11-6.10 **Stock In-transit Procedure (Stock Shipped from a Postal Retail Unit)**

Accounting Services monitors all stamp stock shipments.

Stock shipped from a PRU to the SDO, SDC, or other location and reported in AIC 848 on the unit's PS Form 1412 creates an in-transit item for the PRU. When the SDO, SDC, or other location receives the shipment, the in-transit item is cleared.

If the in-transit item is not cleared within 15 days, Accounting Services clears the in-transit item by issuing an expense to the PRU that shipped the stock (see subchapter [8-4](#)).

### 11-6.11 **Blank Money Order Stock**

PRUs and CPUs must send partial and full blocks of blank money orders that cannot be reissued within the unit to the servicing SDO/SDC or MDC.

#### 11-6.11.1 **Returning Blank Money Order Stock for Reissue**

PRUs and CPUs must send unopened full blocks of domestic money orders and all international money orders that cannot be reissued within the unit to the SDC or SDO for redistribution. PRUs and CPUs must receive authorization from the servicing SDC or SDO prior to returning unopened full blocks of domestic money orders or any international money orders.

When returning blank money orders to the servicing SDC or SDO for reissue, the unit reserve stock custodian does the following:

- a. With a witness, independently verifies the unopened full blocks of money orders and any international money orders and enters the item number, quantity, and serial number ranges on PS Form 17.
- b. Prepares an original and three copies of PS Form 17 and marks the forms as "Returned Money Orders".
- c. Prepares a separate PS Form 17 for each carton. The PS Form 17 must equal the exact contents of the carton.

Prepare and submit blank money order stock for return as follows:

- a. Place the original PS Form 17 in a sealed envelope and tape the envelope to the outside of the carton.
- b. Place two copies of the PS Form 17 inside the carton and file the third copy locally.
- c. Do not include partial blocks of domestic blank money orders or stamp stock.
- d. Use Registered Mail service to ship the carton to the servicing SDC or SDO.

**Note:** The host Post Office or contracting officer's representative (COR) must perform a verification of all blank money orders that were issued to the CPU before the money orders are returned to the servicing SDC or SDO. The postal official performing the verification signs PS Form 17 as a witness and retains a copy of the form at the host Post Office. The host Post Office removes the full blocks of domestic money orders from eMOVES per the serial numbers listed on the PS Form 17. Any international money orders listed on the PS Form 17 should be marked as "VOID" in eMOVES.

#### 11-6.11.2 **Returning Blank Money Order Stock for Destruction**

PRUs and CPUs must send partial blocks of blank domestic money orders that cannot be reissued within the unit to the SDC or SDO for destruction. Partial blocks of domestic money orders must be submitted to the servicing SDC or SDO during the regular schedule for returning items for destruction provided by the SDC or SDO. (**Exception:** Units that are closing or are converting to POS must coordinate with the servicing SDC or SDO the immediate return of all blank money orders.)

When returning partial blocks of domestic blank money orders to the servicing SDC or SDO, the unit reserve stock custodian does the following:

- With a witness, independently counts the individual blank money orders and enters the item number, quantity, and serial number ranges on PS Form 17.
- Prepares an original and three copies of PS Form 17 and marks the forms as “Money Orders for Destruction.”
- Prepares a separate PS Form 17 for each carton. The PS Form 17 must equal the exact contents of the carton.

Prepare and submit shipments of partial blocks of domestic blank money orders returned for destruction as follows:

- Place the original PS Form 17 in a sealed envelope and tape the envelope to the outside of the carton.
- Place two copies of the PS Form 17 inside the carton and file the third copy locally.
- Do not include full blocks of domestic money orders, international money orders, or stamp stock.
- Use Registered Mail service to ship the carton to the servicing SDC or SDO.

**Note:** The host Post Office or COR must perform a verification of all blank money orders that were issued to the CPU before the money orders are returned to the servicing SDC or SDO. The postal official performing the verification signs the PS Form 17 as a witness and retains a copy of the form at the host Post Office. The host Post Office personnel mark each blank money order of a partial block as “VOID” in eMOVES per the serial numbers listed on the PS Form 17.

## 11-7 Applying Stock Discounts

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### 11-7.1 Overview

Plain stamped envelopes including window envelopes and nonprofit envelopes are recorded at their full face value in the stamp inventory. Full boxes of envelopes are sold at the discounted rate specified in DMM 604.2.0.

### 11-7.2 Recording Sales of Full Boxes of Envelopes

To report the sale of full boxes as postage sales on PS Form 1412 at the discounted amount, the RA does the following:

- a. Sells full boxes of envelopes at the discounted rate specified in DMM 604.2.0.
- b. Completes PS Form 3220, *Claim for Stamped Envelope Discount*. Make entries in ink.
- c. Enters the purchaser’s name (firm name, if applicable). If a cash purchaser is unwilling to provide the name, indicate this on the form and notify the postmaster or manager who will initial the entry on PS Form 3220.

To apply the discounted amount to the stamp accountability, RAs do the following:

- a. Record the discounted amount on PS Form 1412.
  - *At IRT and eMOVES units*, enter the discount amount in AIC 846 on PS Form 1412.
  - *At POS units*, sell envelopes using the **<Discounted Envelopes>** DynaKey in the POS system, which applies the discount and creates an entry to AIC 846.
- b. Submit PS Form 3220 as supporting documentation for the AIC 846 entry on PS Form 1412 on the day of the transaction.

**Note:** The postmaster, manager, or designated employee verifies the computations on PS Form 3220. Management verification will determine if the claim is reasonable by ensuring a sufficient amount of stamped envelopes were in the RA's stamp credit or retail floor stock (for POS units).

## 11-8 Conducting a Stock Revaluation

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### 11-8.1 eMOVES Units

This section describes the stamp stock revaluation procedure for eMOVES units.

RAs must do the following:

- a. Complete PS Form 17 and record stock at the full value.
- b. Ship stamp stock to be revalued to the unit reserve using AIC 848.

Unit reserve stock custodians do the following:

- a. Receive the stock from the RA at the full value shown on the PS Form 17 using AIC 841.
- b. Record stock received on PS Form 3295, *Daily Record of Stamps, Stamped Paper and NonPostal Stamps on Hand*.
- c. Count each category of stock to be revalued.
- d. Multiply the number of stamps on hand to be revalued by the difference between original rate and new revalued rate.
- e. Record the computations for each item revalued on a PS Form 17.
- f. Enter the total for all calculations from PS Form 17 on PS Form 3959.
- g. Enter the calculated amount in AIC 844 or AIC 850 on PS Form 1412.

Closeout employees do the following:

- a. Verify that the AIC 844 and AIC 850 entries on the unit's PS Form 1412 match the amounts reported on PS Form 17.
- b. File PS Form 17 and PS Form 3959 locally as supporting documentation.

### 11-8.2 **Contract Postal Units**

This section describes the stamp stock revaluation procedure for CPUs.

CPU contractors must do the following:

- a. Count each category of stock to be revalued.
- b. Multiply the number of stamps on hand to be revalued by the difference between original rate and new revalued rate.
- c. Record the computations for each item revalued on a PS Form 17.
- d. Enter the calculated amount in AIC 844 or AIC 850 on PS Form 1412.
- e. Submit PS Form 17 as supporting documentation for PS Form 1412 to the host Post Office or the COR.

### 11-8.3 **IRT Units**

This section describes the stamp stock revaluation procedure for IRT units.

RAs must do the following:

- a. Multiply the number of stamps on hand to be revalued by the difference between original rate and new revalued rate.
- b. Enter the difference by category on PS Form 17.
- c. Enter the total on the PS Form 17 on the RA's IRT disk.
  - If the approved rate is *higher* than the shipped value, the RA will enter the total from PS Form 17 to AIC 844.
  - If the approved rate is *lower* than the shipped value, the RA will enter the total from PS Form 17 to AIC 850.

To revalue stock items in the unit reserve, the procedure is as follows:

- a. The unit reserve stock custodian completes PS Form 17 to issue an RA for all stamps in the unit reserve that require revaluation.
- b. The RA receives the stock by using the **STAMPS+** key, which creates an entry in AIC 841.
- c. The RA revalues the stock by following the revaluation instructions for stamp credits.
- d. After the stock custodian reduces unit inventory quantities that require revaluation to zero (by issuing stock to an RA) and has performed the New Day process, the unit reserve stock custodian deletes the item numbers from the stamp stock inventory (at the old price).
- e. The unit reserve stock custodian adds the item numbers back into stamp stock inventory at the new price.
- f. The RA completes PS Form 17 for returning stock and enters the value of the stamps to be returned to the unit reserve inventory at the new price. Use the **STAMPS —** key to create an entry in AIC 848.
- g. The unit reserve stock custodian receives the total from the PS Form 17 into the unit reserve inventory at the new price.

The Closeout employee does the following:

- a. Verifies that the AIC 844 and AIC 850 entries on the unit's PS Form 1412 match the amounts reported on PS Form 17.
- b. Files PS Form 17 and PS Form 3958 locally as supporting documentation.

### 11-8.4 **POS Units**

The POS system automatically performs a revaluation of accountable stock when there is a price change.

The POS system determines the quantity on hand in the Unit Reserve and POS segments (Retail Floor Stock, Mobile, Philatelic, and Stamps by Mail) from the Inventory by Category report, and performs the automatic revaluation based on the quantity on hand.

The Stock Revaluation affects only the segment that has been accessed and is performed the first time an RA logs onto the POS system and selects the segment.

When a Stock Revaluation is pending for the Unit Reserve, the following are prohibited:

- Receiving stock that includes any item requiring revaluation.
- Transferring or returning stock that includes any item requiring revaluation.
- Initiation of any count.

Acknowledgement of the automatic POS Stock Revaluation for the Unit Reserve and all POS segments is required even if there are no items being revalued.

Additional information is available in the *POS ONE Procedures Guide*, chapter 47, Stock Revaluation. To access the procedures guide:

- Go to <http://eagmnsxfb0/posone>.
- Under "User Information," click *Training*.
- Click the *NCR POS ONE Training Links and Online Guides* link.

## 11-9 Stock for Internal Purposes

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### 11-9.1 **Local Mailing Tests**

Conducting mail tests of local service standards using postage stamps is not necessary. National testing to measure service standards is conducted under a contract administered by the Consumer Advocate, Headquarters.

### 11-9.2 **United States Postal Inspection Service or Office of Inspector General Stamp Stock Requisitions**

PRUs do not fulfill stamp requisitions for the USPIS or OIG.

The USPIS and OIG must submit stamp requisitions for Test Letters to the SDC or SDO. See subchapter [12-6](#).

### 11-9.3 **Promotions or Presentations**

Field units may obtain stock either locally or through SFS by submitting an eBuy requisition for funding approval. If eBuy is not available, use PS Form 7381, *Requisition for Supplies, Services, or Equipment*.

### 11-9.3.1 **Obtaining Stock Locally**

The procedure for obtaining stock locally is as follows:

- a. The postmaster submits the approved eBuy requisition or a completed PS Form 7381 to an RA who services the same finance number.
- b. The RA fulfills the items as requested.
- c. The RA enters the amount into the appropriate postage sales AIC (see Appendix A for a list of AICs).
- d. The RA offsets the above entry to AIC 596 on PS Form 1412.
- e. The RA submits the approved eBuy requisition or PS Form 7381 as supporting documentation for PS Form 1412.

### 11-9.3.2 **Obtaining Stock From Stamp Fulfillment Services**

To obtain stock from the SFS, field unit employees do the following:

- a. Complete the order form found in the *USA Philatelic* catalog. Stock that is not available locally may be available through SFS.
- b. Request an eBuy requisition for funding approval or complete PS Form 7381 if eBuy is not available.
- c. Include postage and handling as described in the *USA Philatelic* catalog.
- d. Attach the approved eBuy requisition or the completed PS Form 7381 to the order form in lieu of payment and mail to the following address:

STAMP FULFILLMENT SERVICES  
8300 NE UNDERGROUND DR PILLAR 210  
KANSAS CITY MO 64144-9998

## 11-10 Accounting for Unit Reserve Stock

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### 11-10.1 **Maintaining Accountability**

A record of the unit reserve stock accountability is maintained using the system-generated reports or a manual PS Form 3295.

All transactions that affect the unit reserve stock must be listed on the system-generated report or a manual PS Form 3959, *Stamp Stock Transactions and Daily Recap*, such as:

- Stock received from SDOs, SDCs, RAs, other units, and retail floor stock.
- Stock returned to SDC or SDO.
- Stock shipped to other units.
- Requisitions filled.
- Count results.

**Note:** Keep the original PS Form 3959 as supporting documentation for PS Form 1412.

## 11-10.2 **Transferring Accountability**

### 11-10.2.1 **When to Transfer Accountability**

Accountability for stamp stock must be transferred when the unit reserve stock custodian is replaced or is scheduled to be absent for a period during which access to the unit reserve stock may be necessary.

### 11-10.2.2 **How to Transfer Accountability**

An independent count of the unit reserve stock must be performed by the unit stock custodian and the replacement custodian when accountability is transferred to or from the unit reserve stock custodian. Use PS Form 3294, *Cash and Stamp Stock Count and Summary*, to record the following:

- The names of those involved.
- The date of the transfer.
- The accountability figures.
- Signatures.

After counting the stamp stock with a witness (recorded in detail on PS Form 3294), accept initial custody by signing the form. This indicates agreement with the witnessed stamp stock count.

The person to whom accountability is being transferred accepts responsibility for the stock by completing and signing PS Form 3369, *Consigned Credit Receipt*.

Complete the Unit Reserve Stamp Stock section of PS Form 3959 as follows:

- a. The opening balance (from the previous closing balance).
- b. Any overage from the count.
- c. Any shortage from the count.
- d. Closing balance (should equal the results on PS Form 3294).
- e. The date and signature.

Submit the completed PS Form 3294 and PS Form 3959 to the supervisor or designee. A copy of PS Form 3294 and PS Form 3959 will be maintained by the unit reserve stock custodian. Change the vault combination to restrict access to the former custodian.

## 11-10.3 **Transferring Stock Between Postal Retail Units**

PRUs must not transfer blank money order stock between PRUs.

### 11-10.3.1 **Shipping Postal Retail Unit Procedures**

To ship stamp stock to another PRU, the unit reserve stock custodian does the following:

- a. Prepares PS Form 17 in duplicate. The PRU must include the system-generated shipment number and the location ID (10-digit UFN) of the receiving PRU in their retail equipment.
- b. Counts and prepares stamp stock to be shipped with a witness. Both the shipper and the witness must sign PS Form 17.

- c. Records stamp stock shipped in AIC 848. This will decrease AIC 853 on the unit's PS Form 1412.
- d. Sends the original PS Form 17 to the receiving PRU with the stamp stock via Registered Mail.
- e. Files the duplicate PS Form 17 locally as supporting documentation for the AIC 848 entry on PS Form 1412.

#### 11-10.3.2 **Receiving Postal Retail Unit Procedures**

To receive stamp stock from another PRU, the unit reserve stock custodian does the following:

- a. Verifies the stamp stock received with a witness.
- b. Signs the PS Form 17.
- c. Immediately records the stamp stock received in AIC 841. This will increase AIC 853 on the unit's PS Form 1412.
- d. Enters the shipment number and the location ID of the unit that shipped the stamp stock in their retail equipment.

## 11-11 Verifying Total Unit Accountability

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### 11-11.1 **eMOVES Units**

The unit manager verifies total stock accountability as follows:

- a. Verify the ending accountability for each category of stamp stock on the PS Form 3295.
- b. Use PS Form 3959, *Stamp Stock Transactions and Daily Recap*, to record activities for the unit reserve stamp stock and the individual employee credits.
  - Under **Unit Reserve Stamp Stock**, enter the opening balance; daily activities such as stock received, stock shipped, and stock adjustments; and the closing balance for the unit reserve stock.
  - Under **Daily Recap**, enter the opening balance; the daily activities such as stock received, stock shipped, and stamps sold; and the closing balance for each individual employee with stamp stock credit.
  - Add the total amount of Unit Reserve Closing Balance plus Total Employee Credits Closing Balance to get the **Total Unit Accountability**.
- c. Ensure the **Total Unit Accountability** on PS Form 3959 matches the Consolidated Unit 1412 AIC 853 total.
- d. Resolve any differences, if applicable.
- e. Sign PS Form 3959 and file with Consolidated Unit 1412.

**11-11.2 IRT and POS Units**

The unit manager or closeout employee verifies total stock accountability as follows:

- a. Verify that the unit reserve inventory report total matches the unit reserve total on the Clerk Balance List.
- b. Verify that the Clerk Balance List matches the unit's PS Form 1412 AIC 853.
- c. Resolve any differences.

# 12 Accountable Paper – Stamp Distribution Office, Stamp Services Center, and Stamp Fulfillment Services

This chapter contains the responsibilities and procedures for receiving, securing, issuing, and controlling accountable paper at stamp distribution offices (SDOs) and stamp services centers (SSCs). This chapter also describes the requirements and procedures for destroying stamp stock. This chapter includes the following subchapters:

[12-1 Responsibilities.](#)

[12-2 Receiving Accountable Paper.](#)

[12-3 Filling Requisitions.](#)

[12-4 SDO or SSC Internal Nonsaleable Stock.](#)

[12-5 Stamp Stock Destruction.](#)

[12-6 Stamp Stock Issued to the United States Postal Inspection Service or Office of Inspector General.](#)

[12-7 Stamp Stock Count.](#)

[12-8 Stamp Fulfillment Services Activities.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 12-1 Responsibilities

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### 12-1.1 District Marketing Manager

The district marketing manager has the following responsibilities:

- a. Manages SDOs within the district.
- b. Ensures that each SDO is properly staffed, follows established procedures, and has a safe, secure work environment.
- c. Ensures a physical inventory is conducted annually and when custody of an SDO is transferred between individuals.
- d. Designates members of the stamp destruction committee (SSC).

### 12-1.2 **SDO Supervisor**

The SDO supervisor has the following responsibilities:

- a. Is accountable for all postal and nonpostal stock in the SDO.
- b. Orders and receives stamp stock for the SDO.
- c. Ships stamp stock to postal retail units (PRUs) within the service area.
- d. Receives returned shipments of stamp stock from PRUs within the service area.
- e. Reports stamp stock transactions on the date they occur.
- f. Ensures that all accountable paper is properly secured.
- g. Maintains sufficient stock to meet customer demand.
- h. Conducts a physical inventory annually and when custody of the SDO and any of its internal stamp vaults are transferred between individuals.

### 12-1.3 **Headquarters Stamp Acquisition and Distribution Manager**

The manager of Stamp Acquisition and Distribution at Headquarters is responsible for closing former SDOs. The manager is also responsible for establishing new SSCs and ensures that each SSC:

- a. Follows established procedures.
- b. Is properly staffed.
- c. Has a safe, secure work environment.
- d. Conducts a physical inventory annually and when custody of the SSC and any of its internal stamp vaults are transferred between individuals.

### 12-1.4 **SSC Manager**

The SSC manager oversees the daily operations of receiving and shipping accountable paper to all PRUs within the SSC area of distribution.

### 12-1.5 **Stamp Distribution Supervisor – SSC**

The stamp distribution supervisor at an SSC has the following responsibilities:

- a. Is accountable for all postal and nonpostal stock assigned to them.
- b. Is responsible for maintaining adequate accountable paper inventory to fill stamp stock requisitions.
- c. May be assigned to supervise stamp destruction activities.

### 12-1.6 **Stamp Distribution Clerk – SDO or SSC**

The stamp distribution clerk at an SDO or SSC is responsible for filling requisitions received from individual requesting units under the control of the vault supervisor.

## 12-2 Receiving Accountable Paper

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### 12-2.1 **Accountable Paper Sources**

The SDO or SSC requisitions accountable paper in bulk from the following sources:

- Ashton Potter (Stamped Postal Cards).
- National Stamp Depository (NSD).
- Stamped Envelope Agency.

The SDO or SSC may receive accountable paper in bulk from the following sources:

- Private sector stamp suppliers.
- Stamp product suppliers.
- Minnesota Diversified Industries.

### 12-2.2 **Domestic and International Money Orders**

Money orders are shipped from the printing vendor to the Material Distribution Center (MDC).

The SDO and SSC receive sets of domestic money orders automatically in multiples of 70,000 form sets from the MDC.

**Exception:** If more than a 6-month supply is on hand, the SDO or SSC may request that the MDC defer an automatic shipment.

The SDO and SSC are responsible for supplying money order sets, domestic and international, to PRUs within its service area.

Store money order sets in a secure area or vault that is locked and under control of the SDO or SSC supervisor.

### 12-2.3 **Verifying Stock Shipments**

The unit manager verifies the address and registry number(s) against the registry manifest bill.

Report any misdirected articles or other discrepancies on the second part of PS Form 3854, *Manifold Registry Dispatch Book*.

### 12-2.4 **Recording Advice of Shipments**

The advice of shipment or PS Form 17, *Stamp Requisition/Stamp Return*, should match the stock counted by the vault supervisor.

When the value of the stock received differs from the value of the invoice (advice of shipment or PS Form 17), the manager or supervisor does the following:

- a. Enters the value of the invoice into the Stamp Services System (SSS) within 24 hours of receipt, excluding weekends.
- b. Follows procedures in parts [12-2.12](#) and [12-2.13](#) for handling discrepancies in stock received.
- c. Follows procedure in part [12-2.14](#) for handling defective stock.

### 12-2.5 **Stamp Stock Received From Suppliers**

The manager or supervisor enters stamp stock received from suppliers as follows:

- a. Report the amount received from suppliers in the SSS using IMOD 01, Received from Supplier. This includes automatic shipments from suppliers.
- b. Select the vendor.
- c. Enter the numeric shipment number.
- d. Enter the shipment amount as stated on the advice of shipment.
- e. If you do not receive an advice of shipment, prepare an Item 0-13, *Routing Slip*, containing the following:
  - (1) The item number.
  - (2) The date received.
  - (3) The quantity received.
  - (4) The unit value.
  - (5) The total value.
  - (6) The registry number.
  - (7) Preparer's signature.
- f. Account for discrepancies in quantity by following the process outlined in part [12-2.13](#).

### 12-2.6 **Stamp Stock Received From a Postal Retail Unit Within the Distribution Area**

The manager or supervisor enters stamp stock received from PRUs within the distribution area as follows:

- a. Report the amount in the SSS using IMOD 02, Returned from Post Office.
- b. Enter the 10-digit unit finance number (UFN) of the shipping unit.
- c. Enter the 10-digit numeric shipment number that was generated from the shipping unit and is reported on PS Form 17.
- d. Enter the amount as stated on the PS Form 17.

If a PRU's PS Form 17 is missing the shipment number, the shipment will be returned to the originating unit in accordance with the following steps:

- a. The SDO or SSC reports the returned stamp stock in the SSS as follows:
  - (1) Enter total amount on PS Form 17 in IMOD 02, Returned from Post Office.
  - (2) Check the No Shipment Number box.
  - (3) Enter the returned amount using item number 109100 (\$1.00 stock) and/or item number 106100 (\$.01 stock) using IMOD 07, Stock Shipment.
- b. Write "No Shipment Number" on the PS Form 17.
- c. Without opening the carton, prepare the carton to be returned to the unit with a new Registered Mail number.
- d. Attach a new system-generated PS Form 17 with a new 10-digit numeric shipment number to the carton and ship it back to the originating unit.

#### 12-2.6.1 **Saleable Stock**

PRUs within the SDO or SSC service area may return saleable stock for redistribution.

The SDO supervisor must first approve a unit's request to return saleable stock. Stamp stock returned to the SDO or SSC without first obtaining this approval will be sent back to the unit.

When saleable stock is received, the SDO or SSC supervisor must do the following:

- a. Verify, sign, and date the PS Form 17 sent by the unit returning saleable stock.
- b. Contact the shipping unit if there is a discrepancy.
- c. Receive stock back into inventory (see part [12-2.6](#)).
- d. Keep the PS Form 17 on file as supporting documentation.

#### 12-2.6.2 **Nonsaleable Stock**

PRUs within the SDO or SSC service area may return nonsaleable stock for destruction.

The SDO or SSC supervisor must provide a schedule for returning nonsaleable stock.

When nonsaleable stock is received, the SDO supervisor or SSC return committee must do the following:

- a. Report the amount listed on the PS Form 17 sent by the unit in the SSS using IMOD 02, Returned from Post Office.
- b. Transfer the nonsaleable stock to a holding vault, held for destruction.

#### 12-2.6.3 **Money Order Stock**

The servicing SDO or SSC must authorize PRUs or CPUs to return full blocks of blank money orders and all blank international money orders.

PRUs and CPUs must submit partial blocks of domestic money orders to the servicing SDO or SSC during the regular schedule for returning items for destruction provided by the SDO or SSC. (**Exception:** Units that are closing or are converting to Point of Service (POS) must coordinate with the servicing SDO or SSC the immediate return of all blank money orders.)

The manager or supervisor of the SDO or SSC enters blank money order stock received from PRUs and CPUs within the distribution area as follows:

- a. **Full blocks of domestic money orders and all international blank money order stock:**
  - Verify, sign, and date the PS Form 17 sent by the unit returning blank money orders.
  - Contact the shipping unit if there is a discrepancy.
  - Receive the blank money order stock into inventory by reporting the item number, quantity, and serial numbers of the blank money orders in SSS using IMOD 02, Returned from Post Office. The SDO or SSC reissues full blocks of blank domestic money orders and all blank international money orders to units within the distribution area.
  - Keep the PS Form 17 on file as supporting documentation.

**b. Partial blocks of domestic blank money orders:**

- Report the amount listed on the PS Form 17 sent by the unit in SSS using IMOD 02.
- Transfer the money orders to a holding vault, held for destruction.
- After the SDO or SSC receives the certified PS Forms 17 from the SSC, the SDO or SSC supervisor makes entries per item number into the SSS using IMOD 08, Destroyed.

The stamp destruction committee (SSC) follows guidelines in subchapter [12-5](#), Stamp Stock Destruction, for destroying money orders.

### 12-2.7 **Stamp Stock Received From SDO, SSC, or APD Outside of Distribution Area**

Enter stamp stock received from SDO, SSC, or accountable paper depository (APD) outside of distribution area (transfer orders) into inventory following this procedure.

The SDO or SSC reports the amount received from another SDO, SSC, or APD using IMOD 03, Returned from SSC.

- a. Enter the 10-digit UFN.
- b. Enter the 10-digit numeric shipment number.
- c. Enter the shipment amount as stated on PS Form 17.

### 12-2.8 **International Reply Coupons**

All SDOs and SSCs must submit United States (U.S.)-issued (redeemed) and foreign-issued (exchanged) international reply coupons (IRCs) accepted by PRUs through December 31 of each year to Accounting Services, Finance Branch.

An annual *Postal Bulletin* article will contain a reminder for SDOs and SSCs to submit exchanged and redeemed IRCs to Accounting Services, Finance Branch.

The SDO or SSC receives the returned IRCs using IMOD 02, Returned from Post Office, in the SSS at the value claimed on PS Form 17. Record the return in the SSS using IMOD 09, Returned to Supplier.

After consolidating and batching the IRCs, the SDO or SSC must ship the IRCs to the following address for receipt by February 28:

FINANCE BRANCH  
ACCOUNTING SERVICES  
2825 LONE OAK PKWY  
EAGAN MN 55121-9617

For additional information regarding IRCs, see *Mailing Standards of the United States Postal Service*, International Mail Manual (IMM<sup>®</sup>) 372.

12-2.9 **Migratory Bird Hunting and Conservation Stamps  
SSC and SDO Procedures**

Review prior year usage of Migratory Bird Hunting and Conservation Stamps (bird stamps) and be sure to have an adequate supply on hand to fill requisitions during ordering periods.

12-2.10 **SDO or SSC Overstates IMOD Codes 01, 02, or 03**

If the SDO or SSC overstates a stamp stock received shipment in IMOD codes 01, 02, or 03, the SDO or SSC must enter the overstated amount in the SSS using IMOD 60, Stock Overage Correction.

At the end of that business day, the SDO or SSC prints the Form 3958 Report from the SSS and keeps all supporting documentation (PS Forms 17 and the system-generated Stock Transfer Authorization).

12-2.11 **Lost Vendor Shipments**

The SDOs and SSCs are responsible for locating missing vendor's registered stamp stock shipments and non-registered (envelopes and postal cards) shipments.

If all efforts fail to locate a missing vendor's registered or non-registered stamp stock shipment, do the following:

- a. Enter the stamp stock in the SSS inventory using IMOD 01, Received from Supplier.
- b. Prepare PS Form 2130, *Claim for Loss*, in duplicate. Attach a copy of the correspondence that includes detailed information regarding steps taken to locate the missing vendor registered or non-registered stamp stock shipment. This correspondence must include the name and address of the U.S. Postal Inspection Service (USPIS) that was notified.
- c. Forward the documents to the following address:  
QUALITY ASSURANCE  
MANAGER STAMP ACQUISITION & DISTRIBUTION  
US POSTAL SERVICE  
1735 N LYNN ST RM 5008  
ARLINGTON VA 22209-6432

The documents, after review, are adjudicated and returned to the submitting unit for processing.

Upon receipt of the approved claim for loss, the manager or supervisor does the following:

- a. Processes the claim using IMOD 05, Claim for Stock Loss.
- b. Maintains the original and all copies of supporting documentation for processing the claim.

## 12-2.12 Stock Discrepancies in Sealed Packages

Immediately report to Headquarters Stamp Acquisition and Distribution, Quality Assurance at 703-292-3808 if discrepancies exceed one of the following levels:

Item	Level
Booklets	A full unit of 25 or more
Panes	A single deck or pad of 100 or more
Postal cards	1 or more full packages of 250
Stamped envelopes	1 or more cartons of 500
Philatelic products (packets, folders, books, or albums)	15 or more
IRCs	100 or more
Coil of 100 stamps	6 or more coils
Coil of 500 stamps	1 or more coils
Coil of 3,000 stamps	1 or more coils
Coil of 5,000 stamps	1 or more coils
Coil of 10,000 stamps	1 or more coils

Use PS Form 8144, *Stamp Discrepancy Report*, to report overages and shortages in stock received (sealed packages only) from the following sources:

- Private sector stamp production contractors.
- Stamp product contractors.
- Stamped Envelope Agency.
- Transfers between other SDOs, APDs, SSCs, and PRUs.

Complete PS Form 8144 in duplicate. Mail the original to the following address:

QUALITY ASSURANCE  
 MANAGER STAMP ACQUISITION AND DISTRIBUTION  
 US POSTAL SERVICE  
 1735 N LYNN ST RM 5008  
 ARLINGTON VA 22209-6432

File a copy of PS Form 8144 locally as supporting documentation.

## 12-2.13 Accounting for Stock Discrepancies

### 12-2.13.1 Stock Overages

To report overages found in stamp stock vendor shipments, the SDO or SSC manager or supervisor must do the following:

- a. Use IMOD 04, Stock Adjustment, in the SSS inventory. The amount of the IMOD 04 entry will appear under General Ledger Account (GLA) 56203.247 in the Financial Performance Report (FPR).
- b. File the duplicate PS Form 8144 as supporting documentation for the AIC 247 expense entry.

12-2.13.2 **Stock Shortages**

To report shortages found in stamp stock vendor shipments, the SDO or SSC manager or supervisor must do the following:

- a. Use IMOD 05, Claim for Stock Loss, in the SSS inventory. The amount of the IMOD 05 entry will appear under GLA 56203.647 in the FPR.
- b. File the duplicate PS Form 8144 locally as supporting documentation for the AIC 647 expense entry.

12-2.14 **Reporting Stock Defects**

Defective stock contains obvious printing and production errors such as:

- Missing color.
- Upside-down printing.
- Bad color registration.
- Missing perforations.
- Perforated stamp design.
- Missing print.

Report defective stock received on PS Form 8144 as follows:

- a. Complete PS Form 8144 in triplicate.
- b. Enter the defective stock into the SSS as a shortage using IMOD 08, Destroyed.
- c. Send the defective stock with the original PS Form 8144 via Registered Mail to the following address:  
ATTENTION QUALITY ASSURANCE  
MANAGER STAMP ACQUISITION & DISTRIBUTION  
US POSTAL SERVICE  
1735 N LYNN ST RM 5008  
ARLINGTON VA 22209-6432
- d. Send the duplicate copy of PS Form 8144 to the following address:  
INSPECTOR IN CHARGE  
SECURITY GROUP  
US POSTAL INSPECTION SERVICE  
475 L'ENFANT PLZ WEST SW RM 3621  
WASHINGTON DC 20260-2166
- e. File the third copy of PS Form 8144 locally as supporting documentation.

## 12-3 Filling Requisitions

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### 12-3.1 **Automatic Shipments to Postal Retail Units**

The SDO or SSC sends automatic shipments directly to PRUs.

Units do not receive shipments from outside suppliers.

The SSS generates an automatic shipment listing for each SDO or SSC for commemorative or special issue stamps announced in the *Postal Bulletin* to ship to units. This list itemizes the quantity and value of stock to be shipped.

SDOs and SSCs must not ship commemorative or special issue stamps before the date shown in the *Postal Bulletin*, or seven business days before the first day of issue.

**Exception:** You may withdraw and package stock at any time after you receive the SSS listing and invoices. Hold prepared shipments in a secure area until the shipping date.

PRUs must send changes to the automated shipment listing to the SDO or SSC to modify. Each request must include the following:

- a. The affected UFN.
- b. The present quantity.
- c. The new quantity.
- d. The signature of the postmaster or manager.

### 12-3.2 **Scheduling Requisitions**

The SDO or SSC manager or supervisor establishes a requisitioning schedule for each PRU within the service area. Except for emergency orders, follow the schedule to ensure an orderly flow of accountable paper.

### 12-3.3 **Separating Duties**

The SDO supervisor ensures that assigned stamp distribution clerks do not have separate (individual) stamp credits of any type.

### 12-3.4 **Processing Requisitions**

The SDO or SSC supervisor processes requisitions as follows:

- a. Enters all requisitions in the SSS inventory. All Touch Tone Order Entry (TTOE) requisitions are automatically uploaded upon log on to the SSS each business day.
- b. Includes the 10-digit UFN.

The SSS sorts requisitions by ZIP Code.

### 12-3.5 **Creating and Developing Sessions**

The SDO or SSC supervisor sorts requisitions in the SSS as follows:

- a. Separate requisitions by regular or emergency orders.
- b. Review the requisition list in the SSS and select ZIP Coded requisitions based on the following:
  - (1) Scheduled order cycle week.
  - (2) Emergency orders by ZIP Code.

**Note:** Create multiple sessions each day. Each session can range from one to multiple units.

The SDO or SSC supervisor develops the daily session file by entering each requisition into the SSS before withdrawing stamps from the vault.

After requisitions are entered in the SSS, the system does the following:

- a. Ensures that individual items comply with minimum and maximum parameters.
- b. Reflects any change or correction to the system-generated PS Form 17.
- c. Generates the necessary address labels, picking list, PS Form 17 summary, and PS Form 17 for each unit.

### 12-3.6 **Withdrawing Stamp Stock From the Vault**

The SDO or SSC supervisor withdraws stamp stock from the vault as follows:

- a. Open the vault or envelope storage area.
- b. Withdraw the quantities listed on the picking list.
- c. Return stock items, along with the picking list, to the person shipping the stock.

### 12-3.7 **Shipping Stamp Stock**

The stamp distribution clerk ships stamp stock as follows:

- a. Verify that the stock received matches the picking list.
- b. Separate items according to the stamp stock shipment report.
- c. Sign the “shipped line,” along with a witness, on the reports.
- d. Seal and dispatch each container with a witness.

**Note:** Do not seal and ship stock until you have filled all requisitions in each batch and verified that the individual orders equal the total amount withdrawn from the vault.

### 12-3.8 **Distributing Money Order Sets**

The supervisor distributes money order sets as follows:

- a. Select money order shipments based on ranges identified on picking list.
- b. Ship money order sets via Registered Mail. (Do not ship money orders with stamp stock.)
- c. Do not split a package of 100 money order sets between PRUs.

**Exception:** International money orders may be issued in a minimum of five form sets.

### 12-3.9 Processing the Daily Closeout

On the day stock is either shipped or received, the SDO or SSC supervisor processes a daily report as follows:

- a. Sign the automated PS Form 3958-X, *Main Stamp Stock Daily Recap*.
- b. File the picking list and copies of the shipment reports with the original PS Form 17.

At the close of each business day, the SDO or SSC manager or supervisor must close the SSS which includes all vaults. Closing the SSS generates individual Form 3958 Reports by vault, with a consolidated Form 3958 Report (Final Recap) for the unit.

## 12-4 SDO or SSC Internal Nonsaleable Stock

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When internal saleable stock becomes obsolete, the SDO supervisor or SSC return committee must do the following:

- a. Prepare PS Form 17.
- b. Report the amount as a vault transfer in the SSS.
- c. Transfer nonsaleable stock to a holding vault pending destruction.
- d. Destroy nonsaleable stock each postal quarter.
- e. For each postal quarter that internal stock is not destroyed, complete a report as to the amount of nonsaleable stock on hand. Include the estimated time and equipment needed to destroy the stock.
- f. Submit the above report as follows:
  - SSCs must send the report to the manager of Stamp Acquisition and Distribution (Headquarters).
  - SDOs must send the report to the manager of Marketing (district).
- g. At a minimum, destroy internal nonsaleable stock at least once a year.

**Note:** The SSS system-generated Stock Destroyed Report can be used as supporting documentation when internal vault stamp stock is destroyed.

## 12-5 Stamp Stock Destruction

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### 12-5.1 Overview

Stamp stock destruction includes counting, recording, and destroying nonsaleable stamps, stamped paper, and philatelic products.

Destruction does not include U.S.- and foreign-issued IRCs, Post Office spoiled meter stamps and postage validation imprinter (PVI) labels, or loose stamps not pasted on letter size paper.

Stamp stock is destroyed only at the SDO, SSC, and SFS. However, USPS personnel may approve alternative destruction locations on a case-by-case basis.

The following table describes how to destroy stamps.

For this item...	Follow this procedure...
Damaged stamps returned by customers	a. Do not count these stamps individually. b. Accept the credit value that is marked by the unit on the booklet or wrapper. c. If the value claimed by the unit seems excessive or unreasonable, notify the USPIS and OIG. d. For additional information on damaged stamps, see <i>Mailing Standards of the United States Postal Service, Domestic Mail Manual (DMM®) 604.9.1</i> .
Postal cards (The value is printed in the stamp area.)	Redeem at item value (amount item sells for) when returned unsold to the SSC from a unit reserve.
Picture postcards (Contain pictures printed on the entire front of the card. Postage value is printed on the back.)	Redeem at item value (amount item sells for) when returned unsold to the SSC from a unit reserve.
Postal stamped paper	Accept the value claimed, especially when returned by customers. (See DMM 604.9.0 for provisions for exchanging stamped paper.)
Plain stamped and nonprofit envelopes	Record the value of stamped envelopes at full value, including window envelopes. Clearly display the value claimed for each item on PS Form 17.

12-5.2 **SSC Responsibilities**

The responsibilities of SSCs are as follows:

- a. Count and verify that stamp stock submitted for destruction matches the information provided on PS Form 17.
- b. Destroy nonsaleable stamp stock.
- c. Certify that the stock has been destroyed by signing the PS Form 17.
- d. Forward the certified PS Form 17 to the appropriate SDO or SSC manager.
- e. Understand and follow the policies and procedures of stamp stock destruction.

The district Finance manager (DFM) is responsible for performing the following:

- a. Review any reports of irregularity by members of the SSC at an SDO or members of an SSC destruction committee.
- b. Every fiscal year, designate a manager or a supervisor to observe the activity of the SSC. The designated observer cannot be a regular or alternate member of the committee. At a minimum, once a year, the designated manager or supervisor must randomly select the activity to observe and must arrive at the destruction site unannounced.

12-5.2.1 **At SDO**

The SSC in the SDO is an ad hoc group of career Postal Service employees. The district marketing manager does the following:

- a. Establishes an SSC and appoints SSC members.
- b. Ensures the SSC meets and destroys accumulated stock at least once per postal quarter, or when Headquarters has approved unit conversion from traditional accountability to open and close merchandise accountability.
- c. Requires each member to complete PS Form 3237, *Stamp Stock Destruction Committee Notice of Appointment*, in the presence of the district manager.
- d. Keeps the original PS Form 3237 and provides a copy to each committee member.
- e. Reviews any report of irregularities by members of the SSC or alternates.

12-5.2.2 **At SSC**

Each SSC has its own internal stamp committees, which consist of a return committee and a destruction committee. The manager of Stamp Acquisition and Distribution, Headquarters, and the manager of the SSC oversee these committees. No local administration is required.

12-5.3 **Composition of the SSC**12-5.3.1 **At SDO**

Any career employee, regardless of pay level or status (full-time or part-time) is eligible to be appointed to a stamp stock destruction committee. Noncareer employees such as casuals, transitional, and contractors are not eligible to serve on the committee.

An accountable paper supervisor can be a member of the committee but cannot serve as the non-financial supervisor.

The committee has six members. One regular member and one alternate member represent each of the following areas:

- A postmaster or non-financial supervisor.
- An employee of the accountable paper section.
- An employee with no stock or financial responsibility.

12-5.3.2 **At SSC**

The return committee has two career employees:

- a. Any career employee assigned to the SSC and an SSC supervisor.
- b. The two career employees are scheduled to work on a rotating basis.

The SSC has three members:

- a. One member must be a supervisor.
- b. The other two members are career employees assigned to the SSC.
- c. The two career employees are scheduled to work on a rotating basis.

**Note:** If operationally necessary, an employee may be assigned to both committees simultaneously.

#### 12-5.4 **Duration of an SSC Term**

##### 12-5.4.1 **At SDO**

Each member of the SSC serves for 3 years.

Potential members (regular or alternate members) must not have served on the committee for the 3 years preceding appointment.

If a serving member cannot be found in other parts of the district:

- a. The original accountable paper clerk may serve another term if the committee requests an exception to established procedure from the local OIG.
- b. The OIG considers exceptions on a case-by-case basis.

##### 12-5.4.2 **At SSC**

The employees are assigned to the destruction activities on a rotating basis for an indefinite period as long as they are permanent SSC employees.

#### 12-5.5 **Resigning or Removing a Member of the SSC**

To resign voluntarily, a member must do the following:

- a. Submit a letter of resignation to the district manager or SDO manager. The letter should explain in detail the reason for resignation.
- b. Send a copy of the resignation letter to the local OIG.

To remove a member of the committee, the district marketing manager or Headquarters stamp acquisition and distribution manager must do the following:

- a. Document the reasons for removal.
- b. Attach the documentation to the original PS Form 3237.
- c. Send a copy of the documentation to the local OIG.
- d. Maintain the documentation and original PS Form 3237 as part of the committee file.

#### 12-5.6 **Frequency of Destruction**

Each postal quarter and/or within 6 weeks from acceptance date, destroy all nonsaleable stock or withdrawn from sale items sent for destruction by PRUs. For internal nonsaleable (obsolete) stock, see subchapter [12-4](#).

Destroy stock received in a preceding quarter before the end of the next quarter even though stock accumulates continuously during the quarter.

For example, destroy stock received in quarter 1 before the end of quarter 2.

In quarter 4, all stock for destruction must be counted, verified, and all discrepancies expensed by the end of August. PRUs should resolve discrepancies and make any necessary offsetting expenses prior to the close of the fiscal year (September 30).

Accumulating obsolete stock is an unnecessary inventory cost that also increases the risk of pilferage.

### 12-5.7 **Destroying Stamp Stock**

Three members of the SSC must be present at any stock destruction meeting. One of the members present must be a postmaster or a non-financial supervisor.

To destroy stamp stock, two members of the SSC must do the following:

- a. Independently count the nonsaleable stock.
- b. Verify that the amounts entered on PS Form 17 agree with the actual count.

A third member of the SSC must do the following:

- a. Record the counts of the other two members.
- b. Verify the count if the first two members who count the stock disagree.
- c. Record the correct amount and write the value of the stock in words on each PS Form 17.

All three members of the SSC must do the following:

- a. Initial any corrections made to PS Form 17.
- b. Witness the actual destruction and remain at the on-site destruction area to ensure the items have been totally destroyed.
- c. Sign all copies of PS Form 17 after:
  - (1) The stock has been completely destroyed.
  - (2) The value of the stock destroyed has been written in words on each PS Form 17.

**Note:** Only in emergencies should these procedures be deviated from. The replacement for one of the three members must be one of the six appointed committee members for which a PS Form 3237 is on file.

The supervisor assigns one of the members of the SSC to do the following:

- a. Enter the date the stock was destroyed on each form.
- b. Log all counts to a destruction spreadsheet. The spreadsheet should include:
  - (1) The PRU's UFN.
  - (2) The original amount stated on PS Form 17.
  - (3) The date of verification.
  - (4) The total value of stock to be destroyed.
  - (5) The net difference amount.
- c. Return the certified PS Form 17 to the SDO or SSC manager who files the form locally.

### 12-5.8 **Discrepancies in Stock to Be Destroyed**

#### 12-5.8.1 **Postal Retail Unit Served by SDO**

After destruction of the stamp stock, the SSC forwards the certified PS Form(s) 17 and destruction spreadsheets to the SDO.

The SDO supervisor enters the net discrepancy amounts in the SSS as “Adjustments” using IMOD 04, Stock Adjustment, as follows:

- a. Debits or credits the SDO finance number expense account.
  - Overages are mapped to an expense account (GLA 56203) under AIC 247.
  - Shortages are mapped to an expense account (GLA 56203) under AIC 647.
- b. Makes entries per item number into the SSS using IMOD 08, Destroyed, to account for the amount destroyed.
- c. Forwards copies of the certified PS Form(s) 17 and destruction spreadsheets to the DFM for any discrepancies.
- d. Files the certified PS Form(s) 17 and destruction spreadsheets as supporting documentation for destruction and adjustments.

**Note:** The district Finance office monitors and analyzes discrepancy amounts in spreadsheets provided by the SSC. The DFM determines if the amount of the discrepancy warrants a journal voucher (JV) transfer through the Journal Entry Vehicle (JEV) system to the expense account of the submitting unit.

#### 12-5.8.2 **Postal Retail Unit Served by SSC**

After destruction of the stamp stock, the SSC destruction committee forwards the certified PS Form(s) 17 and destruction spreadsheets to the SSC manager.

The SSC manager enters the net discrepancy amounts in the SSS using IMOD 04, Stock Adjustment, as follows:

- a. Debits or credits the SSC finance number expense account.
  - Overages are mapped to an expense account (GLA 56203) under AIC 247.
  - Shortages are mapped to an expense account (GLA 56203) under AIC 647.
- b. Makes entries per item number in the SSS using IMOD 08, Destroyed, to account for the amount destroyed.
- c. Manager submits a JV transfer request on PS Form 824, *Journal Entry Form*, to Accounting Services to disseminate expenses to the corresponding district finance numbers.
- d. Forwards a copy of the PS Form 824, certified PS Forms 17, and destruction spreadsheets to the DFM of each district served for any discrepancies.

**Note:** The district Finance office monitors and analyzes discrepancy spreadsheets provided by the SSC. The DFM determines if the amount of the discrepancy warrants a JV transfer through the JEV system to the expense account of the submitting PRU.

### 12-5.9 **Determining Methods of Destruction**

The SSC destroys stamps and stamp products by the methods described below unless USPIS personnel recommend other methods, such as burning stamps in a controlled environment. The USPIS approves alternative methods of destruction on a case-by-case basis.

Destroy stamps, stamps in packages, and pressure-sensitive stamps as follows:

- a. Destroy stamps by shredding to 1/4-inch-wide strips or particles no longer than 1/4 inch.
- b. Discard the packaging as waste; do not shred.

**Note:** Significant quantities of pressure-sensitive stamps may damage the disintegrators or shredders. The USPIS may approve an alternative method of destroying these stamps, such as pulping at a commercial location.

Destroy *philatelic products* as follows:

- a. Destroy philatelic products in the same way as stamps. Otherwise, use another method of destruction and obtain approval from the USPIS.
- b. If recalled for destruction, consider using the product for promotional purposes or as gifts to employees.
- c. Obsolete editions of the *Postal Service Guide to U.S. Stamps* can be provided for philatelic, promotional, or educational purposes and are an exception to general guidelines for destruction of accountable items.

Instructions for disposing of the *Postal Service Guide to U.S. Stamps* are published annually in the *Postal Bulletin*.

For stamped envelopes and postal cards, cancel, perforate, or otherwise render stamped envelopes and postal cards unusable and discard the stock as waste after canceling or defacing the postage.

**Note:** Do not destroy any exchanged foreign-issued or any U.S.-issued IRCs.

### 12-5.10 **Disposal of Credit and Debit Card Receipts**

SDOs and SSCs destroy credit and debit card receipts submitted by units that do not have the capability to shred the receipts on site. The receipts must be bundled and submitted by Registered Mail, following the normal scheduled return or destruction procedures, with a signed memo requesting that the receipts be shredded.

**Note:** SDOs and SSCs do not make any accounting entries in the SSS for these receipts since they have no value.

## 12-6 Stamp Stock Issued to the United States Postal Inspection Service or Office of Inspector General

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### 12-6.1 **Authorizations**

The USPIS and the OIG are authorized to requisition stamps and stamped paper for investigative purposes.

The DFM must authorize the requisition and use of stamps and stamped paper for local testing, promotions, and presentations.

### 12-6.2 **USPIS or OIG Obtaining Postage**

The USPIS and OIG must submit stamp requisitions for test letters to an SDO or SSC. PRUs must not fulfill stamp requisitions for the USPIS or OIG.

A postal inspector or OIG employee does the following:

- a. Prepares an original and three copies of PS Form 17, including the following information:
  - (1) The USPIS or OIG division finance number.
  - (2) Telephone number.
  - (3) Name and address of the USPIS or OIG office.
  - (4) Printed name and signature of the postal inspector or OIG agent submitting the request.
  - (5) Date of request.
- b. Marks as “Test Letters — Inspection Service or OIG” on PS Form 17.
- c. Submits the original and two copies of PS Form 17 to the Supervisor of the SDO or SSC and keeps one copy on file.
- d. Upon receipt of stamp stock requested, the postal inspector or OIG agent and a witness count the stamp stock received and sign on the Person Receiving Stock and the Witness Signature line of the PS Form 17.
- e. Files PS Form 17 at the local USPIS or OIG office.

### 12-6.3 **SDO or SSC Recording of Postage**

Upon receipt of the original and two copies of PS Form 17 from the USPIS or OIG, the SDO or SSC manager or supervisor records the postage as follows:

- a. Enter the data from the PS Form 17 in the SSS using IMOD Code 11, Test Letter, against the stamp item number. This process stores the total value of the stamps under Item Number 339500.
- b. Withdraw stamps from the vault and have a witness verify that stamp stock amounts match the quantities requested on PS Form 17.
- c. Together with the witness sign and date PS Form 17.
- d. Prepare the package and include one PS Form 17 inside the package.
- e. Mail the package via Registered Mail Signature Confirmation to the address of the USPIS or OIG office.
- f. Hold all copies of PS Form 17 fulfilled for verification by the destruction committee.

- g. After verification, use IMOD Code 8, Stamp Stock Destroyed, for amounts of Item Number 339500, Test Letters.
- h. Ensure the amounts in Item Number 339500 reconcile with all PS Forms 17 from the USPIS or OIG.
- i. Print the system-generated Form 3958 Report.
- j. File the Form 3958 Report and PS Form 17 locally.

## 12-7 Stamp Stock Count

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### 12-7.1 Annual Inventory Count

SDOs, SSCs, and the SFS must perform an annual count of their stamp stock inventory.

When there are multiple vaults, conduct counts at the same time.

The SDO, SSC, or SFS manager or supervisor and a nonbargaining employee must perform the stamp stock count as follows:

- a. Before starting the count, complete all pending stamp stock transfers (in or out) and record them in the SSS.
- b. Ensure that all stamp stock waiting for destruction is recorded in the SSS at face value (see the PS Form 17 sent by the PRU).
- c. Print the Form 3958 Report (Final Recap):
  - (1) The SDO or SSC manager or supervisor prints an inventory report from the SSS for each vault.
  - (2) The SFS manager or supervisor prints an inventory report for each vault from their authorized system.
- d. The manager or supervisor and the nonbargaining employee each use an independent PS Form 3294-P, *Cash and Stamp Stock Count and Summary*, as follows:
  - (1) Record the closing balance (total postage and bird stamps) amount in the Vault Total on Line 20, **Stamp/Cash Credit, AIC 853/753**.
  - (2) Physically count each item on hand and record the amount.
  - (3) Multiply the total number of each item by its face value.
  - (4) Based on PS Form 17, add the face value by item of stamp stock waiting for destruction.
  - (5) Add the totals of all stamp stock value as counted and enter the result on Line 19, **Total Cash and Stamp Stock as Counted**.
  - (6) Calculate the difference; subtract Line 20 from Line 19:
    - A negative amount is a shortage.
    - A positive amount is an overage.
    - Record the difference, if any, on Line 21, **Difference**, and check the appropriate box.

- e. The SDO, SSC, or SFS manager or supervisor adjusts the inventory using the appropriate IMOD code in the SSS.
  - For stock overages use IMOD 04, Stock Adjustment.
  - For stock shortages use MOD 05, Claim for Stock Loss, and follow the claim for loss process using PS Form 2130.
- f. The SFS manager or supervisor adjusts the inventory and uses the corresponding AICs:
  - Record overages in AICs 247, 673, and 843.
  - Record shortages in AICs 173, 647, and 849.
- g. After the corresponding adjustment is performed, the manager or supervisor will print the Form 3958 Report (Final Recap) and verify the following:
  - (1) The stock adjustment amount is posted, if required.
  - (2) The closing balance (total postage and bird stamps) matches the amount of stamp stock as counted on PS Form 3294-P.
- h. The SDO, SSC, or SFS manager or supervisor and the nonbargaining employee must do the following:
  - (1) Complete PS Form 3294-P with signature and date on Page 4.
  - (2) Enter the results of the count into PS Form 3368-P, *Accountability Examination Record*, and file locally.
  - (3) Attach the Inventory report with the PS Form 3294-P and the Form 3958 Report and file locally.
- i. If the stamp stock discrepancy is \$100.00 or more, a PS Form 571, *Discrepancy of \$100 or More in Financial Responsibility*, must be completed and sent to the appropriate OIG field office (see Appendix [B-2](#) for the list of OIG field offices).

**Note:** A nonbargaining employee serves as the second party (similar to the transfer of accountability process) for replacement stamp stock custodian.

## 12-8 Stamp Fulfillment Services Activities

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### 12-8.1 Postal Retail Unit Requisitions

Generally, the SFS fills stamp stock orders and philatelic item orders for external customers. Under certain circumstances, however, they can fill stamp stock orders and philatelic orders from PRUs.

PRUs must use eBuy to order stamp stock or philatelic items from the SFS. If eBuy is not available, use PS Form 7381, *Requisition for Supplies, Services, or Equipment*.

The SFS fulfills and mails the stock to the delivery address shown on the PS Form 7381.

**12-8.2 Handling Additional USA Philatelic Catalogs**

The SFS accounts for *USA Philatelic Catalogs* as follows:

- a. Enter the amount shown on the order form, supported with an approved eBuy requisition or PS Form 7381, to AIC 596 with offsetting entries to AIC 090 (postage sales) or AIC 092 (philatelic sales) and AIC 114 for the shipping and handling charges.
- b. Access the JEV system. Enter account number 52325 and the finance number indicated on the eBuy requisition or PS Form 7381. The account number shows as a transaction to Line 34, Services, on the postmaster's FPR.

# 13 Stamp Stock and Cash Credits

This chapter describes the requirements, responsibilities, and procedures for assigning, controlling, and counting stamp and cash credits. This chapter includes the following subchapters:

[13-1 Overview.](#)

[13-2 Stamp Credits.](#)

[13-3 Individual Stamp Credit Counts.](#)

[13-4 Unit Reserve Stamp Stock Credit Count.](#)

[13-5 Automated Postal Center Stamp Credit Count.](#)

[13-6 Contract Postal Unit Stamp Credit Count.](#)

[13-7 Cash Credits.](#)

[13-8 Conducting Cash Counts.](#)

[13-9 Count and Tolerance Tables.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 13-1 Overview

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### 13-1.1 Assignment

Stamp stock credits and cash credits are assigned as follows:

- Employee stamp stock credits.
- Employee cash credits.
- Unit reserve stock.
- Unit cash reserve.
- Retail floor stock.
- Rural carrier consignment.
- Contract postal unit (CPU) credits.
- Automated Postal Centers (APCs).
- Mobile units.
- Philatelic credits.
- Stamps by Mail (SBM).

### 13-1.2 **Responsibility**

The postmaster, manager, or supervisor is responsible for management of all stamp stock credits and cash credits assigned and must ensure the timely performance of all credit counts.

All employees with consigned credits are accountable for the value of their assigned stamp stock, cash, and money orders.

Unit reserve stock custodians are accountable for the value of their assigned stamp stock and money orders.

CPUs are accountable for the value of their assigned stamp stock, cash, and money orders.

### 13-1.3 **Stamp and Cash Credit Files**

The postmaster, manager, or supervisor is responsible for establishing and maintaining a file for each credit (stamp or cash) assigned to an employee.

Stamp and cash credit files must contain the following (if applicable):

- a. PS Forms 3294, *Cash and Stamp Stock Count and Summary*, or system-generated PS Form 3294 along with the system-generated counts sheets. (Retention period is 2 years.)
- b. System-generated PS Form 3293, *APC Credit Examination*, along with system-generated count sheets. (The retention period is 2 years.)
- c. PS Forms 3368-P, *Accountability Examination Record*. (Retention period is 2 years beyond the life of the credit.)
- d. PS Form 3369, *Consigned Credit Receipt*. (Retention period is 2 years beyond the life of the credit.)
- e. PS Forms 571, *Discrepancy of \$100 or More in Financial Responsibility*. (Retention period is 2 years.)
- f. Letters of demand (LOD) for payment.

## 13-2 Stamp Credits

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### 13-2.1 **Overview**

A stamp credit is the value of the stamp stock and money orders consigned to a retail associate (RA) from the unit reserve stock at a postal retail unit (PRU).

Hold stamp credits to a reasonable multiple of the RA's weekly sales amount. A 2-week multiple is recommended. The postmaster, supervisor, or manager may adjust the value of stamp credits to be consistent with customer demand.

In order to maintain individual accountability, RAs must not trade or purchase stamp stock from one another.

In an emergency, a supervisor may authorize an RA to ship or receive stock from another RA as follows:

- a. The supervisor or RA completes a PS Form 17, *Stamp Requisition/Stamp Return*, in duplicate. Enter the names of both RAs and the amount of stamp stock on PS Form 17.
- b. The supervisor must witness and sign PS Form 17 authorizing this transaction.
- c. The RA must keep a copy of the PS Form 17 until the next stamp credit count.

### 13-2.2 **Consigning a New Stamp Credit**

A new stamp credit is consigned from the unit reserve stock using PS Form 17 as follows:

- a. The unit reserve stock custodian issues stock and signs PS Form 17 as the shipper.
- b. The supervisor and the RA count the stamp stock.
- c. The RA signs as the person receiving stock and the supervisor signs as the witness on PS Form 17.
- d. The supervisor completes PS Form 3369 in duplicate with the following information:
  - (1) Name and work location of the RA accepting the stamp credit consignment.
  - (2) Amount of stock in the stamp credit.
  - (3) Date and signature of the person issuing the stamp credit.
  - (4) Date and signature of employee accepting responsibility for the credit.
- e. Maintain the original PS Form 3369 in the employee's stamp and cash credit files.
- f. Give a copy of PS Form 3369 to the employee.
- g. Complete PS Form 3368-P.
  - (1) Complete the heading information.
  - (2) Specify the Date of Count (date issued).
  - (3) Identify the supervisor in the Counted by (Supervisor) column.
  - (4) List the amount in the Stamp Credit AIC 853 column.
- h. Report stamp stock issued via the appropriate reporting technology process.

Units that use this reporting tool...	Report stamp stock issued as follows...
electronic Money Order Voucher Entry System (eMOVES)	Enter the total of the stamp credit to AIC 841 on the individual PS Form 1412, <i>Daily Financial Report</i> .

Units that use this reporting tool...	Report stamp stock issued as follows...
Integrated Retail Terminal (IRT)	Initialize the RA's clerk disk, with a zero beginning accountability and have the RA receive the stamps under <b>Stamps +</b> , which will generate an entry to AIC 841 on the individual PS Form 1412.
Point of Service (POS)	<ol style="list-style-type: none"> <li>a. Assign the RA the appropriate role in the POS system.</li> <li>b. Create an inventory transfer to the employee.</li> <li>c. Have the RA receive the inventory transfer, which will generate an entry to AIC 841 on the RA's PS Form 1412.</li> </ol>

### 13-2.3 Cash Portion of Stamp Credit

The cash portion of a stamp credit must not exceed 10 percent of the stamp credit or \$100, whichever is less.

When closing out each day, RAs must visually examine the cash in coins within a \$5 tolerance.

An RA with a stamp credit who is not scheduled for window duty within the next month must remit all funds, excluding loose change, at the end of the tour.

### 13-2.4 Issuing Money Orders

Unit reserve stock custodians issue money orders to RAs as follows:

- a. Do not split packages of domestic money orders between RAs.
- b. International money orders may be split in groups of five or more.
- c. RA must verify the continuity of serial numbers.
- d. RAs must acknowledge the receipt of blank money order sets by signing PS Form 17 and accepting money orders through their reporting technology.
- e. A complete record of all blank money order sets assigned to RAs is maintained using Item 0137A (green logbook) including money order serial numbers, date, employee's printed name and initials, and clerk ID.
- f. When an RA's credit is canceled, the assigned money orders are returned to the unit reserve and may then be reassigned to another RA within the same unit.

See subchapter [10-7](#) for information on Bait Money Orders.

### 13-2.5 Unit Reserve Stock Assignment

The unit reserve stock custodian is accountable for the value of all items in the unit reserve stock, is responsible for managing the stamp stock inventory, and must report unit reserve stock activities.

Sales from the unit reserve stock are not allowed.

The unit reserve may be assigned to the postmaster, unit manager, or supervisor. At a finance station without a domiciled supervisor, a lead sales and services associate (LSSA) may be assigned the unit reserve. The LSSA may also be assigned a separate stamp and/or cash credit from which direct sales to the public are conducted.

After the supervisor and the designated unit reserve stock custodian count the unit reserve stock to be assigned, the supervisor must do the following:

- a. Complete PS Form 3369 in duplicate with the following information:
  - (1) The name and work location of the employee accepting the unit reserve stamp stock credit consignment.
  - (2) The amount of stock in the unit reserve stamp stock credit.
  - (3) Date and signature of the person assigning the unit reserve stamp stock credit.
  - (4) Date and signature of employee accepting responsibility for the unit reserve stamp stock credit.
- b. Maintain the original PS Form 3369 in the employee’s stamp and cash credit files.
- c. Give a copy of the PS Form 3369 to the unit reserve stock custodian.
- d. Complete PS Form 3368-P.
  - (1) Complete the heading information.
  - (2) Specify the Date of Count (date issued).
  - (3) Identify the supervisor in the Counted by (Supervisor) block.
  - (4) List the amount in the Stamp Credit AIC 853 block.

The unit reserve stock custodian maintains and secures all accountable papers for the unit in compliance with the levels authorized for the various stamp credits or segments. The unit reserve stock custodian issues stamp stock directly to RAs assigned stamp credits.

The following table describes how units maintain unit reserve stock accountability.

Units that use this reporting tool...	Maintain unit reserve stock accountability using...
eMOVES	A manual PS Form 3295, <i>Daily Record of Stamps, Stamped Paper, and NonPostal Stamps on Hand</i> , and PS Form 3959, <i>Stamp Stock Transaction and Daily Recap</i> .
POS or IRT	A system-generated stamp stock inventory report and PS Form 3958.

All transactions that affect the unit reserve stock must be listed on the system-generated PS Form 3958 (IRT and POS units) or on a manual PS Form 3959 (eMOVES units) supported with a system-generated or manual PS Form 17.

Submit the PS Form 3959 and PS Form(s) 17 to the close-out employee.

### 13-2.6 **Total Postal Retail Unit Stamp Accountability**

Maintain the total PRU accountability on PS Form 1412.

AIC 853 on the unit's PS Form 1412 is a combination of all stamp accountabilities within the same unit finance number (UFN) at the PRU. This includes:

- Unit reserve stock.
- Retail floor stock.
- Individual stamp credits (e.g., RAs, SBM, and philatelic).

### 13-2.7 **Consigning Stamp Stock to Rural Route Carriers**

Unit reserve stock custodians consign stamp stock to rural route carriers as follows:

- a. Consign a fixed amount of stamp stock to each rural carrier. The amount must be sufficient to serve the needs of the customers on the route.
- b. Complete PS Form 3369 in duplicate and distribute as follows:
  - (1) Original to the unit reserve stock custodian.
  - (2) Copy to the rural carrier.
- c. Consign stock only from the unit reserve.

**Note:** Rural carrier credits are included in the unit reserve accountability. They are fixed amounts entered into the unit reserve total as unique item numbers and are not segments.

To maintain stamp stock consigned to rural carriers, do the following:

- a. Replenish stamp credits regularly to ensure availability of stock for customer demand.
- b. To replenish the stock, rural carriers purchase stock from an RA.
- c. The RA treats this transaction as an over-the-counter sale of postage. *Do not use PS Form 17.*
- d. Count rural stamp credits at least once every 4 months to ensure the credit is properly maintained. No tolerance is applied to rural stamp credits.

**Note:** The rural carrier may choose to purchase the stock with personal funds in which case, no consignment or count is required.

Also, see Handbook PO-603, *Rural Carrier Duties and Responsibilities*, section 162.

### 13-2.8 **Replenishing Stamp Stock Credits**

Unit reserve stock custodians must replenish stamp stock credits as follows:

- a. Replenish stamp credits according to a schedule provided by the unit manager.
- b. Maintain stamp credits to a reasonable multiple of the RA's weekly sales amount. A 2-week multiple is recommended.
- c. Prepare PS Form 17 in duplicate and send both copies to the unit reserve stock custodian.

When the stamp stock is received, the RA must do the following:

- a. Count the stock and verify with a witness the amount reported on PS Form 17.
- b. Sign PS Form 17 as the person receiving the stock. (A witness is required.)
- c. Enter the amount of stock received in AIC 841 on the individual's PS Form 1412 following the process for the reporting technology used by the PRU to report PS Form 1412.
- d. Keep a copy of the completed PS Form 17 until the next stamp credit count or resolution of differences, whichever is longer.

**Note:** RAs must notify the unit reserve stock custodian of any discrepancies with PS Form 17. Discrepancies must be resolved before the RA receives the stock.

## 13-3 Individual Stamp Credit Counts

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### 13-3.1 **Counting Requirements**

Supervisors must randomly count stamp credits maintained by bargaining unit employees at least once every 4 months from the month of the last count.

Stamp credits maintained by nonbargaining unit employees must be counted by the nonbargaining employee and another employee no less frequently than once every fiscal year (October–September).

### 13-3.2 **Scheduling Counts**

When scheduling counts, supervisors must follow these requirements:

- a. Do not announce stamp credit counts and stagger the dates for counts so that a pattern will not be evident to the employees whose stock is to be counted.
- b. Count stamp credits before the employee has made any transactions.
- c. If possible, conduct examinations on days when business is light and most of the workforce is present.
- d. Select a site away from the window operation, preferably in a quiet area.
- e. For employees with multiple credits, count all credits at the same time to the maximum extent possible.

### 13-3.3 Forms to Use

The following table describes the forms used during random counts of employee's stamp credit.

Use...	to record...
PS Form 3294 (Manual)	an examination of a stamp credit. Both the supervisor and the employee to whom the credit is assigned or the employee's representative must complete an independent PS Form 3294. (See part <a href="#">3-8.3</a> for designated witness procedures.)
the system-generated PS Form 3294	the examination of a stamp credit. POS ONE offices must attach the POS system-generated count sheets to the POS system-generated PS Form 3294.
PS Form 3368-P	stamp and cash credit count results. (This is also a source of information, when necessary, for PS Form 571, <i>Discrepancy of \$100 or More in Financial Responsibility</i> )

### 13-3.4 Preparing the Count

Before a count, the supervisor must prepare as follows:

- a. Verify the total unit accountability (see subchapter [11-11](#)).
- b. Ensure that all pending stock transfers are complete.
- c. For non-POS units, obtain the closing balance as reported in AIC 853 on the employee's last PS Form 1412, and record the amount in the section Stamp Credit as reported in AIC 853, under **Cash/Stamp Stock Credit Count Summary** on PS Form 3294.
- d. Ensure that there are no pending financial adjustments.
- e. Verify that the closing balance, as reported in AIC 853 on the employee's last PS Form 1412, matches the total of the stamp credit on the clerk balance list or manual accountability recap form.
- f. From Item 0137A, green logbook [see section 13-2.4], determine the serial numbers of money orders issued to the employee and complete the Verification of Money Orders section of PS Form 3294.

### 13-3.5 Physical Count

At non-POS units, the supervisor must enter the count to one PS Form 3294, and the employee must enter an independent count to a separate PS Form 3294.

At POS units, the supervisor must enter the count on one system-generated count sheet, and the employee must enter an independent count to a separate system-generated count sheet. Both must verify by item and resolve any discrepancies.

13-3.6 **Completing PS Form 3294**

At non-POS units, the supervisor and the employee must independently complete the following sections of their PS Forms 3294:

- a. Worksheet for Unit Cash Reserve Count or Cash/Stamp Stock Credit Count on page 1.
  - Count each denomination of cash and enter the number in the Quantity column.
  - Multiply the quantities by the denominations and enter the result in the Amount column.
  - Total the Amount column and enter the result to Total Cash.
  - Transfer the Total Cash amount to the Total Cash as Counted line under **Cash/Stamp Stock Credit Count Summary**.
- b. Saleable Stamp Stock
  - Count each item of saleable stock and enter the item number, value, and quantities in the appropriate blocks on page 2 of PS Form 3294.
  - Multiply the total number of each item by its value.
  - Total all the blocks and enter the results to Sub-total Stamp Stock at bottom right corner of page 2 on PS Form 3294.
- c. Redeemed Stamp Stock
  - Count each item of redeemed stock and list by item description, item number, price, and quantity in the Redeemed Stock section on page 2 of PS Form 3294.
  - Calculate dollar values by multiplying the quantity by price (redemption rate) for each item.
  - Total all of the redeemed stamps and enter the result to Total Redeemed at bottom right corner of page 2 on PS Form 3294.
- d. Add Sub-total Stamp Stock to Total Redeemed to obtain Total Stamp Stock. Transfer this figure to Total Stamp Stock as Counted line under **Cash/Stamp Stock Credit Count Summary**.
- e. Add amounts reported for Total Cash as counted and Total Stamp Stock as Counted to get Grand Total Cash and Stamp Stock as Counted.
- f. Calculate the Difference by subtracting the amount reported for Stamp Credit as reported in AIC 853 (from last PS Form 1412) from the amount reported for Grand Total Cash and Stamp Stock as Counted.
- g. Check the appropriate Action Taken box on PS Form 3294. A negative amount is a shortage and a positive amount is an overage.

At POS ONE units, the supervisor must do the following:

- a. Log on to POS as the back office supervisor.
- b. Select <Count Inventory and Cash>, <Start New Count>, and follow the prompts.
- c. Enter the results of all counts performed in the POS system.

After the supervisor has finished entering the count into the system, the system sends the count summary to the employee to whom the stamp credit is assigned. The employee must then review and acknowledge the count summary.

PS Form 3294 prints automatically after a cash and stamp credit count is entered into and accepted by the accountability owner in POS ONE. Retain the system-generated PS Form 3294, *Cash and Stamp Stock Count Summary*, along with system-generated count sheets.

### 13-3.7 **Completing the Count**

The supervisor and employee complete the stamp credit count as follows:

- a. If the difference amount does not exceed tolerance, the count is complete.
- b. If the difference amount exceeds tolerance and the parties involved cannot agree to the count, recount the credit at the request of the employee. After you have established the difference amount, bring the accountability into balance.
- c. The two employees that performed the count must sign and date both copies of PS Form 3294.

**Note:** PS Forms 3294 that are certified electronically do not require a signature.

- (1) The supervisor files one copy of the form in the employee's stamp credit file.
- (2) The employee keeps a copy of the form.
- d. The supervisor records the results of the count on PS Form 3368-P. If applicable, the supervisor completes PS Form 571 and submits the form to the appropriate Office of Inspector General (OIG). See Appendix [B-2](#) for the list of OIG field offices.

For information on filing and retaining forms, see part [13-1.3](#).

#### 13-3.7.1 **Recording Count Overages**

When an employee stamp stock accountability overage exceeds the established tolerance, follow this procedure:

- a. Record the full amount of the overage in AIC 057 on the RA's PS Form 1412 on the day of the count. Amounts reported in AIC 057 will offset to stamp sales and thereby adjust AIC 853 to the actual amount counted.
- b. Provide a system-generated or a manual PS Form 3544 that shows the employee's name, count date, amount, and circumstances of the overage to the employee.
- c. In IRT units, record the overage in the Unresolved Employee Items Log — AIC 057 Stamp Credit Overage (see Appendix [C](#), [Exhibit C-7](#)).

- d. If, within 1 year, an overage is found to be related to a shortage, upon manager approval, use AIC 457 to offset part or all of the shortage.
  - (1) Managers should exercise judgment when determining the existence of a relationship that may warrant the offsetting of shortages.
  - (2) Managers must maintain appropriate documentation when offsetting.
- e. At IRT units, the supervisor must clear all unresolved stamp stock accountability overage amounts, over 1 year old, using AIC 457 with an offset to AIC 123. The eMOVES and POS systems automatically clear an outstanding balance when 366 days has been reached or exceeded since creation and offsets the amount to AIC 123.

### 13-3.7.2 Recording Count Shortages

When an employee accountability shortage exceeds the established tolerance, follow this procedure:

- a. Record the full amount of the shortage in AIC 767 on the RA's PS Form 1412 on the day of the count. Amounts reported in AIC 767 will offset to stamp sales and thereby adjust AIC 853 to the actual amount counted.
- b. In IRT units, record the shortage in the Unresolved Employee Items Log – AIC 767 Stamp Credit Shortage (see Appendix [C](#), [Exhibit C-8](#)).
- c. Clear resolved shortage amounts using AIC 367.
- d. Local unit management is responsible for monitoring and pursuing collection of the shortage (debt) while adhering to the applicable collective bargaining agreement and the Debt Collection Act.

**Note for POS units:** Counts entered in the POS system by the supervisor and acknowledged by the employee (stamp credit holder) will automatically post overages and shortages to the corresponding AICs on the employee's PS Form 1412. This will generate an employee receipt titled Count Results Receipt with the employee name, ID, amount of overage or shortage, and a unique reference number. POS will maintain a log of all Unresolved Employee Items for the supervisor to manage accordingly.

### 13-3.8 Count Tolerance

The tolerance is based on the credit amount entered on the employee's PS Form 3369 or the highest balance in AIC 853 of the RA's PS Form 1412 since the previous examination, whichever is higher.

No tolerance is applied when closing a credit. For tolerance amounts, see part [13-9.2](#).

All counts performed must be recorded on the appropriate PS Forms 3293, 3294, or system-generated PS Form 3294 and be documented using PS Form 3368-P, regardless of whether the result of the count is within the tolerance. The RA must not make any entries on PS Form 1412 when the count is within tolerance.

**Note for POS units:** The supervisor must enter all counts performed in the POS system, regardless of whether the result of the count is within the tolerance, and the employee must review and acknowledge the count.

## 13-4 Unit Reserve Stamp Stock Credit Count

The count of the unit reserve stamp stock credit is the same as a stamp credit count for an employee (see subchapter [13-3](#)) with these exceptions:

- a. If the unit reserve stock custodian has a retail floor stock role (POS units only), the unit reserve stamp stock credit must be counted concurrently with the retail floor stock (before any unit reserve transactions take place).
- b. If the result of the retail floor stock count (POS units only) exceeds the inventory variance of 0.1 percent since the last count, a count of the unit reserve stamp stock credit must also be completed concurrently (before any unit reserve transactions take place).
- c. Unit reserve stock must not contain any cash.
- d. Ensure the unit reserve stock inventory report matches the unit reserve total on the clerk balance list or the manual accountability re-cap form.
- e. For non-POS units, obtain the closing balance from the last system-generated (IRT units) or manual (eMOVES units) PS Form 3959, and record to Stamp Stock per PS Form 3959 under Unit Reserve Stamp Stock Count Summary on PS Form 3294.
- f. After the count is performed:

Units that use this reporting tool...	Report unit reserve stamp stock credit counts as follows...
eMOVES	Adjust PS Form 3959 to the amount of Unit Reserve Stamp Stock as counted. Ensure closing balance of the Unit Reserve Stamp Stock section of PS Form 3959 equals the total of all PS Forms 3295 and resolve any differences.
IRT	Print the system-generated PS Form 3958 and inventory items list and ensure totals match. Resolve any differences.
POS	Unit reserve stock custodian must post the count in the POS system and the other employee conducting the count will review and acknowledge the count. The POS system will auto-post overages and shortages and adjust inventory to amount as counted. Overages or shortages exceeding the tolerance will post to the Unresolved Employee Items report. Print the system-generated PS Form 3958 and inventory list and ensure totals match.

## 13-5 Automated Postal Center Stamp Credit Count

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The postmaster, manager, or supervisor is responsible for ensuring that the required Automated Postal Center (APC) stamp stock count is performed randomly at least once every postal quarter.

Prior to conducting the count, the closing balance (AIC 853) on the APC's PS Form 1412 must be verified against the Stamp Stock Ledger balance in the ADM, for the most recent date available. Units that cannot access the ADM can obtain this information by calling the AHD at 866-974-2733.

Complete instructions for conducting APC counts are available on the APC Web site.

- a. Go to <http://blue.usps.gov>.
- b. Click the *Inside USPS* tab.
- c. Under "Headquarters, Finance," click the *Accounting* link.
- d. Under "Related Links," click the *Automated Postal Center (APC)* link.
- e. Under "Operational Procedures," click the *Finance Issues* link.

The direct URL is <http://eagnmnsxfb0/APC/procs/procs.asp>.

## 13-6 Contract Postal Unit Stamp Credit Count

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### 13-6.1 Responsibilities

The postmaster, manager, or supervisor of the host Post Office has the following responsibilities:

- a. Ensuring that CPU stamp credit counts are conducted randomly at least once a fiscal year (see Count and Tolerance tables in [13-9](#)).
- b. Maintaining a separate file for CPU financial activities.

### 13-6.2 Count Procedure

The person conducting the count of a CPU's stamp accountability must do the following:

- a. If CPU has a meter, verify that the meter readings match PS Form 3602-PO (see part [6-4.2](#)).
- b. Obtain the closing balance from AIC 853 on the CPU's last PS Form 1412.
- c. Verify that the closing balance in AIC 853 agrees with the Stamp Stock Ledger balance in the ADM. CPUs and host Post Offices that cannot access the ADM can obtain this information by calling the AHD at 866-974-2733.
- d. Review expenses in the ADM, and perform any AIC 247 or AIC 647 adjustments before the count. To access the report in the ADM, select **Accounting>Shared Reports>Postmaster>FPR Net Financial Differences (AIC 247/647) – Line Detail**.
- e. Verify that the CPU's total accountability does not exceed its bonded amount.

- f. Use PS Form 3294 to document the stamp credit count. One PS Form 3294 must be completed by the supervisor and one by the contractor.
- g. If the inventory discloses a discrepancy, recheck the credit.
- h. On PS Form 3294, in Notes, etc., the Postal Service official performing the count must annotate the following: "Any financial discrepancy subsequently discovered, related to financial transactions performed for the period the CPU contract is in effect, will be the responsibility of the CPU contractor to resolve with the COR."
- i. The supervisor and contractor must sign and date both copies of PS Form 3294. The contractor keeps a copy of the signed PS Form 3294.
- j. Record results of the counts to PS Form 3368-P.
- k. File documents in the contractor's stamp and cash credit file maintained at the host Post Office.

**Note:** No tolerance is applied to CPU counts.

#### 13-6.2.1 **Overages**

The host Post Office handles CPU overages as follows:

- a. Record the full amount of the overage in AIC 057 on the CPU's PS Form 1412 on the day of the count. Amounts reported in AIC 057 will offset to stamp sales and thereby adjust AIC 853 to the actual amount counted.
- b. Use the Unresolved Employee Item report in eMOVES to maintain the details of all pending employee items to be resolved by the CPU.
- c. After verification that any pending financial adjustments have been cleared, do the following:
  - (1) Complete PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*.
  - (2) Enter the amount of the overage in AIC 457 and offset to AIC 280 on the CPU's PS Form 1412.
  - (3) Submit PS Form 3533 and a copy of the CPU's PS Form 1412 showing the AIC 280 entry to the Scanning and Imaging Center (SIC).
  - (4) File a copy of the PS Form 3533 at the host Post Office as supporting documentation for PS Form 1412.

#### 13-6.2.2 **Shortages**

The host Post Office handles CPU shortages as follows:

- a. Record the full amount of the shortage in AIC 767 on the CPU's PS Form 1412 on the day of the count. Amounts reported in AIC 767 will offset to stamp sales and thereby adjust AIC 853 to the actual amount counted.
- b. Use the Unresolved Employee Item report in eMOVES to maintain the details of all pending employee items to be resolved by the CPU.
- c. Ensure the contractor pays the shortage with personal funds and records the amount in AIC 367 on the CPU's PS Form 1412.

If the contractor refuses to pay, do the following:

- a. Make entries to AICs 367 and 636 on the CPU's PS Form 1412.
- b. Complete PS Form 1902, *Justification for Billing Accounts Receivable*.
- c. Submit PS Form 1902 to the Scanning and Imaging Center and retain a copy as supporting documentation for PS Form 1412 entries.
- d. Notify the appropriate OIG field office (see Appendix [B-2](#) for the list of OIG field offices).

### 13-6.3 **Closing a Contract Postal Unit**

Before closing a CPU, the host Post Office must do the following:

- a. Notify the servicing stamp distribution office (SDO) or stamp distribution center (SDC) at least 10 days before closing (to discontinue stock shipments).
- b. Determine the accountability of the CPU.
- c. Perform a count of the CPU's accountability.
- d. Notify Accounting Services, Field Sales Branch (FSB), of the CPU's last transmission date of PS Form 1412.
- e. Ensure the CPU returns all accountable paper, accountable items, and equipment.

#### 13-6.3.1 **Verifying the Contract Postal Unit's Accountability**

Before conducting the count, the host Post Office verifies the CPU's accountability as follows:

- a. Verify that the CPU's closing stamp accountability balance (AIC 853) matches the Stock Ledger Balance report in the ADM. Research and resolve any discrepancies.
- b. Review the Unresolved Employee Item report in eMOVES or the Open Employed Items or Employee Items report in the ADM to identify if the CPU has any unresolved employee items. Research and resolve any outstanding items.
- c. Review the Net Financial Differences (AIC 247/647) — Line Detail report in the ADM and identify expenses charged to the CPU. Research and resolve any unresolved AIC 247 and AIC 647 expenses listed in the report.
- d. If the CPU has a Postage Meter Resetting System (PMRS) meter, do the following:
  - (1) Contact the Mailing Requirements office to obtain the control number listed in the National Meter Accounting and Tracking System (NMATS) for the PMRS meter leased to the CPU.
  - (2) Verify the ascending and descending register readings on the PMRS meter with the last PS Form 3602-PO submitted. If a discrepancy occurs, adjust AIC 110 on the CPU's PS Form 1412 as follows:
    - For an overage, enter the amount in AIC 110 and offset with a negative (-) amount to AIC 090. This will increase AIC 853.
    - For a shortage, enter the amount as a negative (-) to AIC 110 with an offset to AIC 090. This will decrease AIC 853.

After completing all necessary adjustments, conduct a count of all stamp stock credits in the CPU following the Count Procedures outlined in part [13-6.2](#).

After conducting the count and making any final adjustments, the host Post Office ensures the CPU deposits all of the cash portion of the assigned credit to the bank. This is performed by reporting stamp sales for the amount of cash to be deposited (this will decrease the stamp accountability balance in AIC 853).

### 13-6.3.2 **Returning Accountable Papers**

If the CPU issues postal money orders, the host Post Office or COR must perform a verification of all blank money orders before the money orders are returned to the servicing SDC/SDO or MDC. The postal official performing the verification signs the PS Form 17 as a witness and retains a copy at the host Post Office.

Follow procedure in section [11-6.11.1](#) when returning full blocks of money orders and all international money orders and section [11-6.11.2](#) when returning partial blocks of money orders.

After the final count of the CPU's stamp stock is conducted, the host Post Office supervisor does the following:

- a. Coordinates the return of any remaining stamp stock with the servicing SDC or SDO. (If any stamp stock is transferred between the CPU and host Post Office, follow the procedure in part [11-10.3](#).)
- b. Records the amount of the returned stamp stock in AIC 848 on the CPU's PS Form 1412; this should decrease the stamp accountability balance in AIC 853 to zero.
- c. Enters the CPU's final PS Form 1412 into eMOVES.
- d. Three business days after transmitting the CPU's last PS Form 1412, certifies that the CPU's closing stamp accountability balance (AIC 853) is "zero". To obtain this information, use the Stock Ledger Balances report in the Accounting Data Mart (ADM) (Accounting>Shared Reports>SAFR>Stock Ledger Reports>Stock Ledger Balances — "Stock on Hand" column.) Units that cannot access the ADM can call the Accounting Help Desk (AHD) at 866-974-2733 for assistance.
- e. Contacts the finance number control master (FNCM) coordinator to deactivate the CPU unit.
- f. Contacts the servicing SDC or SDO to deactivate the CPU after the last stock shipped out of the CPU is received by the SDC or SDO.

### 13-6.3.3 **Returning Equipment**

If the CPU offers Post Office Box service, contact district Field Maintenance Operations 14 days before closing the CPU to coordinate the pickup of the Post Office Boxes.

Follow Postal Service procedures for relocating Post Office Box customers to another facility. If relocating is not possible, follow the "Discontinued Postal Facility" process published in the *Mailing Standards of the United States Postal Service*, Domestic Mail Manual 508.4.7.2.

The CPU returns the following to the host Post Office:

- a. IRT or electronic weighing scale (Postal Service).
- b. Postage meter, credit and debit card terminal, and money order imprinters (if applicable).
- c. Accountable forms and penalty envelopes.
- d. Mailing supplies, displays, and signage.
- e. Round date stamp.

The host Post Office is responsible for returning or destroying equipment as follows:

For this item...	The host Post Office must ...
postage meter	contact the postage meter manufacturer to pick up the meter and take it out of service.
credit card equipment	contact the district credit/debit card coordinator or go to the Corporate Treasury Web site Credit and Debit Cards page at <a href="http://blue.usps.gov/corptreasury/forms.htm">http://blue.usps.gov/corptreasury/forms.htm</a> ; select the <i>Returning USPS Excess and Training Credit Card Equipment</i> link.
Paymaster money order imprinter	see section <a href="#">3-5.1.2</a> and Appendix <a href="#">C</a> , <a href="#">Exhibit C-14</a> .
bank deposit tickets	destroy and properly dispose of.
round date stamp	destroy and properly dispose of. If the CPU's round date stamp is missing, notify the OIG immediately.

## 13-7 Cash Credits

### 13-7.1 Unit Cash Reserves

#### 13-7.1.1 Establishing a Unit Cash Reserve

PRUs may establish a unit cash reserve to supplement the needs of the unit.

The unit cash reserve is based on the Cost Ascertainment Group (CAG) assigned to the PRU. Below is the **maximum** amount of unit cash reserve that can be maintained for each CAG group:

CAG	Maximum Allowed
A	\$700.00
B	\$700.00
C	\$600.00
D	\$600.00
E	\$500.00
F	\$400.00
G	\$300.00
H	\$200.00
J	\$150.00
K	\$100.00
L	\$100.00

**Note:** PRUs have the ability to increase or decrease their unit cash reserve as long as it is within the authorized “maximum amount”. Management should make adjustments when circumstances warrant. Use PS Form 3369, *Consigned Credit Receipt*, to assign the unit cash reserve to an employee who is directly accountable.

When circumstances warrant, the unit cash reserve custodian may reassign all or part of the unit cash reserve using PS Form 3369.

Any reassigned funds must be kept separate from other accountable credits assigned to the employee.

The unit cash reserve must be reported in AIC 753 on the unit’s PS Form 1412. When performing a count of the unit cash reserve, there is no authorized tolerance applied.

**Note:** CPUs and SDAs are not authorized to have a unit cash reserve.

### 13-7.1.2 Changes to Unit Cash Reserves

In certain instances, a PRU may require unit cash reserve above the allowable maximum amount as stated in Section [13-7.1.1](#). In these instances, the PRU may submit a request to their District Finance Manager (DFM) to increase the amount of their unit cash reserve but must not exceed the cap amount for their CAG group. The cap amount by CAG is as follows:

CAG	Cap Amount- Not to Exceed
A	\$3,000.00
B	\$3,000.00
C	\$3,000.00
D	\$2,000.00
E	\$2,000.00
F	\$2,000.00
G	\$1,000.00
H	\$700.00
J	\$500.00
K	\$200.00
L	\$200.00

**Example:** If a unit is in CAG A and currently has the maximum allowable limit of \$700, then that unit can only request an increase of up to \$2,300, since \$3,000 is the cap amount for a CAG A office.

To request an increase to the unit cash reserve, PRU supervisors must do the following:

- a. Complete FNCM Unit Finance Number Request with header information and the current and new requested amount for Authorized Unit Cash Reserve.
- b. Scan and submit the request via email to the District Finance Manager (DFM) for approval. The email must include “Request to Increase Unit Cash Reserve” in the subject line and justification for the request in the body of the email. File a copy locally of completed form and email request.

- c. Upon receipt of the request, the DFM does one of the following:
  - Send an email to the unit with decision of approval and submit the completed FNCM form along with approval email to FNCM FSB to update the unit cash reserve amount in FNCM; or
  - Send an email to the unit with decision of disapproval.
- d. For requests approved by the DFM, the PRU supervisor must do the following:
  - Update PS Form 3369 to reflect the amount authorized by the DFM.
  - Update the unit cash reserve amount as needed on PS Form 1412 (See [13-7.4](#))
  - Maintain copies of email as supporting documentation.

**Note:** If the DFM determines that a unit cash amount, considering the requested increase, is excessive, he or she can disapprove the requested increase and determine the appropriate cash level.

Once every fiscal year, the DFM must review the amount of the unit cash reserve for those units that have been authorized as an exception to validate that the need still exists for the increased amount.

#### 13-7.2 **Cash Retained**

RAs that are only consigned a cash credit are authorized a cash retained amount of up to \$100.99 for which they are individually accountable. The maximum authorized cash retained amount is documented on PS Form 3369, *Consigned Credit Receipt*.

Individual RA cash retained amounts must be reported in AIC 753, Cash Retained Today, on the individual's PS Form 1412 and cannot exceed the approved amount.

Cash retained credits are considered inactive if there is no activity at least once each postal quarter for credits with funds or \$0 balance reported in AIC 753. See part [13-7.6](#) for handling inactive cash retained credits.

Document any new cash retained credits on the Cash Retained/Unit Cash Reserve List with justification for the change on the Cash Retained/Unit Cash Reserve Notification Letter.

To remove (terminate) an RA in the POS system, see the *POS ONE Procedures Guide*, which is available on the POS ONE Program Office Web site.

- a. Go to <http://eagnmnsxfb0/posone>.
- b. Under "User Information," click *Training*.
- c. Click *NCR POS ONE Training Links and Online Guides*.
- d. Click *NCR Procedures Guide* (the most current version available).

**Note:** Only an employee assigned a POS ONE Administrator role at the PRU can remove (terminate) a user (employee) from the POS system.

### 13-7.3 **Contract Postal Units Cash Credit**

CPUs may keep \$100 or 10 percent of their stamp credit, whichever is less.

### 13-7.4 **Change Funds and Startup Cash**

PRU supervisors may issue start-up cash to establish a new unit cash reserve or a new RA stamp or cash credit accountability as follows:

- a. Issued to an employee within the same finance number.
- b. Shipped to a PRU within the same finance number.

The issuing PRU may do the following:

- a. Use its authorized unit cash reserve.
- b. Authorize an RA with an assigned stamp or cash credit to issue the amount of funds required.

The amount of change funds issued and received must be reported in the PRU's or RA's PS Form 1412 as follows:

<b>If...</b>	<b>Then...</b>	<b>Issuing unit reserve cash custodian or RA does the following...</b>	<b>Receiving unit reserve cash custodian or RA does the following...</b>
Unit request for a new unit cash reserve or to increase the amount of an existing one.  or  RA request for start-up change funds.	unit cash reserve custodian or another RA may issue start-up cash.	<ol style="list-style-type: none"> <li>a. Records the amount issued in AIC 647. This decreases AIC 752 by the amount issued.</li> <li>b. Uses Reason Code 11, Cash Transfer.</li> </ol>	<ol style="list-style-type: none"> <li>a. Records the amount received in AIC 247. This increases AIC 752 by the amount received.</li> <li>b. Uses Reason Code 11, Cash Transfer.</li> <li>c. Offsets the amount to AIC 753.</li> </ol>

Upon issuance or receipt of change funds, the unit cash reserve custodian or the RA must immediately perform the appropriate accounting entry.

**Note:** POS units: See section [8-6.1.3](#) for creating and offsetting financial differences (AIC 247/647).

### 13-7.5 **Imprest Funds**

Imprest funds are used for small amounts of miscellaneous expenses.

Headquarters Accounting must authorize the establishment of imprest funds at individual Postal Service facilities.

To replenish imprest funds, submit the proper documentation to Accounting Services.

See Handbook F-19, *Accountability of Disbursing Officers*, chapter 8, for further instructions. Handbook F-19 is available only from the Material Distribution Center. Copies of chapter 8 can be obtained as follows:

- a. Call the Corporate Library at 202-268-2904 to receive chapter 8 via e-mail or fax.
- b. Go to <http://blue.usps.gov/library> and click the *Ask A Librarian* link.

### 13-7.6 Handling Inactive Cash Retained Credits

An RA's cash retained credit is considered inactive when there is no activity at least once each postal quarter for credits with funds or \$0 balance reported in AIC 753.

**Note:** Conducting a count of an RA's cash retained credit signifies activity.

Postal retail units (PRUs) handle inactive cash retained credits as follows:

- a. Conduct a physical count of the RA's cash retained credit. In the absence of the RA, see part [3-8.3](#) for designated witness procedures.
- b. Enter the count results in the POS system (see part [13-8.3](#), Cash Retained Credit Counts). When initiating the count in the POS system, select **<yes>** when prompted "Is this a final count?"
- c. The RA assigned the credit does the following:
  - (1) Acknowledges the count in the POS system.
  - (2) Ships all assigned money orders to the unit reserve. (If the RA has sequentially omitted money orders, refer to the *POS ONE Procedures Guide*.)
  - (3) Banks or transfers to another RA any funds reported in AIC 753, reducing the AIC 753 balance to \$0 (zero).
- d. Remove the accountable role from the RA in the POS system (see criteria for removing an accountable role in part [2-4.8](#)). It is not necessary to remove (terminate) the RA from the POS system if the RA's job description requires the use of the POS system at that PRU.

To transfer cash retained funds to another RA, follow this procedure:

- a. The RA remitting the funds and the RA receiving the funds verify the amount of the funds being transferred.
- b. The RA remitting the funds creates a Financial Differences — Shortage (AIC 647) in the POS system.
  - (1) Enter the amount shown in AIC 753 on the RA's PS Form 1412 (after a count of the credit was entered in the POS system).
  - (2) Use Reason Code 11, Cash Transfer.
- c. The RA receiving the funds creates a Financial Differences — Overage (AIC 247) in the POS system.
  - (1) Enter the amount of funds received.
  - (2) Use Reason Code 11, Cash Transfer.

## 13-8 Conducting Cash Counts

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### 13-8.1 Unit Cash Reserve Counts

The unit cash reserve that is assigned to an employee must be counted randomly at least once each postal quarter. If an employee also has a cash retained credit, the unit cash reserve must be counted in conjunction with the cash retained count.

Any portions of the unit cash reserve reassigned to bargaining employees must be counted at least once each postal quarter in conjunction with the cash retained count.

The count is performed by the assignee and a witness, one of whom must be a nonbargaining employee (see the note in part [13-8.3](#)).

There is no tolerance for unit cash reserve credits or the reassigned portions. If the unit cash reserve custodian is reassigned, a count must be performed and a new PS Form 3369 is completed for the replacement cash reserve custodian.

### 13-8.2 Recording Unit Cash Reserve Counts

After a physical count of the unit cash reserve, record counts as follows:

- a. Use PS Form 3294 or system-generated PS Form 3294 to document each unit cash reserve count with signatures of employees that performed the count.
- b. POS units:
  - Use the POS ONE “Count Inventory and Cash” workflow.
  - Enter the results of the count performed in POS.
  - A system-generated PS Form 3294 will print after the employee assigned to the unit cash reserve reviews and acknowledges the count.
  - The system-generated form will record the electronic signature of the supervisor initiating the count and the employee assigned to review and accept the count. If a witness is used for the count, the witness must sign the system-generated PS Form 3294 in lieu of an electronic signature.
  - Retain the system-generated PS Form 3294 along with the system-generated count sheets.
- c. Record the results of the unit cash reserve counts on PS Form 3368-P.
- d. For discrepancies of \$100 or more, complete and submit PS Form 571 to the appropriate OIG field office (see Appendix B-2 for the list of OIG field offices). Forward a copy of PS Form 571 to the district finance manager (DFM).
- e. File PS Form 3294 or system-generated PS Form 3294, 3368-P, and 571 (if applicable) in the employee’s stamp and cash credit files. (For information on filing and retaining forms, see part [13-1.3](#).)

### 13-8.2.1 **Overages**

Upon completion of the count, do the following:

- a. Record overages in AIC 068 and offset the amount in AIC 752.
- b. Provide a system-generated or a manual PS Form 3544 that shows the employee's name, count date, amount, and circumstances of the overage to the employee.
- c. In IRT units, record the overage in the Unresolved Employee Items Log — AIC 068 Cash Overage (see Appendix [C](#), [Exhibit C-5](#)).
- d. In IRT units, the supervisor must clear all unresolved unit cash reserve overage amounts, over 90 days old, using AIC 468 with an offset to AIC 123. The eMOVES and POS systems automatically clear an outstanding balance when 91 days has been reached or exceeded since creation and offsets the amount to AIC 123.

### 13-8.2.2 **Shortages**

Upon completion of the count, do the following:

- a. Record shortages in AIC 764 and offset the amount in AIC 752.
- b. In IRT units, record the shortage in the Unresolved Employee Items Log — AIC 764 Cash Shortage (see Appendix [C](#), [Exhibit C-6](#)).
- c. Local unit management is responsible for monitoring and pursuing collection of the shortage (debt) while adhering to the applicable collective bargaining agreement and the Debt Collection Act.

When the shortage is paid, the funds are submitted to another RA who clears the amount with an entry to AIC 364.

### 13-8.3 **Cash Retained Credit Counts (POS Units Only)**

Each employee working from the retail floor stock under segmented inventory accountability has a cash retained credit. Cash retained credits with funds must be counted randomly at least once each postal quarter. Counts can be conducted any day within the postal quarter, but should be conducted randomly to avoid establishing a pattern. This includes bargaining and nonbargaining employees and postmaster reliefs.

Cash retained credit counts must be conducted using the POS workflow. Each employee's domestic and international (MP-1) money orders must be counted in conjunction with the cash credit count. (See the *POS ONE Procedures Guide*, subchapter 12-5, for instructions on conducting counts in the POS system.)

If an employee has a reassigned portion of the unit cash reserve, it must be counted in conjunction with the cash retained credit count. The assigned employee and another employee, one of whom must be a nonbargaining employee, perform the count(s).

**Note:** If a nonbargaining employee is not domiciled at the unit, the postmaster, manager, or supervisor responsible for the unit is required to perform an independent cash credit count no less than once every postal quarter.

### 13-8.4 **Cash Retained Count Tolerance**

Each employee is authorized a tolerance of \$10 during his or her cash retained credit count regardless of the amount of the cash retained credit.

No tolerance is applied when conducting a final count of a cash retained credit. A final count of a cash retained credit must be conducted if any of the following conditions apply:

- a. The accountable role is being removed from the RA in the POS system due to nonuse or inactivity.
- b. The RA is separated from the Postal Service.
- c. The RA bids to another position that does not require use of the POS system.
- d. The RA's cash retained balance (AIC 753) is reduced to zero (a zero balance in AIC 753 allows the role to remain open for up to 4 months without activity).

### 13-8.5 **Recording Cash Retained Counts**

After a postal retail unit's (PRU's) supervisor performs a physical count of the cash retained credit, together with the employee to whom the credit is assigned or that employee's witness, (see part [3-8.3](#) for designated witness procedures), record counts as follows:

- a. Use the POS ONE "Count Inventory and Cash" workflow.
- b. Enter the results of the count performed in POS.
- c. Print the system-generated PS Form 3294 after the employee assigned to the cash retained credit reviews and acknowledges the count.
- d. The system-generated form will record the electronic signature of the supervisor initiating the count and the employee assigned to review and accept the count. If a witness is used for the count, the witness must sign the system-generated PS Form 3294 in lieu of an electronic signature.
- e. Retain the system-generated PS Form 3294 along with the system-generated count sheets.
- f. Post results of the counts to PS Form 3368-P.
- g. For discrepancies of \$100 or more, complete and submit PS Form 571 to the appropriate OIG field office (see Appendix B-2 for the list of OIG field offices).
- h. Forward a copy of PS Form 571 to the DFM.
- i. File the system-generated PS Form 3294, along with PS Forms 3368-P and 571, if applicable, in the employee's stamp and cash credit files. (For information on filing and retaining forms, see part [13-1.3](#).)

13-8.5.1 **Overages**

Upon completion of the count, the POS system automatically does the following:

- a. Records overages that exceed the \$10 tolerance or for final counts in AIC 068.
- b. Offsets the amount in AIC 752.
- c. Clears the outstanding balance when 91 days has been reached or exceeded since creation.

If an overage is found to be related to a shortage, supervisors must do the following:

- a. Use AIC 468 to offset the shortage.
- b. Exercise judgment when determining the existence of a relationship that may warrant an offset and maintain appropriate documentation locally.

13-8.5.2 **Shortages**

Upon completion of the count, the POS system automatically records shortages that exceed the \$5 tolerance or for final counts in AIC 764 and offsets the amount in AIC 752.

When the shortage is paid, the funds are submitted to another RA who clears the amount with an entry to AIC 364.

Local unit management must monitor and pursue collection of the shortage (debt) while adhering to the applicable collective bargaining agreement and the Debt Collection Act.

## 13-9 Count and Tolerance Tables

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13-9.1 **Counts**

The following table lists the frequency for counting accountability credits and specifies the AIC for recording overages and shortages.

For this accountability credit...	The tolerance is...	Count this credit every...	Record overages in...	Record shortages in...
<b>Unit Reserve Stock</b>				
Bargaining Employee	See part <a href="#">13-9.2</a>	4 months*	AIC 057	AIC 767
Nonbargaining Employee		once a fiscal year*	AIC 057	AIC 767
PMR		once a fiscal year*	AIC 057	AIC 767
<b>Unit Cash Reserve</b>				
Bargaining Employee	\$0.00	once a postal quarter*	AIC 068	AIC 764
Nonbargaining Employee	\$0.00	once a postal quarter*	AIC 068	AIC 764
PMR	\$0.00	once a postal quarter*	AIC 068	AIC 764
<b>SIA Cash Credit (Cash Retained)</b>				
Bargaining Employee	\$10.00	once a postal quarter*	AIC 068	AIC 764
Nonbargaining Employee	\$10.00	once a fiscal year*	AIC 068	AIC 764
PMR	\$10.00	once a fiscal year*	AIC 068	AIC 764

For this accountability credit...	The tolerance is...	Count this credit every...	Record overages in...	Record shortages in...
<b>Stamp Stock Credit</b>				
Bargaining Employee	See part <a href="#">13-9.2</a>	4 months*	AIC 057	AIC 767
Nonbargaining Employee		once a fiscal year*	AIC 057	AIC 767
PMR		once a fiscal year*	AIC 057	AIC 767
<b>SIA Retail Floor Stock</b>				
Difference is = or < .1% of sales	\$0.00	fiscal quarter	AIC 239	AIC 639
Difference > .1% of sales	\$0.00	fiscal quarter; must also count unit reserve stock.	AIC 239	AIC 639
<b>Automated Postal Center</b>				
Bargaining Employee	\$0.00	3 months*	AIC 175	AIC 612
Nonbargaining Employee	\$0.00	3 months*	AIC 175	AIC 612
PMR	\$0.00	3 months*	AIC 175	AIC 612
Contract Postal Unit	\$0.00	once a fiscal year*	AIC 057	AIC 767

\* Counts must be conducted randomly within the minimum established frequency.

Count Frequency	Description
At least once each postal quarter	Counts must be conducted any day within each postal quarter. PQ1: October–December PQ2: January–March PQ3: April–June PQ4: July–September
At least once every 4 months	Counts must be conducted no less frequently than once every 4 months from the month of the last count. A count performed on January 2nd is scheduled to be counted again, at the latest, any day within the month of May. Jan 2nd: Month of January, therefore latest due month is May
Once a fiscal year	Counts must be conducted randomly and no less frequently than once every fiscal year (October–September).

## 13-9.2 Tolerances

The following table specifies the tolerance that PRU employees must use for counts:

Amount of Stamp Stock	Tolerance
Up to \$30,000.00	<b>\$50.00</b>
\$30,000.01 to \$60,000.00	<b>\$100.00</b>
Above \$60,000.00	<b>\$150.00</b>
Amount of Cash Credit	
Up to \$100.99	<b>\$10.00</b>

# 14 Segmented Inventory Accountability

This chapter contains the responsibilities and procedures for maintaining segmented inventory accountability (SIA). This chapter also describes the requirements and procedures for managing the retail floor stock. This chapter includes the following subchapters:

[14-1 Overview.](#)

[14-2 Retail Floor Stock.](#)

[14-3 Other Segment Counts.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 14-1 Overview

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Each unit must maintain a unit reserve stock and may have a number of different segments.

Retail associates (RAs) who work at window services do not have a stamp stock inventory assigned and instead work from a shared retail floor stock.

RAs that work from the retail floor stock are authorized a cash retained credit of up to \$100.99, for which they are individually accountable (see part [13-7.2](#)).

Other segments may require stamp stock inventory assigned as individual accountability for which they are directly accountable.

### 14-1.1 Segment Definitions

The following segments enable the assignment of cash or stamp stock to various individuals or roles within a unit:

*Mobile unit credits* — stock for use by employees assigned to operate mobile units. This credit is directly accountable to an individual.

*Philatelic units* — where a dedicated philatelic credit is used, the credit is assigned to an individual who is directly accountable.

*Retail floor stock* — a common inventory for use by retail employees who are not directly accountable for that inventory.

*Stamps by Mail (SBM)* — an inventory for use in filling stamp orders received from customers by mail that is assigned to an individual who is directly accountable for that inventory. SBM is used where volume prohibits filling requisitions from the retail floor stock.

*Special event credits* — temporary credits for special events can be assigned to one of the accountable segments with stock issued directly from the unit reserve. At the completion of the event, a count is conducted, and the balance is either returned to the unit reserve, prepared for destruction, or moved to the retail floor stock.

### 14-1.2 **Responsibilities**

Postmasters, managers, and supervisors at postal retail units (PRUs) must comply with the procedures defined in this section. In addition, postmasters, managers, and supervisors are responsible for the following:

- a. Establishing and controlling segments within the unit.
- b. Monitoring inventory levels.
- c. Ensuring proper entry of all financial transactions.
- d. Remitting all funds in excess of authorized reserves.
- e. Monitoring operations, including count procedures.

All PRU employees are responsible for the following:

- a. Ensuring financial integrity.
- b. Maintaining security of all postal stock, funds, equipment, and facilities.
- c. Reporting all retail transactions.
- d. Providing receipts to each customer.
- e. Using the Point of Service (POS) cash drawers for all daily transactions as they occur.

Employees are accountable for cash, stamp stock, and money orders directly assigned to them.

### 14-1.3 **Maintaining Segment Accountability**

The total of all stamp stock is posted in 853, Stamp Accountability Closing Balance, on the POS system-generated PS Form 1412, *Daily Financial Report*.

The POS Clerk Balance List identifies the balance of each segment's stock. This report will always include a unit reserve, a retail floor stock, and may include other segments such as mobile unit, philatelic, or stamps by mail.

The total value of stock computed on the "Clerk Balance List" must always equal the unit's total reported in AIC 853 on the unit's PS Form 1412.

On the POS system-generated PS Form 1412, the total of all cash retained or reserves is posted in AIC 753. This is defined on the Clerk Balance List by listing the unit cash reserves plus the various assigned RA's cash retained credits.

## 14-2 Retail Floor Stock

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### 14-2.1 Overview

Under the retail floor stock SIA concept, two modifications are made to traditional controls:

- Cash is separated from stamp stock in retail credits.
- A shared retail floor stock replaces individual stamp credits for RAs.

### 14-2.2 Documentation of Stock Assigned to the Retail Floor Stock

The unit reserve stock custodian issues stock directly to the retail floor stock. Although no individual RA is accountable for this stock, each RA making sales from this credit is responsible for ensuring accurate reporting of the sales from the retail floor stock. RAs are also responsible for adequate protection and security of retail floor stock.

PS Form 17, *Stamp Requisition/Stamp Return*, is used to document shipments of stock from the unit reserve to retail floor stock and from retail floor stock back to the unit reserve.

- a. The unit reserve stock custodian signs PS Form 17 in either the Signature of Shipper block or the Signature of Person Receiving Stock block.
- b. An employee assigned a retail floor stock role must independently count all stock moved into and out of the retail floor stock and sign the PS Form 17.
- c. An employee must acknowledge the stock received or stock shipped in the POS system.

### 14-2.3 Retail Floor Stock Limits

Retail floor stock is the sum of display stock plus loose stock at a POS unit.

Retail floor stock limits are based on the following two periods:

- For Postal FY Quarter 1 (October 1–December 31), the retail floor stock limit is the retail floor stock total postage sales from the same period last year (SPLY), same quarter, divided by 4.5. (This will calculate to approximately 3 weeks sales.) For example, if your retail floor stock total postage sales for Quarter 1 of the previous year totals \$18,000, your retail floor stock limit for each day in Quarter 1 of the current year must not exceed \$4,000 ( $18,000/4.5 = 4,000$ ).
- For Postal FY Quarters 2, 3, and 4 (January 1–September 30), the retail floor stock limit is the total retail floor stock postage sales from Quarters 2, 3, and 4 of the SPLY divided by fourteen (14). (This will calculate to approximately 3 weeks sales.) For example, if your retail floor stock total postage sales from Quarters 2, 3, and 4 of the previous year totals \$72,000, your retail floor stock limit for each day in Quarters 2, 3, and 4 of the current year must not exceed \$5,143 ( $72,000/14 = 5,143$ ).

**Note:** Newly established PRUs under SIA can request the district Finance manager (DFM) to establish the retail floor stock limit when there are no SPLY sales to use for calculating the retail floor stock limit as described earlier. The DFM will provide the unit with a written authorization with the amount established, effective date, and expiration date.

For the purpose of establishing the retail floor stock limit, the calculation to determine same period last year (SPLY) stamp sales is to take the total amount reported in AIC 852 on the unit’s PS Form 1412 and subtract AICs 011, 086, and 094.

If additional stamp stock is required that exceeds the Retail Floor Stock limit, the POS system will request a Supervisor Override. The unit supervisor will log on with his or her POS ONE login ID and authorize the transaction.

14-2.4 **Counts**

The postmaster, manager, or supervisor is responsible for the required count of the retail floor stock and the maintenance of established inventory levels.

There is no tolerance applied for retail floor stock counts.

If an employee with a retail floor stock role is also assigned the unit reserve stock, a count of the unit reserve stamp stock credit must also be completed concurrently (before any unit reserve transactions take place).

14-2.5 **Count Frequency**

A retail floor stock count must be conducted at least once each fiscal year (FY) quarter.

FY Quarter	Dates
1	October 1–December 31
2	January 1–March 31
3	April 1–June 30
4	July 1–September 30

The goal in operating a retail floor stock is to maintain a threshold of within 1 percent variance (over or short) of total SIA sales since last count.

The calculation for total SIA sales is as follows:

Take the total amount reported on the unit’s PS Form 1412 in AIC 852 and subtract AICs 011, 012, 086, 094, and 096, since the last count.

If the result of the retail floor stock count exceeds the inventory variance of 0.1 percent since the last count, a count of the unit reserve stamp stock credit must also be completed concurrently (before any unit reserve transactions take place).

The postmaster, manager, or supervisor is responsible for compliance with the minimum requirements defined in this section. The DFM, the district retail manager, and other concerned operations may establish additional requirements to satisfy the district business needs.

### 14-2.6 **Count Procedures**

An independent count of the retail floor stock must be performed by two employees. One of the participants must be the postmaster, manager, or supervisor responsible for the unit.

Do not conduct floor stock counts during business hours. The procedure for conducting a retail floor stock count is as follows:

- a. Resolve any differences between the clerk balance list and the unit's PS Form 1412.
- b. Initiate the retail floor stock count in POS to print the system-generated inventory count sheets.
- c. Perform the physical count of the retail floor stock.
- d. Enter all value amounts into the POS ONE "Count Inventory and Cash" workflow.
- e. After the count is entered and accepted in POS, a system-generated PS Form 3294, *Cash and Stamp Stock Count and Summary*, will automatically be printed.
  - The POS system-generated PS Form 3294 will reflect the following:
    - The qualified sales since last count.
    - The threshold amount.
    - Whether or not the threshold was exceeded.
    - If a unit reserve stock count is required.
    - Any overages posted to AIC 239.
    - Any shortages posted to AIC 639.

The system-generated PS Form 3294 will record the electronic signature of the supervisor initiating the count and the retail associate who is assigned to review and accept the count.

There is no tolerance applied to the floor stock count.

**Note:** Do not include packaging or retail products in this count.

### 14-2.7 **Documenting Count Results**

Document the retail floor stock count results as follows:

- a. Use the system-generated PS Form 3294 and count sheets to document counts of the retail floor stock.
- b. Record results of retail floor stock counts on PS Form 3368-P.
- c. For discrepancies of \$100 or more, complete and submit PS Form 571, *Discrepancy of \$100 or More in Financial Responsibility*, to the appropriate Office of Inspector General (OIG). See Appendix B-2 for the list of OIG field offices.
- d. Forward a copy of PS Form 571 to the district finance manager (DFM).
- e. File documents locally as supporting documentation for retail floor stock count (For information on filing and retaining forms, see part [13-1.3](#)).

## 14-3 Other Segment Counts

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Stamp stock credits assigned to bargaining employees must be counted at least once every 4 months (see part [13-3.1](#)).

Concurrent counts must be performed for employees assigned unit reserve stamp stock and other accountable stamp credits. This begins a new cycle for the required “count frequencies” for all assigned credits.

Blank money order stock assigned to an accountable segment employee must be verified each time the count for that segment is performed.

# 15 Employee Items

This chapter contains the responsibilities and procedures for resolving and documenting unresolved employee items. This chapter also describes the requirements and procedures for establishing an accounts receivable. This chapter includes the following subchapters:

[15-1 Locally Managed Employee Items.](#)

[15-2 Accounts Receivable.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 15-1 Locally Managed Employee Items

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### 15-1.1 Overview

*Employee items* are any unresolved emergency salary issued, advance travel issued, and employee stamp stock and/or cash credit overages or shortages.

Each unit must maintain a master control of employee items, either a system-generated report or a manual ledger, by category of employee items with the total amounts.

Units that use this reporting tool...	Maintain a list of unresolved employee items using...
Point of Service (POS) and electronic Money Order Voucher Entry System (eMOVES)	the Unresolved Employee Items report in POS or eMOVES.
IRT	the Unresolved Employee Items Log (see Appendix <a href="#">C</a> , Exhibits 7–12).

15-1.2 **Reporting and Clearing**

The following table lists the AICs that postal retail unit (PRU) employees must use to report unresolved employee items:

<b>Use AIC...</b>	<b>To record...</b>
AIC 754	emergency salary issued to employees who did not receive a payroll check by scheduled pay date. Use PS Form 1608, <i>Emergency Salary Authorization</i> , and file locally.
AIC 755	emergency one-time nonrecurring advance issued to a bargaining unit employee on official business travel. Do not exceed \$500.
AIC 764	employee cash shortage amount that results from either a cash credit count or an employee's daily bank deposit shortage.
AIC 767	employee stamp stock credit shortage amount that results from a stamp credit count.
AIC 057	employee stamp stock credit overage amount that results from a stamp credit count.
AIC 068	employee cash overage amount that results from either a cash credit count or an employee's daily bank deposit overage.

The following table lists the AICs that PRU employees must use to clear unresolved employee items.

<b>Use AIC...</b>	<b>To record...</b>
AIC 354	the payment (pay off) for an emergency salary issued.
AIC 355	the payment (pay off) for an emergency travel advance issued.
AIC 364	the payment (pay off) for an employee cash shortage.
AIC 367	the payment (pay off) for an employee stamp credit shortage.
AIC 457	the withdrawal amount, either partial or full, of employee stamp credit overage. IRT units must withdraw any unresolved employee stamp credit overage amounts over 1 year old and offset to AIC 123.
AIC 468	the withdrawal amount, either partial or full, of employee cash overage. IRT units must withdraw any unresolved employee cash overage amounts over 90 days old and offset to AIC 123.

See part [15-2.6](#) for collection of unresolved employee items.

### 15-1.3 **Monitoring**

At least once a month, the postmaster, manager, supervisor, or designated employee must reconcile Employee Items balances in the Accounting Data Mart (ADM) or the Customer Trust and Employee Items Narrowcast report to local records of individual employee items. Research and resolve any differences.

Employee items can be verified in the Enterprise Data Warehouse (EDW) via the ADM.

The Employee Items by Site report in the ADM provides a running balance for the unit's unresolved employee items such as AICs 057, 068, 754, 755, 764, and 767. To obtain this report do the following:

- a. Log on to the EDW.
- b. Click **Accounting>Shared Reports>Postmaster>Employee Items by Site**.
- c. For **Select Location**, enter the 10-digit unit finance number (UFN).
- d. For **Beginning GL Post Date**, enter the beginning date for the time period requested.
- e. For **Ending GL Post Date**, enter the ending date for the time period requested.
- f. Click **Run Report**.
- g. After the report displays, click the **Print** icon to print the report.

The 3544 Receipt Detail report in the ADM allows querying detailed data for the entire unit's unresolved employee items. To obtain this report, do the following:

- a. Click **Accounting>Shared Reports>SAFR>Unreconciled Transmission Reports>Receipt Detail>3544 Receipt Detail**.
- b. Click **Qualify**.
- c. For **Select Time Period**, select in Attribute: Month (ID), Is: Greater Than, and Value: 1.
- d. For **Select Location**, enter the 10-digit UFN and select.
- e. For **Transmitted 3544 AICs**, select AICs 057, 068, 754, 755, 764, and 767 and the clearing AICs 457, 468, 354, 355, 364, and 367.
- f. Click **Run Report**.
- g. After the report displays, click the **Print** icon to print the report.
- h. Use this report to determine individual items for the balances of unresolved (outstanding) employee items.

POS and eMOVES units use the Open Employee Items report in the ADM to identify and monitor individual unresolved employee items. This report is available in the ADM at:

**Accounting>Shared Reports>SAFR>Trust and Suspense>Open Employee Items.**

## 15-2 Accounts Receivable

### 15-2.1 Establishing Accounts Receivable

Field units must exhaust all attempts to collect a debt owed the Postal Service before establishing an Accounts Receivable.

The postmaster or installation head establishes accounts receivable as follows:

- a. Complete PS Form 1902, *Justification for Billing Accounts Receivable*.
  - (1) Section A, Installation Information.
  - (2) Section B, Debt/Debtor Information.
  - (3) Section C, Circumstances of Debt (Check one box only).
  - (4) Section D, Description (Required).
  - (5) Section E, Installation Head Certification.
- b. If the debt is a postal employee item or unit expense, ensure that the appropriate entries are made to the PRU's PS Form 1412. Enter the amount on PS Form 1902 in AIC 636 and in the appropriate offset AIC for clearing the employee item or expense item.
- c. Attach the required supporting documentation to the PS Form 1902 for the AIC 636 entry as follows:

Units that use this reporting technology...	Attach...
POS and IRT	the system-generated receipt (PS Form 3544, <i>USPS Receipt for Money or Services</i> ).
eMOVES	a copy of the unit's PS Form 1412, <i>Daily Financial Report</i> , which shows the AIC 636 entry.

- d. Submit the original completed PS Form 1902 to the appropriate address:

For...	Submit to:
employee-related financial indebtedness, contract postal unit (CPU), or revenue deficiency	USPS SCANNING AND IMAGING CENTER
nonemployee-related financial indebtedness (see part <a href="#">6-7.1</a> )	ACCOUNTING UNIT ACCOUNTING SERVICES 2700 CAMPUS DR SAN MATEO CA 94497-9441

- e. File a copy of PS Form 1902 locally as supporting documentation for the unit's PS Form 1412.

Accounting Services does the following:

- a. Issues PS Form 1903, *Invoice and Statement*.
- b. Sends PS Form 1903 to the postmaster or installation head.

**For debts of \$25 or less**, follow this procedure:

- a. The postmaster, manager or supervisor must ensure the following are met:
  - (1) Letter of Demand (LOD) must have been issued to the employee.
  - (2) A copy of the LOD is on file.
  - (3) No grievance has been initiated for the debt.
  - (4) Employee must be on the active payroll.
  - (5) *Notice of Involuntary Administrative Salary Offsets Under the Debt Collection Act and Statement of Debtor's Right and Responsibility* must have been issued to the employee.
- b. Only after the five criteria's listed in [a](#) above have been met and 30 days after the *Notice of Involuntary Administrative Salary Offsets Under the Debt Collections Act* was issued and no hearing was requested by the employee, postmaster, manager, or supervisor does the following:
  - (1) Completes PS Form 1902, *Justification for Billing Accounts Receivable*.
  - (2) Completes PS Form 3239, *Payroll Deduction Authorization to Liquidate Postal Service Indebtedness*. (For instructions on completing PS Form 3239, see sections [15-2.5.2](#) and [15-2.5.3](#).)
  - (3) Submits PS Form 1902 and PS Form 3239 to the SIC.  
(**Note:** Accounting Services will return PS Form 1902 to the sender if it is for a terminated employee or if a PS Form 3239 is not attached.)

#### 15-2.2 **Written Notice on Monies Demanded**

All employees must receive written notice of any demand for money for any reason. The postmaster or designee must sign an LOD, which does the following:

- a. Notifies the employee of a Postal Service determination of the existence, nature, and amount of debt.
- b. Specifies the options available to the employee to (1) repay the debt, or (2) appeal the Postal Service determination of the debt or the proposed method for repaying.

#### 15-2.3 **Nonbargaining Unit Employee Collections**

When a nonbargaining employee is indebted to the Postal Service, postmasters must follow the collection and appeal procedures specified in *Employee and Labor Relations Manual (ELM) 450*.

#### 15-2.4 **Bargaining Unit Employee Collections**

When a bargaining unit employee is financially liable to the Postal Service, any demand for payment must be in writing and signed by the postmaster. Follow the collections procedures in accordance with conditions set forth in Article 28 of the employee's respective collective bargaining agreement and ELM 460.

## 15-2.5 Payroll Deduction to Liquidate Indebtedness

### 15-2.5.1 Collection Percentage Limitations

Payroll deductions to liquidate a postal debt may not exceed 15 percent of an employee's disposable pay for any one period unless the employee agrees in writing to a greater salary offset amount.

The term "disposable pay" refers to that part of an employee's salary that remains after all required deductions are made such as:

- a. Normal retirement contributions.
- b. Federal Insurance Contributions Act (FICA) taxes.
- c. Medicare insurance taxes.
- d. Federal income tax.
- e. State and local income taxes.
- f. Employee-paid federal health insurance program.

**Note:** If the individual's employment ends before collection of the full debt, deduction may be made from subsequent payments of any nature due the employee.

### 15-2.5.2 Voluntary Payroll Deductions

Generally, voluntary payroll deductions must be in the amounts of 15 percent or more of an employee's biweekly disposable pay. A greater salary offset may be made if the employee agrees with the Postal Service, in writing, on such greater amount. An alternative offset schedule for smaller salary deduction may be requested in writing by the employee based on a severe financial hardship with the following requirements:

- Supporting documentation and written statement if the alternative offset schedule for a smaller salary deduction is required based on a severe financial hardship.
- The postmaster or installation head or designee may approve the plan if the proposed alternative offset schedule bears a reasonable relationship to the size of the debt and the employee's ability to pay.
- An employee's voluntary repayment plan should provide for installments of no less than 10 percent of disposable pay per pay period.
- The repayment plan must be 26 pay periods or fewer.

The postmaster or installation head or designee implements voluntary payroll deductions as follows:

- a. Complete PS Form 3239, *Payroll Deduction Authorization to Liquidate Postal Service Indebtedness*, in triplicate:
  - (1) General Information (Employee's Name, EIN, Finance Number, PRD Reference Number, Invoice Number, Total Debt, Type of Offset, Home Address, and Postal Service Facility Address).
  - (2) Pay Period Deductions — Choose *one* of the following:
    - Deduction per Pay Period (Nonbargaining or Bargaining Unit Employee salary offset amount or percentage. The

amount must be 15 percent or more unless severe financial hardship supported by documentation).

- Alternative Offset Schedule (If requested by employee in writing based on severe financial hardship, check off box and complete Pay Period, Year, and Amount or Percentage. Severe financial hardship written statement and supporting documentation required).
- (3) Voluntary Authorization (Employee's Signature and Date; Installation Head Printed Name, Title, Signature, and Date).
- b. Submit the original PS Form 3239 to the Scanning and Imaging Center (SIC).
- c. Provide the duplicate PS Form 3239 to the employee.
- d. Maintain the triplicate copy on file in the local unit.

### 15-2.5.3 **Involuntary Payroll Deductions**

A Notice of Involuntary Administrative Salary Offsets under the Debt Collection Act is issued to the employee as notification of the Postal Service's intention to collect the debt by deducting 15 percent of an employee's disposable pay or for a bargaining unit employee 20 percent of gross pay, whichever is less, each pay period. (See ELM 452.321)

The postmaster or installation head or designee implements involuntary payroll deductions as follows:

- a. Complete PS Form 3239, *Payroll Deduction Authorization to Liquidate Postal Service Indebtedness*, in triplicate:
  - (1) General Information (Employee's Name, EIN, Finance Number, PRD Reference Number, Invoice Number, Total Debt, Type of Offset, Home Address, and Postal Service Facility Address).
  - (2) Deduction per Pay Period (Nonbargaining or Bargaining Unit Employee salary offset amount or percentage. The amount must be 15 percent or more unless severe financial hardship supported by documentation).
  - (3) Involuntary Authorization (Installation Head Printed Name, Title, Signature, and Date).
- b. Submit the original PS Form 3239 to the SIC.
- c. Provide the duplicate PS Form 3239 to the employee.
- d. Maintain the triplicate copy on file in the local unit.

### 15-2.6 **Handling Unresolved Employee Items**

It is the responsibility of the Postmaster, manager or supervisor to prepare a file for each employee item with all documentation, maintain a master control for all unresolved employee items, and pursue collection of employee debt while adhering to the National Agreement and the ELM parts 450 and 460, Debt Collection Act.

The following tables describe handling unresolved employee items for bargaining and non-bargaining unit employees.

15-2.6.1 **Bargaining Unit Employees**

Employee Items	Schedule	Process
Stamp Stock Credit or Cash Credit shortage (exceeding tolerance or a final count)... (AIC 764, Employee Cash Shortage) or (AIC 767, Employee Stamp Credit Shortage)	If an employee does not pay in full, the supervisor must initiate collections process immediately...	The installation head or postal official in charge of the unit where the employee shortage occurred, or an emergency salary or advance travel was issued, initiates the collection process by issuing the employee a letter of demand. Unless a grievance is filed within 14 days of the issued letter of demand, the installation head/postal official in charge will: 1. Complete PS Form 1902, <i>Justification for Billing Accounts Receivable</i> . 2. Make the appropriate accounting entries: ■ For AIC 767, clear in AIC 367 and offset to AIC 636. ■ For AIC 764, clear in AIC 364 and offset to AIC 636. ■ For AIC 754, clear in AIC 354 and offset to AIC 636. ■ For AIC 755, clear in AIC 355 and offset to AIC 636. 3. Attach a system-generated PS Form 3544 and receipt for the PS Form 1902.
Employee emergency salary issued... (AIC 754, Authorized Emergency Salary Issued)	Upon employee receipt of original or replacement payroll check, the employee must repay the unit where the emergency salary was issued. If not paid within two pay periods, the supervisor of the unit where emergency salary was issued must initiate the collections process.	4. Submit the information to the Scanning and Imaging Center (SIC) at the following address: USPS SCANNING AND IMAGING CENTER PO BOX 5212 JANESVILLE WI 53547-5212 Accounting Services will initiate the collection process in compliance with the National Bargaining Agreement and the Debt Collection Act.
Travel advance issued... (AIC 755, Emergency Travel Advance Issued)	After the travel is completed, the employee must submit travel expense and pay. If not resolved (paid) within 90 days after travel, the supervisor of the unit where the travel advance was issued must initiate the collections process.	a. Upon receipt of PS Form 1902, Accounting Services will provide to the employee's installation head or postal official the following: ■ A cover page with instructions. ■ An invoice. ■ A letter of demand. Follow the instructions included in the cover page. The installation head or postal official in charge must issue the invoice and letter of demand, if it has not already been issued, to the employee. b. Approximately 45 days from date of invoice, Accounting Services will provide: ■ A cover page with instructions. ■ A Notice of Involuntary Administrative Salary Offset Under the Debt Collection Act. ■ A Statement of Debtor's Rights and Responsibility. ■ 39 CFR Part 961 — Rules of Practice in Proceedings Relative to Employee Hearing Petitions under Section 5 of the Debt Collection Act. Follow the instructions included. Issue the Notice, Statement, and 39 CFR Part 961 to the employee if no grievance has been filed, if the invoice has not been paid in full, or if a payroll deduction has not been established.
Travel advance issued... (AIC 755, Emergency Travel Advance Issued)	After the travel is completed, the employee must submit travel expense and pay. If not resolved (paid) within 90 days after travel, the supervisor of the unit where the travel advance was issued must initiate the collections process.	c. Approximately 90 days from the date of invoice, Accounting Services will provide: ■ A cover page with instructions. ■ A completed PS Form 3239, <i>Payroll Deduction Authorization to Liquidate Postal Service Indebtedness</i> . Follow the instructions included. The installation head or postal official in charge must complete and sign the PS Form 3239 then submit it to the USPS SIC, if no grievance has been filed within the designated 14 days, if no petition for hearing has been requested, if the invoice has not been paid in full, or if a payroll deduction has not been established. Also, provide a copy to the employee and maintain a copy on file.

15-2.6.2 **Non-Bargaining Unit Employees**

Employee Items	Schedule	Process
Stamp Stock Credit or Cash Credit shortage (exceeding tolerance or a final count)... (AIC 764, Employee Cash Shortage) or (AIC 767, Employee Stamp Credit Shortage)	If an employee does not pay in full, the supervisor must initiate the collections process immediately...	<p>The installation head or postal official in charge of the unit where the employee shortage occurred, or the emergency salary or advance travel was issued, initiates the collection process as follows:</p> <ol style="list-style-type: none"> <li>Complete PS Form 1902, <i>Justification for Billing Accounts Receivable</i>.</li> <li>Make the appropriate accounting entries: <ul style="list-style-type: none"> <li>■ For AIC 767, clear in AIC 367 and offset to AIC 636.</li> <li>■ For AIC 764, clear in AIC 364 and offset to AIC 636.</li> <li>■ For AIC 754, clear in AIC 354 and offset to AIC 636.</li> <li>■ For AIC 755, clear in AIC 355 and offset to AIC 636.</li> </ul> </li> <li>Attach a system-generated PS Form 3544 and receipt to the PS Form 1902.</li> </ol>
Employee emergency salary issued... (AIC 754, Authorized Emergency Salary Issued)	Upon employee receipt of original or replacement payroll check, the employee must repay the unit where emergency salary was issued. If not paid within two pay periods, the supervisor of the unit where emergency salary was issued must initiate the collections process.	<ol style="list-style-type: none"> <li>Submit the information to the SIC at the following address: USPS SCANNING AND IMAGING CENTER PO BOX 5212 JANESVILLE WI 53547-5212</li> </ol> <p>Accounting Services will initiate the collection process in compliance with the Debt Collection Act.</p> <ol style="list-style-type: none"> <li>Upon receipt of PS Form 1902, Accounting Services will provide to the employee's installation head or postal official the following: <ul style="list-style-type: none"> <li>■ A cover page with instructions.</li> <li>■ An invoice.</li> <li>■ A letter of debt determination.</li> </ul> <p>Follow the instructions included. The installation head or postal official in charge must issue the invoice and the letter of debt determination to the employee.</p> </li> </ol>
Travel advance issued... (AIC 755, Emergency Travel Advance Issued)	After the travel is completed, the employee must submit travel expenses and pay. If not resolved (paid) within 90 days after travel, the supervisor of the unit where the travel advance was issued must initiate the collections process.	<ol style="list-style-type: none"> <li>Approximately 45 days from date of invoice, Accounting Services will provide: <ul style="list-style-type: none"> <li>■ A cover page with instructions.</li> <li>■ A Notice of Involuntary Administrative Salary Offset Under the Debt Collection Act.</li> <li>■ A Statement of Debtor's Rights and Responsibility.</li> <li>■ 39 CFR Part 961 — Rules of Practice in Proceedings Relative to Employee Hearing Petitions under Section 5 of the Debt Collection Act.</li> </ul> <p>Follow the instructions included. Issue the Notice, Statement and 39 CFR Part 961 to the employee, if no reconsideration has been requested, if the invoice has not been paid in full, or if a payroll deduction has not been established.</p> </li> <li>Approximately 90 days from date of invoice, Accounting Services will provide: <ul style="list-style-type: none"> <li>■ A cover page with instructions.</li> <li>■ A completed PS Form 3239, <i>Payroll Deduction Authorization to Liquidate Postal Service Indebtedness</i>.</li> </ul> <p>Follow the instructions included. The installation head or postal official in charge must sign PS Form 3239 and submit it to the SIC if no reconsideration has been requested, if no petition for hearing has been requested, if the invoice has not been paid in full, or if a payroll deduction has not been established. Also, provide a copy to the employee and maintain a copy on file.</p> </li> </ol>

15-2.6.3 **Payroll Related Receivables (Non 1902)**

Employee Receivables	General Reason	Process
Payroll-related (leave buyback or adjustment, overpayment, payroll adjustments, others)	<p>Late or no submission of required documentation such as:</p> <ul style="list-style-type: none"> <li>■ PS Form 50, <i>Notification of Personnel Action</i>.</li> <li>■ PS Form 2240, <i>Pay, Leave, or Other Hours Pay Adjustment Report</i>.</li> <li>■ PS Form 2240-F, <i>FLSA Overtime Adjustment Request</i>.</li> <li>■ PS Form 2240-R (RA), <i>Rural Pay or Leave Adjustment Request for PS Form 1314 (-A)</i>.</li> </ul>	<p>Accounting Services will initiate the collection process in compliance with the National Bargaining Agreement and the Debt Collection Act.</p> <p>a. Accounting Services will provide to the employee's installation head or postal official in charge:</p> <ul style="list-style-type: none"> <li>■ A cover page with instructions.</li> <li>■ An invoice.</li> <li>■ A letter of demand or letter of debt determination.</li> </ul> <p>Follow the instructions included on the cover page. The installation head or postal official in charge must issue the invoice and, if applicable, the letter of demand or letter of debt determination to the employee.</p> <p>b. Approximately 45 days from date of invoice, Accounting Services will provide:</p> <ul style="list-style-type: none"> <li>■ A cover page with instructions.</li> <li>■ A Notice of Involuntary Administrative Salary Offset Under the Debt Collection Act.</li> <li>■ A Statement of Debtor's Rights and Responsibility.</li> <li>■ 39 CFR Part 961 — Rules of Practice in Proceedings Relative to Employee Hearing Petitions under Section 5 of the Debt Collection Act.</li> </ul> <p>Follow the instructions included. Issue the Notice, Statement, and 39 CFR Part 961 to the employee if no grievance is filed by bargaining employee, no reconsideration is requested by a non-bargaining employee, if the invoice has not been paid in full, or if a payroll deduction has not been established.</p> <p>c. Approximately 90 days from the date of invoice, Accounting Services will provide:</p> <ul style="list-style-type: none"> <li>■ A cover page with instructions.</li> <li>■ A completed PS Form 3239, <i>Payroll Deduction Authorization to Liquidate Postal Service Indebtedness</i>.</li> </ul> <p>Follow the instructions included. The installation head or postal official in charge must sign the PS Form 3239 and submit it to the SIC if no grievance is filed by a bargaining employee, if no reconsideration has been requested by a non-bargaining unit employee, if no petition for hearing has been requested, if the invoice has not been paid in full, or if a payroll deduction has not been established. Also, provide a copy to the employee and maintain a copy on file.</p>

### 15-2.7 Handling Grievance Settlements and Uncollectible Receivables

The following table identifies the process for handling grievance settlements and uncollectible receivables. Use the template in Appendix C, Exhibit C-17, and submit as indicated.

If...	Postmaster or Installation Head must complete the Employee Receivable Resolution template and...
Grievance Settlement <b>Note:</b> Grievance settlement related to Payroll requires a completed PS Form 2240.	Attach the completed PS Form 2240 with the Grievance Settlement Document, which includes the following information: <ul style="list-style-type: none"> <li>■ Employee remains liable for full amount, or</li> <li>■ Employee is liable for a portion (state the amount), or</li> <li>■ Employee is no longer liable for the debt.</li> </ul> Approval or signature of the district Finance manager (DFM) is not required for grievance settlement. <b>Note:</b> May require additional documentation based on Accounting Services review of settlement.
Uncollectible Receivable, Claim for Loss (Non-Payroll Related Only) <b>Note:</b> No accounting entries made at the unit level.	<ul style="list-style-type: none"> <li>■ Complete PS Form 2130, Claim for Loss, with date and signature.</li> <li>■ Provide explanation of collection attempts and/or rationale for clearing uncollectible employee receivable.</li> <li>■ Submit both forms to the DFM for approval.</li> </ul> DFM: <ul style="list-style-type: none"> <li>■ Completes the DFM section with decision, date and signature.</li> <li>■ Returns to postmaster or installation head.</li> </ul> Postmaster or Installation Head: <ul style="list-style-type: none"> <li>■ Submits approved template and PS Form 2130 with required documentation to the indicated address.</li> <li>■ Maintains a copy of the template and 2130 on file locally.</li> </ul>

For “Letters” and “Quick References”, go to: <http://blue.usps.gov/wps/portal/accounting/library/references>, under “Handouts.”

### 15-2.8 Employee Receivables Monthly Report

Each month an Employee Receivables narrowcast report is sent to the Installation Head of each Lead Finance Number. The report identifies open employee debts and due to the sensitivity of the data, the report must not be shared. Store any hard-copy reproduction of the report in a secured location and destroy reports after initiating the collections process.

The postmaster or unit manager is responsible for ensuring appropriate collections of outstanding debt for active employees under their jurisdiction.

The following table serves as a guideline to assist with collections:

If...	Then...	Process...
"Payroll Indebtedness" column is not flagged with "Y"...	Verify all documentation related to this specific employee receivable and research the status of this receivable.	a. If in grievance process: <ol style="list-style-type: none"> <li>(1) Inquire for GATS number from district Labor Relations and request for status every 30, 60, 90 days.</li> <li>(2) Annotate this information in the report.</li> </ol> b. If no documentation: <ol style="list-style-type: none"> <li>(1) Issue a LOD (bargaining employee).</li> <li>(2) Issue LDD with a copy of invoice (non-bargaining).</li> </ol> c. If LOD or LDD issued: <ol style="list-style-type: none"> <li>(1) Issue "Notice of Involuntary Administrative Salary Offset Under the Debt Collection Act."</li> <li>(2) Issue "Statement of Debtor's Rights and Responsibilities."</li> </ol> d. If "Notice of Involuntary Salary Offset" issued: <ol style="list-style-type: none"> <li>(1) After 30-days, complete PS Form 3239, <i>Payroll Deduction Authorization to Liquidate Postal Service Indebtedness</i>.</li> <li>(2) Submit 3239 to the Scanning and Imaging Center, employee &amp; file.</li> </ol>
"Payroll Indebtedness" column is flagged with "Y"...	Active payroll deduction is scheduled.	Check "Last Payment Date" column, if stale dated, validate employee status with district Human Resources.

Additional Information Links:

- For flowcharts, letters, and quick references, go to <http://blue.usps.gov/wps/portal/accounting/library/references>, under "Handouts" (National Financial Responsibility Meeting Handouts: Employee Items/Debts).
- For employee receivables frequently asked questions, go to [http://blue.usps.gov/accounting/\\_pdf/EmployeeReceivablesFAQs.pdf](http://blue.usps.gov/accounting/_pdf/EmployeeReceivablesFAQs.pdf).
- For a summary of outstanding debts by area and district, go to [http://blue.usps.gov/accounting/\\_xls/EmployeeDebtReport.xls](http://blue.usps.gov/accounting/_xls/EmployeeDebtReport.xls).

# 16 Customer Business Mail Activity (Permit Imprint and Periodicals)

This chapter contains the procedures for reporting business mail activity for both *PostalOne!* and non-*PostalOne!* units. This chapter also describes the procedures for accounting for deposits and withdrawals from customer advance deposit accounts. This chapter includes the following subchapters:

[16-1 General Information.](#)

[16-2 Application and Annual Fees.](#)

[16-3 Presort Mailings – Additional Postage.](#)

[16-4 Advance Deposits.](#)

[16-5 Withdrawals from Customer Advance Deposit Accounts.](#)

[16-6 Refund of Annual Permit Fees.](#)

[16-7 Closing Customer Accounts for Inactivity.](#)

[16-8 Handling Negative Balances in Customer Accounts.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 16-1 General Information

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*Presort mailers* may be authorized to mail material without affixing postage when payment is made at the time of mailing from a permit imprint advance deposit account. See *Mailing Standards of the United States Postal Service, Domestic Mail Manual (DMM) 604.5.0*.

*PostalOne! units* are business mail entry units (BMEUs) or postal retail units (PRUs) that process all permit activities and maintain customer advance deposit accounts in the *PostalOne!* system.

Non-*PostalOne! units* are PRUs that accept deposits and process all permit activities from customer advance deposit accounts that are maintained using an individual PS Form 25, *Trust Fund Account*. Manage the accounts as follows:

- Enter the deposits and withdrawals and calculate the balance on an individual PS Form 25.
- Maintain a separate PS Form 25 with the daily summary grand total amount of all advance deposit account balances.

## 16-2 Application and Annual Fees

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### 16-2.1 Collecting Application Fees

PRUs collect a one-time nonrefundable application fee, in advance, for customers who want to qualify for Periodicals rates or who want to use envelopes with a permit imprint.

Record these fees in the following AICs:

Fee	AIC
Periodical Application Fees	139
Permit Imprint Application Fees	140

### 16-2.2 Collecting Annual Fees

The following table lists the annual fees to be collected at PRUs and the AIC into which the fee is recorded.

Fee	AIC
First-Class Presort Annual Mailing Fee	117
Media and Library Mail Presort Mailing Fees	118
Standard Mail Annual Fees	138
Parcel Select — Annual Mailing Fee	142
Bound Printed Matter Destination BMC Annual Permit Fee	197

### 16-2.3 Accounting for Fees

All fees must have a PS Form 3544, *USPS Receipt for Money or Services*, or a system-generated receipt (3544).

PRUs must clearly identify each fee on PS Form 3544 to ensure proper AIC entry on PS Form 1412, *Daily Financial Report*.

Fees must be manually entered to the customer's account in the *PostalOne!* system for non-interfaced *PostalOne!* units or on an individual PS Form 25 for non-*PostalOne!* units.

## 16-3 Presort Mailings — Additional Postage

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### 16-3.1 Overview

Customers may establish an advance deposit account to pay additional postage for postage affixed presort mailings. Alternatively, a customer may request that additional postage be withdrawn (adjustment) from a permit imprint account.

Presort mailings that require additional postage are:

- Metered or precanceled stamp mailings with postage affixed at the lowest qualifying rate in the mailing.
- Mailings that fail a presort or any other mail acceptance verification.

## 16-3.2 **Collecting Additional Postage**

### 16-3.2.1 **PostalOne! Units**

At *PostalOne!* units, collect additional postage as follows:

- a. Establish an “ADDPOS” account within the system to maintain the activity to pay additional postage.
- b. Withdraw from customer’s account and process an adjustment to report additional postage revenue in AIC 113 as documented on the postage statement.

### 16-3.2.2 **Non-PostalOne! Units**

At non-*PostalOne!* units, collect additional postage as follows:

- a. Maintain a PS Form 25 for customers who establish an advance deposit account.
- b. Withdraw additional postage from the customer’s account to pay the additional postage, as documented on the postage statement.
- c. Report revenue in AIC 113 on the retail associate’s (RA’s) PS Form 1412.
- d. File a copy of the postage statement with the adjustment.

## 16-4 Advance Deposits

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### 16-4.1 **Overview**

Advance deposit accounts are trust funds comprised of permit imprint and periodicals accounts in accordance with the following requirements:

- a. Customers must pay for permit imprint and Periodicals mailings by cash, check, or debit card through an advance deposit account before the mailing can be released for processing.
- b. The Postal Service withdraws the funds when payment for postage and fees is incurred.
- c. The Postal Service does not offer credit for postage and does not permit a negative balance in a trust account.
- d. If funds paid or on deposit are less than the amount necessary to pay for the mailing, the customer must pay or deposit the difference before the Postal Service will accept the mailing.
- e. When an advance deposit account requires replenishment, notify the customer.

### 16-4.2 Reconciling Advance Deposit Accounts

All units that maintain customer advance deposit trust accounts must reconcile their local customer trust balances with Accounting Data Mart (ADM) balances.

The following units...	Reconcile....
<i>PostalOne!</i>	differences identified in the Narrowcast Master Trust Exception Report upon receipt of the report.
<i>Non-PostalOne!</i>	PS Form 3083, <i>Trust Accounts Receipts and Withdrawals</i> , with the Master Trust Customer Report in the ADM or the weekly Trust and Expense Activity narrowcast report at least once a month.

### 16-4.3 Accepting Checks for Advance Deposits

Customers must pay at the time they mail or through an advance deposit account.

To accept checks for advance deposit accounts, follow this procedure:

- a. Postmasters must apply standard check acceptance procedures for accepting business checks for permit holders and clients of permit holders (see subchapter [9-3](#)). Do not accept personal or business checks from customers whose name appears on the bad check list.
- b. The acceptance employee must examine the check before acceptance to ensure that the check is made payable to either "U.S. Postal Service" or "Postmaster."
- c. Either the permit holder or the acceptance employee must record the customer's permit account number and permit type (AIC) on the face of the check.
- d. For checks accepted at BMEUs, the accepting employee must record "BMEU" on the front of the check and must ensure that the permit number is an active account.
- e. For BMEUs not equipped with a retail terminal [Point of Service (POS), Integrated Retail terminal (IRT), electronic Money Order Voucher Entry System (eMOVES)], the postmaster or BMEU supervisor is responsible for designating a secure location for check storage. Checks are considered priority one items and require the highest level of security equipment available at the BMEU (see section [3-1.1.2](#), for the types of equipment to use, in priority order for securing accountable items.)
- f. The postmaster or BMEU supervisor is responsible for ensuring checks are transferred daily to the appropriate PRU. When transferring checks to the PRU for processing permit account deposits, include a list showing the value of each check, the total dollar amount of the checks, and the number of checks enclosed.
- g. PRUs process checks received from a BMEU for deposit on the current business day.

**Note:** A mailing agent's check can be accepted for deposit into their customer's advance deposit account.

#### 16-4.4 **Recording Payments at Postal Retail Units**

Payments to advance deposit accounts must be recorded as follows:

- a. Report funds collected and deposited into authorized advance deposit accounts for periodicals, permit imprint, and pending periodicals permits, in AIC 070 on PS Form 1412.
- b. Issue an original receipt (either PS Form 3544 or a system-generated receipt) with the customer's name, permit account number, and amount received to the customer.
- c. Forward a copy of the receipt (either PS Form 3544 or the system-generated receipt or report) to one of the following:
  - (1) The employee responsible for the non-*PostalOne!* customer's trust account and who records deposit into customer's account on PS Form 25.
  - (2) The PRU or BMEU employee as follows:
    - At non-interfaced POS and *PostalOne!* units, to the employee who enters deposits into customers' accounts in the *PostalOne!* system.
    - At interfaced POS and *PostalOne!* units, to the designated employee to validate against *PostalOne!* entries.

The PRU must maintain copies of receipts as follows:

- a. Maintain a copy of the PS Form 3544 or system-generated receipt or report locally.
- b. Maintain PS Forms 3544 in sequential order at the unit to ensure continuity of issuance.

**Note:** POS units interfaced with the *PostalOne!* system must provide a copy of the Permit Account Activity Report (PAAR) to the *PostalOne!* unit or BMEU site for validating that deposits were correctly processed.

#### 16-4.5 **Collecting on Nonsufficient Funds Checks**

If a permit holder writes a nonsufficient funds (NSF) check, Accounting Services will coordinate collection efforts with the BMEU or PRU. The BMEU or PRU may reduce the permit holder's account by the amount of the NSF check and applicable surcharge if the permit holder does not pay upon demand.

## 16-5 Withdrawals from Customer Advance Deposit Accounts

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### 16-5.1 Overview

#### 16-5.1.1 Definition

*Withdrawals* are disbursements from a customer's permit account to pay for mailing transactions, to issue a refund of any part of a customer's balance, or to transfer money to another account.

#### 16-5.1.2 Acceptance Employee Responsibilities

When a customer brings a mailing to the PRU with a postage statement, the acceptance employee must do the following:

- a. Verify that funds are available in the customer's account.
- b. Verify the postage mailing statement.
- c. Compute the amount of the postage for the mailing.
- d. Perform all applicable acceptance and verification procedures. (See Handbook DM-109, *Business Mail Acceptance*, chapter 3.)

At *PostalOne!* units, the acceptance employee must do the following:

- a. Withdraw the total amount from the customer's permit account by entering the postage statement data in the *PostalOne!* system. This will automatically generate an accounting entry of the mailing (revenue) AIC with an offset to AIC 470 on PS Form 1412.
- b. Initiate the appropriate clearance of the mailing. (See Handbook DM-109.)

At non-*PostalOne!* units, the acceptance employee must do the following:

- a. Enter the amount in the corresponding mailing (revenue) AIC and offset the amount to AIC 470 on PS Form 1412.
- b. Withdraw the total amount from the individual customer's permit account maintained on PS Form 25 and calculate the balance.

If a customer pays the exact amount when they mail, do not record any accounting entries for deposits or withdrawals (AICs 070 and 470) on the PRUs' PS Form 1412. Instead the acceptance employee must follow these steps:

- a. At the time of mailing, record the amount of postage for the mailing in the appropriate subsidiary ledger PS Form 25 or PS Form 3543, (*Special*) *Record of Periodicals Postage*.
- b. Verify the postage statement(s).
- c. Ensure the amount on the postage statement(s) is reported into the revenue AIC corresponding to the type of mailing listed.
- d. File a copy of the postage statement(s) locally.

16-5.2 **Recording Postage Statements**

Separate postage statements by the following revenue categories:

<b>Permit Imprint</b>	<b>AIC</b>
First-Class Mail	121
Media and Library Mail	124
Nonprofit Standard Mail	125
Regular Standard Mail	130
Bound Printed Matter	131
International (only) Postage	132
Periodicals – Outside County	135
Periodicals – In-County	224
Periodicals – International (Foreign)	238
Parcel Post Postage	223
International Surface Air Lift (ISAL)	234
International Priority Airmail (IPA)	235
Global Package Link (GPL)	236
Priority Mail Postage	237
Global Direct Inbound	240

16-5.2.1 **PostalOne! Units**

At *PostalOne!* Units, record postage statements as follows:

- a. On PS Form 3083 verify that the opening balance matches the previous day’s closing balance.
- b. Record postage statements in the *PostalOne!* system.
- c. Group all postage statements by AIC.
- d. Keep postage statements separate for these categories:
  - (1) Permit imprint mailings.
  - (2) Metered mailings.
  - (3) Precanceled stamp mailings.
  - (4) Periodicals mailings.
- e. Keep the original of all postage statements to support entries on PS Form 3083.
- f. Maintain PS Form 3083 and postage statements locally.

**Note:** Unit managers must reconcile differences when the Narrowcast Master Trust Exception Report is received.

16-5.2.2 **Non-PostalOne! Units**

At non-*PostalOne!* units, the acceptance employee must transfer data to the Postal Service forms listed below.

<b>Revenue Category</b>	<b>Form</b>	<b>Title</b>
Permit Imprint	PS Form 25	<i>Trust Fund Account</i>
Periodicals	PS Form 3543	<i>(Special) Record of Periodicals Postage</i>

Payments and mailings must be controlled as follows:

- a. Use PS Form 3083 and individual account forms related to the specific revenue category.
- b. For each account type included in the PS Form 3083, verify that the opening balance matches the previous day's closing balance.
- c. Verify the totals of the forms below to withdrawals of the appropriate column.
  - PS Form 3541, *Postage Statement — Periodicals — One Issue or One Edition*.
  - PS Form 3541-M, *Postage Statement — Periodicals — All Issues in a Calendar Month*.
  - PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*.
- d. Compare the amount shown as received in each column with the duplicate PS Form 3544 or system-generated receipt or report received and resolve any discrepancies.
- e. Submit PS Form 3083 to the PRU.
- f. Enter revenue to the appropriate AIC(s) on the RA's PS Form 1412 and make the appropriate withdrawal entries.
- g. Maintain PS Form 3083 and postage statements locally.

**Note:** Unit managers must ensure that PS Form 3083 balances are reconciled with ADM balances at least once a month.

### 16-5.3 **Payment of Annual Permit Fees from Customer Accounts**

#### 16-5.3.1 **Customer Request**

To request payment of an annual permit fee from an account balance, the customer must do the following:

- a. Submit a written request on the account holder's letterhead with the customer's authorized signature.
- b. Complete and submit PS Form 3533.

#### 16-5.3.2 **PostalOne! Units**

At *PostalOne!* units the procedure for paying annual fees from a customer account is as follows:

- a. Verify that funds are available in the customer's account.
- b. Certify PS Form 3533.
- c. Withdraw funds from the customer's account in the *PostalOne!* system in the Fee Payment screen by clicking on the box next to the left of the "Pay from Account" option.
- d. The payment method will reflect that payment was made from the account.

Customer Business Mail Activity (Permit Imprint and Periodicals)

- e. The system will generate account entries to the appropriate fee AIC (e.g., 117 and 138), which is offset by trust withdrawal AIC 470 on the *PostalOne!* PS Form 1412.
- f. Print two copies of the Fee Payment Confirmation page.
  - (1) Give one copy to the customer.
  - (2) File the second copy locally with the written request and PS Form 3533.

16-5.3.3 **Non-PostalOne! Units**

At non-*PostalOne!* units the procedure for paying annual fees from a customer account is as follows:

- a. Verify that funds are available in the customer’s account.
- b. Certify PS Form 3533.
- c. Withdraw funds and record fee payment on individual PS Form 25.
- d. Enter the amount to the appropriate fee AIC (e.g., 117 and 138) and offset to AIC 470 on the RA’s PS Form 1412.
- e. Provide the PS Form 3544 or system-generated receipt (3544) to the customer.
- f. File the PS Form 3533, PS Form 3544 or the system-generated receipt or report, and the customer’s written request locally.

16-5.4 **Transfers**

*Transfers* are any movement of funds from one permit account to another.

16-5.4.1 **Customer Request**

To request a transfer of funds, the customer must do the following:

- a. Submit a written request on the account holder’s letterhead with the customer’s authorized signature.
- b. Submit a completed PS Form 3533 if requesting a transfer of funds between accounts not maintained at the same finance number.

16-5.4.2 **Procedures**

The following tables outline the procedures for transferring funds.

Step	Transfer of Funds Within the Same	
	<i>PostalOne!</i> Finance Number	Postal Retail Unit (Not on the <i>PostalOne!</i> System)
a. Verify the customer’s account balance for available funds.	Yes	Yes
b. Transfer the funds from the customer’s account to the requested account.	Yes, select <b>Transfer</b> option in the <i>PostalOne!</i> system to transfer funds.	Yes, record the amount to be transferred “to” and “from” on each individual PS Form 25.

Step	Transfer of Funds Within the Same	
	PostalOne! Finance Number	Postal Retail Unit (Not on the PostalOne! System)
c. Make accounting entries on PS Form 1412.	Yes, the <i>PostalOne!</i> system automatically makes AIC entries 070 and 470 for the transfers on the <i>PostalOne!</i> PS Form 1412.	No
d. File the customer's written request locally.	Yes	Yes

Step	Transfer of Funds Not Within the Same	
	PostalOne! Finance Number	Postal Retail Unit (Not on the PostalOne! System)
a. Verify the customer's account balance for available funds.	Yes	Yes
b. Certify PS Form 3533.	Yes	Yes
c. Withdraw the requested amount from the customer's account.	Yes, select <b>Refund from Trust to Customer</b> in the <i>PostalOne!</i> system. AICs 280 and 470 are automatically entered on the <i>PostalOne!</i> PS Form 1412.	Yes, enter the withdrawn amount in AIC 280 and offset to AIC 470 on PS Form 1412. <b>Note:</b> Do not issue a money order.
d. Submit the system-generated receipts (for documentation) along with the completed PS Form 3533 to the Scanning and Imaging Center (SIC) for processing.	Yes, <i>PostalOne!</i> automatically generates PS Form 3533-X, <i>Refund from Trust to Customer Confirmation</i> , for supporting documentation.	Yes, for IRT and POS units the system automatically generates a PS Form 3544 receipt or report for supporting documentation. Electronic Money Order Voucher Entry System (eMOVES) units must submit a copy of the unit's PS Form 1412 as supporting documentation.
e. File a copy of the PS Form 3533 and customer's written request locally. <b>Note:</b> When the customer receives the requested funds, he or she may deposit the amount into the account at the other unit.	Yes, in addition, locally file system-generated PS Form 3533-X.	Yes

16-5.5 **Customer Requested Withdrawals**

16-5.5.1 **Customer Request**

To request a withdrawal of all or part of the unused balance or to close a permit account with a balance, the customer must do the following:

- a. Submit a written request on the account holder’s letterhead with the customer’s authorized signature.
- b. Complete and submit PS Form 3533.

16-5.5.2 **PostalOne! Units**

At *PostalOne!* units, employees process a customer request for a withdrawal as follows:

- a. Verify that funds are available in the customer’s account.
- b. Certify PS Form 3533.
- c. Withdraw the requested funds from the customer’s account in *PostalOne!* by selecting the Refund Option “Refund from Trust to Customer.” The system will generate PS Form 3533-X.
- d. Submit the customer’s PS Form 3533 with the system-generated PS Form 3533-X to the SIC for processing.
- e. File a copy of PS Form 3533-X locally with the customer’s written request.

16-5.5.3 **Non-PostalOne! Units**

At non-*PostalOne!* units, employees process a customer request for a withdrawal as follows:

- a. Verify that funds are available in the customer’s account.
- b. Certify PS Form 3533.
- c. Regardless of the amount, withdraw the requested funds from the customer’s account, enter the amount in AIC 280, and offset the amount to AIC 470 on PS Form 1412.
- d. Attach the required supporting documentation to the PS Form 3533 as follows:

Units that use this reporting technology...	Attach...
POS or IRT	the system-generated receipt (PS Form 3544) for AIC 280.
eMOVES	a copy of the unit’s PS Form 1412, which shows the AIC 280 entry.

- e. Submit the completed PS Form 3533 to the SIC for processing.
- f. File a copy of PS Form 3533 locally with the customer’s written request.

**Note:** PRU employees must not disburse local payments for withdrawals (refunds) from the customer’s advance deposit account.

## 16-6 Refund of Annual Permit Fees

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### 16-6.1 Customer Request

A customer may submit a written request on the account holder's letterhead and a completed PS Form 3533 for a refund of an annual presort mailing fee payment if no mailings have been made during the corresponding 12-month period. (See DMM 604.9.0.)

### 16-6.2 PostalOne! Units

If the fee was paid at the retail window, follow these steps:

- a. Verify that no mailings have been made during the corresponding 12-month period.
- b. Enter the amount in the *PostalOne!* system by selecting the Refund Option "Refund To Trust." Use "Other" as the reason code and explain in "Comments" that the annual fee was refunded per customer's request.
- c. The fee amount is credited to the customer's account. The system will generate PS Form 3533-X.
- d. File a copy of PS Form 3533-X along with the customer's written request locally.
- e. Cancel the fee payment from the customer's account.

If the fee was paid by withdrawing from customer's trust account, follow these steps:

- a. Verify that no mailings have been made during the corresponding 12-month period.
- b. Reverse the fee payment from the customer's account; the fee amount is automatically credited to the customer's account.

**Note:** If the customer is also requesting a refund of the amount on balance, process the refund for the balance as per instructions for *PostalOne!* units, after the fee amount has been credited to the customer's account. (See section [16-5.5.2.](#))

### 16-6.2.1 Meter or Pre-Canceled Stamp Accounts at PostalOne! Units

Meter and pre-canceled stamp accounts are not linked to a "Trust" account and a refund of the annual fees cannot be processed in *PostalOne!*

To refund annual fees to a customer with meter or pre-canceled stamp accounts due to inactivity, *PostalOne!* units do the following:

- Verify that no mailings have been made during the corresponding 12-month period.
- Reverse the fee entry in *PostalOne!* (This will not create a financial transaction.)
- Certify the customer completed PS Form 3533 and submit to the PRU.

The PRU does the following:

- a. Enters the amount of the refund in AIC 528 and offset to AIC 280 on PS Form 1412.
- b. Attaches the required supporting documentation to the PS Form 3533 as follows:

Units that use this reporting technology...	Attach...
POS or IRT	the system-generated receipt (PS Form 3544) for AIC 280.
eMOVES	a copy of the unit's PS Form 1412, which shows the AIC 280 entry.

- c. Submits the completed PS Form 3533 to the SIC for processing.
- d. Files a copy of PS Form 3533 locally.

**Note:** PRU employees must not disburse payments for refunds of annual fees locally.

### 16-6.3 **Non-PostalOne! Units**

If the fee was paid at the retail window, follow these steps:

- a. Verify that no mailings were made during the corresponding 12-month period.
- b. Enter the fee amount in AIC 070 and offset to AIC 528 on the RA's PS Form 1412. Do not issue a money order.
- c. Credit the amount of the refund back to the customer's account.
- d. File the PS Form 3533, PS Form 3544 or the system-generated receipt or report, and the customer's written request locally.
- e. Cancel the fee payment for the customer's account on PS Form 25.

**Note:** If the customer is also requesting a refund of the amount on balance, process the refund for the balance according to the instructions for non-*PostalOne!* units, after the fee amount has been credited to the customer's account. (See section [16-5.5.3](#).)

### 16-6.3.1 **Meter or Pre-Canceled Stamp Accounts at Non-PostalOne! Units**

To refund annual fees to a customer with meter or pre-canceled stamp accounts due to inactivity at non-*PostalOne!* units, the PRU does the following:

- a. Verifies that no mailings have been made during the corresponding 12-month period.
- b. Certifies the customer completed PS Form 3533.
- c. Enters the amount of the refund in AIC 528 and offsets to AIC 280 on PS Form 1412.

- d. Attaches the required supporting documentation to the PS Form 3533 as follows:

Units that use this reporting technology...	Attach...
POS or IRT	the system-generated receipt (PS Form 3544) for AIC 280.
eMOVES	a copy of the unit's PS Form 1412, which shows the AIC 280 entry.

- e. Submits the completed PS Form 3533 to the SIC for processing.  
 f. Files a copy of PS Form 3533 locally.

**Note:** PRU employees must not disburse payments for refunds of annual fees locally.

## 16-7 Closing Customer Accounts for Inactivity

Inactive permit imprint, meter, or pre-canceled accounts are defined as having no mailings or payment of fees during a 2-year period from the date of fee expiration. Inactive Add-Pos accounts are defined as having no postage adjustments during a 2-year period.

The postmaster, unit manager, or designated employee must close inactive permit, meter, pre-canceled, or Add-Pos accounts as follows:

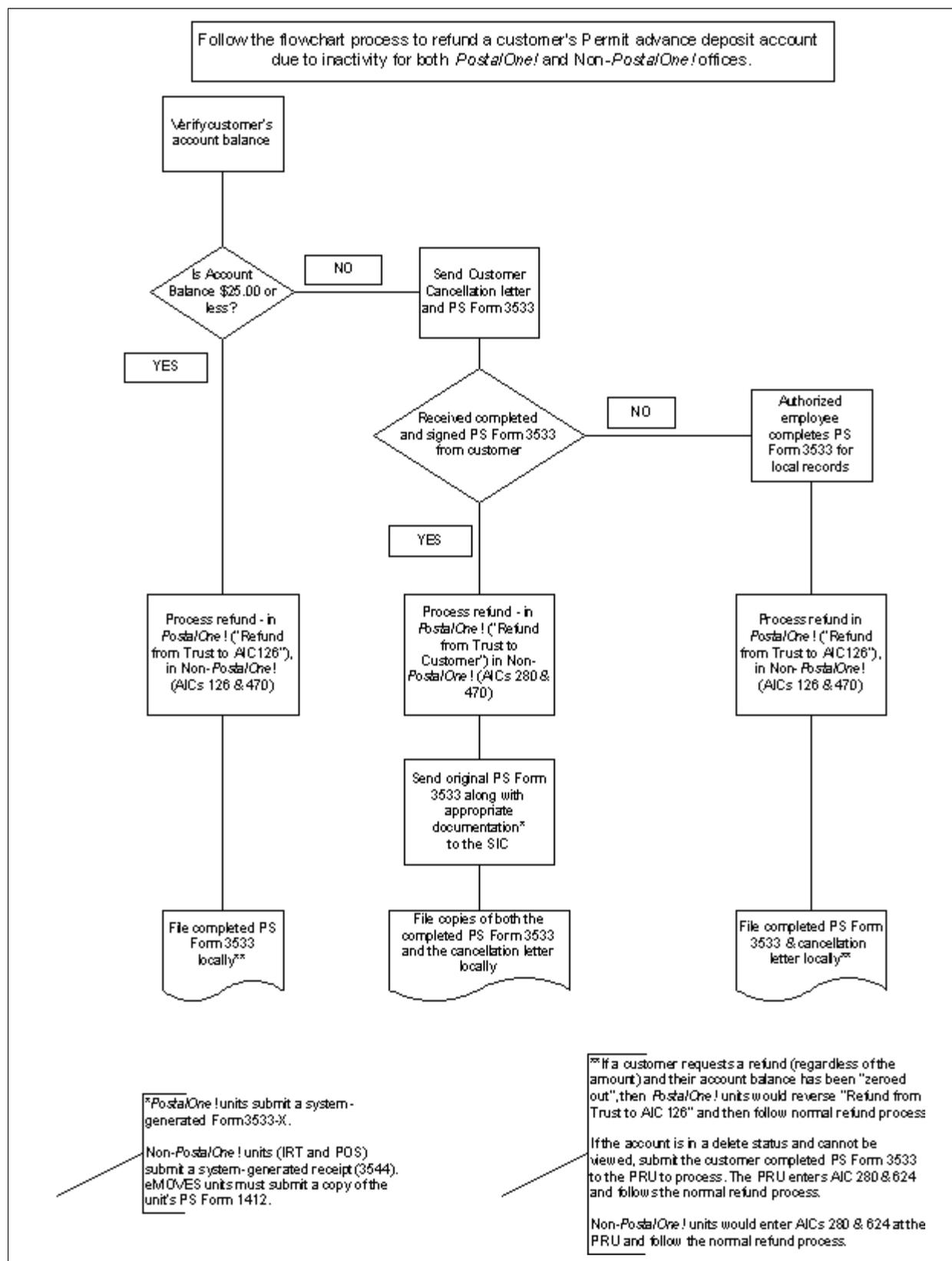
- a. If the account balance exceeds \$25, send a cancellation notice and a PS Form 3533 to the customer.
- b. Allow the customer 30 days from the date of the notice to respond.
- c. Close the account if:
  - (1) The customer does not respond to the cancellation notice\*.
  - (2) The letter is returned as undeliverable as addressed\*.
  - (3) The customer submits PS Form 3533 requesting a refund of the account balance.

*\*PostalOne! Sites Only:*

No further action is necessary. The system will automatically close the account at the end of 26 months of no activity.

See parts [16-7.1](#), Issuing a Refund for Inactive Permit Accounts, [16-7.2](#), Sample Non-Use Cancellation Notice, [16-7.3](#), Sample Add-Pos Non-Use Cancellation Notice, and Appendix [E](#), Refunds Quick Reference.

### 16-7.1 Issuing a Refund for Inactive Permit Accounts



16-7.2 **Sample Non-Use Cancellation Notice****Non-Use Cancellation Notice****[Date]****[Name of Permit Holder]****[Address]****[City, State, ZIP+4]**RE: Permit Account Number: **[XXXXXX]**Dear **[Contact Name]** or Postal Customer:

According to our records, the permit account number referenced above has not been used for mailing in the last 2 years. A permit must be revoked for non use during any 2-year period. (See *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM<sup>®</sup>) 604.5). Our records indicate the last date of mailing for this permit account was \_\_\_\_\_, or the account shows no activity. This account has a balance of \$\_\_\_\_\_.

In accordance with the above provision, the permit account is canceled. A written appeal of this action may be submitted to the postmaster at the following address within 30 days of the date of this notice.

POSTMASTER

**[POST OFFICE STREET OR PO BOX ADDRESS]****[CITY/STATE/ZIP CODE]**

Before we can refund the account balance, you must complete PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, and mail it to the address above. We will send a refund for the remaining account balance, if applicable, to the account holder's address appearing on this letter. If the account's address is not current, please notify the Post Office at the address listed above. You must submit your notification of an address change in writing and on the account holder's letterhead.

If you wish to resume mailing using a permit account, the appropriate application and fees payment is required. If you need additional assistance, please contact the Post Office that maintains your account.

Sincerely,

**[Name/Title]****[Telephone Number]**

Enclosure

16-7.3 **Sample Add-Pos Non-Use Cancellation Notice**



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**Add-Pos Non-Use Cancellation Notice**

**[Date]**  
**[Name of Permit Holder]**  
**[Address]**  
**[City, State, ZIP+4]**

RE: Permit Account Number: **[XXXXX]**

Dear **[Contact Name]** or Postal Customer:

According to our records, the Add-Pos account number referenced above has not been used for mailing adjustments in the last 2 years. A permit must be revoked for non-use during any 2-year period. (See *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM<sup>®</sup>) 604.5.) Our records indicate the last date of a postage adjustment for this Add-Pos account was \_\_\_\_\_, or the account shows no activity. This account has a balance of \$\_\_\_\_\_.

In accordance with the above provision, the Add-Pos account balance has been closed. A written appeal of this action may be submitted to the postmaster at the following address within 10 days of receipt of this notice.

POSTMASTER

**[POST OFFICE STREET OR PO BOX ADDRESS]**  
**[CITY/STATE/ZIP CODE]**

Before we can refund the account balance, you must complete PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, and mail it to the address above. We will send a refund for the remaining account balance, if applicable, to the account holder's address appearing on this letter. If the account's address is not current, please notify the Post Office at the address listed above. You must submit your notification of an address change in writing and on the account holder's letterhead.

If you wish to resume using an Add-Pos account, the appropriate application is required. If you need additional assistance, contact the Post Office that maintains your account.

Sincerely,

**[Name/Title]**  
**[Telephone Number]**

Enclosure

## 16-8 Handling Negative Balances in Customer Accounts

If a customer's trust account balance (permit or periodicals) results in a negative balance, it is the responsibility of the unit (PRU or BMEU) to ensure collections of funds from customers to maintain their accounts in good status. The following matrix is a guideline for proper collections for negative balance accounts.

<b>Negative Balance Customer Accounts</b>		
<b>Issue</b>	<b>Process</b>	<b>Action</b>
Encountered a negative balance account.	Notify the customer via telephone call or e-mail.	Do not authorize any mailings. If no response from customer by the 15th calendar day, follow the next step.
After 15 calendar days with no response.	Mail notification letter via regular mail and Certified Mail to the customer's address on file; allow 20 calendar days from date of letter for customer resolution.	Do not authorize any mailings. If no resolution from the customer within the allowed 20 calendar days, follow the next step accordingly.
If no response after 20 calendar days from date of letter, and the negative balance amount is \$100 or more.	BMEU or PRU initiates a PS Form 1902, <i>Justification for Billing Accounts Receivable</i> (January 2009 version); submits with a copy of notification letter to the district finance manager (DFM) for approval. Include Tax Identification Number (TIN) on PS Form 1902. Upon DFM approval, the BMEU or PRU sends PS Form 1902 and a required AIC 636 receipt to the Scanning and Imaging Center (SIC). An accounts receivable will be established at Accounting Services. <i>PostalOne: BMEU initiates PS Form 1902.</i> <i>Non-PostalOne: PRU initiates PS Form 1902.</i>	Bring the customer's account balance to zero and close the account. Accounting entries: 1. Enter the amount into AIC 070. 2. Offset with AIC 636. 3. Attach the support documentation for the above accounting entries to PS Form 1902.  <b>Note:</b> <i>Accounting entries must be recorded in the PRU's PS Form 1412.</i> The PRU files a copy of the PS Form 1902 locally.
Customer moved, left no address, address unknown, cannot be reached (any amount). Or Uncollectible negative balance amount below \$100.	BMEU or PRU initiates PS Form 2130, <i>Claim for Loss</i> ; submits with copy of carrier-endorsed notification letter to the DFM for approval. Upon approval, the DFM returns the PS Form 2130 and the supporting documentation to the originating unit. <i>PostalOne: BMEU initiates PS Form 2130.</i> <i>Non-PostalOne: PRU initiates PS Form 2130.</i>	Bring the customer's account balance to zero and close the account. Accounting entries: 1. Enter the amount into AIC 070. 2. Offset with AIC 633, Claim for Loss (Use Reason Code 09, Uncollectible Customer Account Items).  <b>Note:</b> <i>Accounting entries must be recorded in the PRU's PS Form 1412.</i> The PRU files PS Form 2130 locally.

# 17 Non-Trust Account Customer Business Reply Mail and Postage Due Activity

This chapter contains the procedures for reporting business reply mail and postage due activity for both *PostalOne!* and *Non-PostalOne!* units. This chapter also describes the procedures for accounting for deposits and withdrawals from customer advance deposit accounts. This chapter includes the following subchapters:

[17-1 Overview.](#)

[17-2 Fees.](#)

[17-3 Non-Trust Account Business Reply Mail and Postage Due Activities.](#)

[17-4 Advance Deposits.](#)

[17-5 Withdrawals from Customer Advance Deposit Accounts.](#)

[17-6 Closing Customer Accounts for Inactivity.](#)

[17-7 Handling Negative Balances in Customer Accounts.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix A, [Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 17-1 Overview

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*Business Reply Mail (BRM) service* enables a permit holder to receive First-Class Mail and Priority Mail items back from customers and pay postage and a per piece fee only for the pieces returned. (See *Mailing Standards of the United States Postal Service, Domestic Mail Manual (DMM) 507.9.0.*)

*Qualified Business Reply Mail (QBRM)* is a subset of BRM available for specific automation-compatible letter-size pieces that qualify for an automation postage rate and a reduced per piece fee. (See DMM 507.9.0.)

*Merchandise Return Service (MRS)* allows an authorized permit holder to pay the postage and extra service fees on single-piece rate First-Class Mail, Priority Mail, and Packages Services parcels that are returned to the permit holder by the permit holder's customers via a special label. (See DMM 507.11.0.)

*Bulk Parcel Return Service (BPRS)* allows mailers of large quantities of Standard Mail machineable parcels that are either undeliverable as addressed or opened and remailed by addressees to be returned to designated Postal Service facilities. (See DMM 507.12.0.)

**Note:** In this chapter, references to BRM include the aforementioned reply mail accounts.

*Postage due mail* customers must pay in cash for postage due mail before the mail is delivered. Payment may be made by advance deposit of money in a postage due account used solely to pay postage due. (See DMM 604.6.0.)

*PostalOne! units* are business mail entry units (BMEUs) or postal retail units (PRUs) that process all BRM and postage due activities and maintain customer advance deposit accounts in the *PostalOne!* system.

*Non-PostalOne! units* are PRUs that accept deposits and process all BRM and postage due activities and maintain customer advance deposit accounts using an individual PS Form 25, *Trust Fund Account*. Manage the accounts as follows:

- a. Enter the deposits and withdrawals and calculate the balance on an individual PS Form 25.
- b. Maintain a separate PS Form 25 with the daily summary grand total amount of all advance deposit accounts balances.

## 17-2 Fees

### 17-2.1 Collecting Fees

The following table lists the fees, AIC in which to record the fee and how often the fee is collected.

Title	AIC	Frequency
Business Reply Mail (BRM), Qualified Business Reply Mail (QBRM), and Weighted Averaged Business Reply Mail Annual Accounting Fee	116	Annually
BRM Weight Averaged Fee	126	Monthly
BRM – Annual Permit Fee	134	Annually
Merchandise Return Service (MRS) – Permit Fee	141	Annually
Bulk Parcel Return Service (BPRS) and MRS Accounting Fee	155	Annually
QBRM Quarterly Billing Fee	169	Quarterly
BPRS Annual Permit Fee	172	Annually

### 17-2.2 **Accounting for Fees**

PRUs must account for fees as follows:

- a. When collecting fees, always issue a receipt: either system-generated or PS Form 3544, *USPS Receipt for Money or Services*.
- b. Clearly identify each fee on PS Form 3544 to ensure proper AIC entry on PS Form 1412, *Daily Financial Report*.
- c. Record fee payment to customer's account in the *PostalOne!* system or on the individual PS Form 25 for non-*PostalOne!* units.

## 17-3 Non-Trust Account Business Reply Mail and Postage Due Activities

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### 17-3.1 **Handling Over-the-Counter Pickup**

Over-the-counter postage due mail is mail for which postage is collected directly from the customer upon delivery for non-trust account BRM, shortpaid, or forward/return to sender articles. Postage is not withdrawn from a customer trust account.

When retail associates (RAs) retrieve an over-the-counter postage due article from the Left Notice area, they must record the postage due and fee, when applicable, on a PS Form 3584. Upon receiving payment for the required postage and fee, when applicable, postal retail units must record the amount into AIC 114, Postage Due Invoice.

At POS ONE offices, the RA will do the following:

1. Access the "Mail Pickup" workflow.
2. Select "Postage Due."
3. Select the appropriate postage due category.
4. Key in the amount.
5. Tender the transaction.
6. Issue the customer the POS customer receipt.

At non-POS ONE offices, the RA will do the following:

1. Enter the miscellaneous AIC 114.
2. Key in the amount.
3. Issue the customer the receipt.

The RA should secure the PS Form 3584 and submit it as documentation with a daily PS Form 1412.

### 17-3.2 **Carrier Delivery — City, Rural, and Contract Delivery Route**

Non-trust account BRM and postage due must be consigned to city, rural, and contract delivery route carriers and box clerks on PS Form 3584. The same form is used to clear the delivering employee of responsibility.

### 17-3.3 **Consigning Non-Trust Account Business Reply Mail and Postage Due**

Each article of non-trust account BRM and postage due must be clearly marked with the amount due before sorting to the delivering employee. If an additional service fee is due, the article should also be clearly marked with the fee amount due. The article then must go to the appropriate delivering employee who will withdraw any article known to be undeliverable.

The value of postage due and additional service fee, when applicable, must be entered in the appropriate column by route on PS Form 3584. Delivering employees accept responsibility for the non-trust account BRM and postage due by initialing the Postage Due Log.

Rural carriers, at their option, may pay for the non-trust account BRM and postage due at the time of consignment using PS Form 3584 and must follow these requirements:

- a. When the carrier chooses to pay in advance, complete the checkout side of PS Form 3584, record the amount collected, and initial under the check-in portion. The carrier must initial in the appropriate column.
- b. Prepare separate forms listing routes served for each assigning employee.
- c. Adequately secure the forms while carriers are pending clearance.
- d. Use ink to make entries.
- e. Initial changes (both the delivering and assigning employee).

### 17-3.4 **Clearing Non-Trust Account Business Reply Mail and Postage Due**

As the delivering employees return, the clearing employee must do the following:

- a. Complete the employee check-in section of PS Form 3584, entering the amount of postage and fees for articles returned and the amount collected in the appropriate column.
- b. Subtract the returned amount from the accepted amount to arrive at the amount to collect from the delivering employee. The delivering employee must pay the necessary funds and initial.
- c. Initial the PS Form 3584 to release the delivering employee of responsibility.
- d. Send the returned articles at regular intervals to the appropriate customer service unit for over-the-counter delivery.

If a rural carrier who paid the postage due in advance returns any articles, the clearing employee should take the following action using a blank line on PS Form 3584:

- a. Enter the route number.
- b. On the check-in side, enter the number of pieces and the amount in the article returned columns.
- c. In the amount collected column, enter the amount of the returned article(s) in brackets, thus representing a negative amount.

- d. Refund the amount to the carrier.
- e. Initial and have the carrier initial.

After clearing all delivering employees who report non-trust account BRM and postage due, the clearing employee must do the following:

- a. Complete PS Form 3584.
- b. If the clearing employee does not prepare an individual PS Form 1412, submit PS Form 3584 and funds collected as entered in Block 3 to the PRU for processing.
- c. If the clearing employee prepares an individual PS Form 1412 or, for PRU processing, PS Form 3584, enter the amount collected into AIC 114 as in section 17-3.1. POS ONE offices must enter each postage due category from the PS Form 3584 separately.

#### 17-3.5 **Verifying PS Form 3584, Postage Due Log**

The Amount Collected columns on PS Form 3584 must be verified by the unit manager or supervisor at least once a month. The individual line entries of one randomly selected PS Form 3584 from each delivery unit must be verified. The manager or supervisor performing the verification must annotate the PS Form 3584 “verified” and sign it.

## 17-4 Advance Deposits

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### 17-4.1 **Overview**

Advance deposit accounts are trust funds that a mailer gives the Postal Service to pay for future BRM and postage due mailings. Advance deposit accounts are subject to the following requirements:

- a. Customers must pay for each mailing either by cash, check, or debit card through an advance deposit account before the Postal Service will release the mailing for processing.
- b. PRUs maintain separate accounts for each service by mailer.
- c. The mailer deposits funds into an individual account and the Postal Service withdraws the funds when payment for postage and fees is due.
- d. Mailers may not use credit for postage.
- e. Mailers may not carry a negative balance in their account.
- f. If funds paid or on deposit are less than the amount necessary to pay for the mailing, the mailer must pay or deposit the difference before the Postal Service delivers the mail pieces.
- g. When an advance deposit account requires replenishment, notify the customer.

- h. MRS and BPRS mailers must maintain a sub account.
  - If the customer also has a BRM permit using the same permit number, BRM mail pieces postage and handling fees can be deducted from the sub account that was created for the MRS or BPRS.
  - Postage due can also be deducted from this sub account, negating the need to create a dedicated postage due account for the customer.
  - If the customer has a BRM permit and a postage due account, funds must be on deposit in a BRM sub account because postage due accounts do not keep track of fees, and BRM mail pieces could inadvertently be delivered after the BRM annual fee expires.

Mailers may do the following:

- a. Choose to establish an advance deposit account(s) from which postage, per piece charges, and other fees are deducted. For certain extra services, an advance deposit account is required.
- b. Use a single advance deposit account to pay postage due charges for more than one extra service (e.g., BRM, MRS, and BPRS).

#### 17-4.2 **Reconciling Advance Deposit Accounts**

All PRUs that maintain customer advance deposit trust accounts must reconcile their local customer trust balances with Accounting Data Mart (ADM) balances.

The following units...	Reconcile....
<i>PostalOne!</i>	differences identified in the Narrowcast Master Trust Exception Report upon receipt of the report.
<i>Non-PostalOne!</i>	PS Form 3083, <i>Trust Accounts Receipts and Withdrawals</i> , with the Master Trust Customer Report in the ADM or the weekly Trust and Expense Activity narrowcast report at least once a month.

#### 17-4.3 **Accepting Checks for Advance Deposits**

The procedure for accepting checks for advance deposit accounts is as follows:

- a. Postmasters must apply standard check acceptance for accepting business checks for BRM and postage due permit holders and clients of permit holders (see subchapter [9-3](#)). Do not accept personal or business checks from customers whose name appears on the bad check list.
- b. The acceptance employee must examine the check before acceptance to ensure that the check is made payable to either “U.S. Postal Service” or “Postmaster.”
- c. Either the permit holder or the acceptance employee must record the customer’s BRM and postage due trust account number on the face of the check.

- d. For checks accepted at bulk mail entry units (BMEUs), the accepting employee must record “BMEU” on the front of the check and must ensure that the BRM and postage due permit number is an active account.
- e. For BMEUs not equipped with a retail terminal (POS, IRT, eMOVES), the postmaster or BMEU supervisor is responsible for designating a secure location for check storage. Checks are considered priority one items and require the highest level of security equipment available at the BMEU (see section [3-1.1.2](#), for the types of equipment to use, in priority order for securing accountable items.)
- f. The postmaster or BMEU supervisor is responsible for ensuring checks are transferred daily to the appropriate PRU. When transferring checks to the PRU for processing permit account deposits, include a list showing the value of each check, the total dollar amount of the checks, and the number of checks enclosed.
- g. PRUs process checks received from a BMEU for deposit on the current business day.

**Note:** A mailing agent’s check can be accepted for deposit into their customer’s advance deposit account.

#### 17-4.4 **Recording Advance Deposit Payments**

Record payments to advance deposit accounts as follows:

- a. Report funds collected and deposited into authorized advance deposit accounts for BRM and postage due in AIC 053 on PS Form 1412.
- b. Issue an original receipt (either PS Form 3544 or a system-generated receipt) with the customer’s name, permit account number, and amount received to the customer.
- c. Forward a copy of the receipt (either PS Form 3544 or the system-generated receipt or report) to one of the following:
  - (1) The employee responsible for the non-*PostalOne!* customer’s trust account and who records deposits into the customer’s account on PS Form 25.
  - (2) The PRU or BMEU employee as follows:
    - At non-interfaced Point of Service (POS) and *PostalOne!* units, to the employee who enters deposits into customers’ accounts in the *PostalOne!* system.
    - At Interfaced POS and *PostalOne!* units, to the designated employee to validate against *PostalOne!* entries.

The PRU must maintain copies of receipts as follows:

- a. Maintain a copy of the PS Form 3544 or system-generated receipt or report locally.
- b. Maintain PS Forms 3544 in sequential order at the unit to ensure continuity of issuance.

**Note:** POS units that interface with *PostalOne!* must provide a copy of the Permit Account Activity Report to the *PostalOne!* unit or BMEU for validating that deposits were correctly processed.

### 17-4.5 **Collecting on Nonsufficient Funds Checks**

When the writer of an NSF check is the permit holder, Accounting Services must coordinate collection efforts with the BMEU or PRU. The BMEU or PRU may reduce the permit holder's account by the amount of the NSF check and applicable surcharge if the permit holder does not pay upon demand.

## 17-5 Withdrawals from Customer Advance Deposit Accounts

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### 17-5.1 **Recording Daily Invoices**

#### 17-5.1.1 **Overview**

*Withdrawals* are disbursements (e.g., invoices, refunds for any part of a customer's balance, and transfers) made from a customer's BRM and postage due account.

#### 17-5.1.2 **PostalOne! Units**

At *PostalOne!* units, make withdrawals as follows:

- a. Verify that funds are available in the customer's account.
- b. BRM and postage due employees rate the BRM and postage due mail pieces.
- c. Withdraw the amounts of BRM and postage due from the customer's account.
- d. The *PostalOne!* system automatically makes an entry to AIC 114 with an offsetting entry to AIC 453 and generates a BRM invoice, PS Form 3582-C, *Postage Due Invoice*. Provide the PS Form 3582-C (invoice) to the customer with the mail.
- e. The *PostalOne!* system posts all withdrawals to the accounting system and automatically closes the day's business every evening. Do not make entries on the unit's PS Form 1412.
- f. Print PS Form 3083 from *PostalOne!* and file the form with invoices locally.

**Note:** Unit managers must reconcile differences when the Narrowcast Master Trust Exception Report is received.

#### 17-5.1.3 **Non-PostalOne! Units**

At non-*PostalOne!* units, make withdrawals as follows:

- a. Verify that funds are available in the customer's account.
- b. BRM and postage due employees rate the BRM and postage due mail pieces.
- c. Prepare PS Form 3582-P, *BRM/Postage Due Invoice*, in duplicate.

- d. BRM and postage due employees calculate the charges and sign the form, certifying the amount to be withdrawn from the customer's advance deposit account on PS Form 25. The original PS Form 3582-P is the customer's receipt; the duplicate copy is the supporting document for AIC 114.
- e. BRM and postage due employees enter amount withdrawn to AIC 114 and offset to AIC 453 on PS Form 1412.
- f. BRM and postage due employees add the total of all PS Forms 3582-P for the business day and certify that the total amount equals the summary amount withdrawal on PS Form 3083 and file locally.

**Note:** Unit managers must ensure that PS Form 3083 balances are reconciled with ADM balances at least once a month.

## 17-5.2 **Payment of Fees From Customer Accounts**

To request payment of the BRM annual permit (AIC 134) or accounting fee (AIC 116) from an account balance, the customer must do the following:

- a. Submit a written request on the account holder's letterhead with the customer's authorized signature.
- b. Submit a completed PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*.

### 17-5.2.1 **PostalOne! Units**

The BRM annual permit fee payment cannot be deducted from the customer's account in the *PostalOne!* system. However, a customer can request a refund from their account balance to pay the BRM annual fee.

Once the customer receives the refund check, they can pay the BRM annual fee locally. The procedure is as follows:

- a. Verify that funds are available in the customer's account.
- b. Certify PS Form 3533.
- c. Withdraw the amount from the customer's account. In the *PostalOne!* system, select the Refund Option *Refund from Trust To Customer*. The system generates PS Form 3533-X, *Refund from Trust to Customer Confirmation*, with an account entry to AIC 280, which is offset by trust withdrawal AIC 453.
- d. Submit the completed PS Form 3533 with PS Form 3533-X to the Scanning and Imaging Center (SIC) for processing.
- e. File a copy of the PS Form 3533 and PS Form 3533-X locally with the customer's written request.

**Note:** No PS Form 1412 accounting entries are necessary at the PRU.

The BRM annual accounting fee payment *can be deducted* from the customer's account in the *PostalOne!* system as follows:

- a. Verify that funds are available in the customer's account.
- b. Certify PS Form 3533.

- c. Withdraw the amount from the customer's account in the *PostalOne!* system.
  - (1) From the Fee payment section, select *BRM Accounting Fee*.
  - (2) Check the *Pay from Account* box.
  - (3) Click the *Submit* button. Once submitted, the system generates account entries to AIC 116, which is offset by trust withdrawals to AIC 453.
- d. File the PS Form 3533, PS Form 3544 or the system-generated receipt or report, and the customer's written request locally.

**Note:** No PS Form 1412 accounting entries are necessary at the PRU.

#### 17-5.2.2 **Non-PostalOne! Units**

Both BRM annual permit and accounting fees may be deducted from the customer's account in non-*PostalOne!* units. The procedure is as follows:

- a. Verify that funds are available in the customer's account.
- b. Certify PS Form 3533.
- c. Record withdrawal and payment of fee to the customer's account on PS Form 25.
- d. Enter the amount in AIC 134 and/or AIC 116 and offset to AIC 453 in the retail associate's (RAs) PS Form 1412.
- e. Give a receipt (either PS Form 3544 or a system-generated receipt) to the customer.
- f. File the PS Form 3533, PS Form 3544 or the system-generated receipt or report, and the customer's written request locally.

Official Mail Accounting System (OMAS) BRM and postage due accounts cannot be processed through the *PostalOne!* system. PRUs must process OMAS BRM and postage-due postage as stated in part [6-5.2](#). (See Handbook DM-103, *Official Mail*, for applicable forms.)

### 17-5.3 **Customer Requested Withdrawals**

#### 17-5.3.1 **Customer Request**

To request a withdrawal of all or part of the unused balance or to close a BRM or postage due account with a balance, the customer must do the following:

- a. Submit a written request on the account holder's letterhead with an authorized signature.
- b. Submit a completed PS Form 3533.

#### 17-5.3.2 **PostalOne! Units**

At *PostalOne!* units, employees process a customer request for a withdrawal as follows:

- a. Verify that funds are available in the customer's account.
- b. Certify PS Form 3533.

- c. Withdraw the requested funds from the customer’s account in the *PostalOne!* system. Select the refund option *Refund from Trust to Customer*. The system will generate PS Form 3533-X with account entries to AIC 280, which is offset by trust withdrawal AIC 453.
- d. Submit the original PS Form 3533 with the system-generated PS Form 3533-X to the SIC for processing.
- e. File a copy of PS Form 3533-X and PS Form 3533 locally with the customer’s written request.

17-5.3.3 **Non-PostalOne! Units**

At non-*PostalOne!* units, employees must process a customer request for a withdrawal as follows:

- a. Verify that funds are available in the customer’s account
- b. Certify PS Form 3533.
- c. Withdraw the requested funds from the customer’s account on PS Form 25.
- d. Regardless of the amount, enter the amount in AIC 280, and offset the amount in AIC 453 on PS Form 1412.
- e. Attach the required supporting documentation to the PS Form 3533 as follows:

Units that use this reporting technology...	Attach...
POS or Integrated Retail Terminal (IRT)	the system-generated receipt (PS Form 3544) for AIC 280.
electronic Money Order Voucher Entry System (eMOVES)	a copy of the unit’s PS Form 1412 which shows the AIC 280 entry.

- f. Submit the completed PS Form 3533 to the SIC for processing.
- g. File a copy of PS Form 3533 locally with the customer’s written request.

**Note:** PRU employees must not disburse local payments for withdrawals (refunds) from the customer’s advance deposit account.

17-5.4 **Transfers**

*Transfers* are defined as movement of funds from one account to another.

17-5.4.1 **Customer Request**

To request a transfer of funds from one BRM or postage due account to another, the customer must do the following:

- a. Submit a written request on the account holder’s letterhead with the customer’s authorized signature.
- b. Submit a completed PS Form 3533 if requesting a transfer of funds between accounts not maintained at the same *PostalOne!* finance number or PRU.

17-5.4.2 **Procedures**

The following tables outline procedures for transferring funds.

<b>Step</b>	<b>Transfer of Funds Within the Same</b>	
	<b><i>PostalOne!</i> Finance Number</b>	<b>Postal Retail Unit (Not on the <i>PostalOne!</i> System)</b>
a. Verify that funds are available in the customer's account.	Yes	Yes
b. Transfer the funds from the customer's account to the requested account.	Yes, select the <b>Transfer</b> option in the <i>PostalOne!</i> system to transfer funds.	Yes, record the amount to be transferred "to" and "from" on each individual PS Form 25.
c. Make the accounting entries on PS Form 1412.	Yes, the <i>PostalOne!</i> system automatically makes AIC entries 053 and 453 for the transfers on the <i>PostalOne!</i> PS Form 1412.	No
d. File the customer's written request locally.	Yes	Yes

<b>Step</b>	<b>Transfer of Funds Not Within the Same</b>	
	<b><i>PostalOne!</i> Finance Number</b>	<b>Postal Retail Unit (Not on the <i>PostalOne!</i> System)</b>
a. Verify that funds are available in the customer's account.	Yes	Yes
b. Certify PS Form 3533.	Yes	Yes
c. Withdraw the requested amount from the customer's account.	Yes, select the <b>Refund from Trust to Customer</b> in the <i>PostalOne!</i> system. AICs 280 and 453 are automatically entered on the <i>PostalOne!</i> PS Form 1412.	Yes, enter the withdrawn amount in AIC 280 and offset to AIC 453 on PS Form 1412. <b>Note:</b> Do not issue a money order.
d. Submit the system-generated receipts (for documentation) along with the completed PS Form 3533 to the SIC for the processing.	Yes, the <i>PostalOne!</i> system automatically generates PS Form 3533-X for supporting documentation.	Yes, for IRT and POS units the system automatically generates a PS Form 3544 receipt or report for supporting documentation. eMOVES units must submit a copy of the unit's PS Form 1412 as supporting documentation.

Step	Transfer of Funds Not Within the Same	
	<i>PostalOne!</i> Finance Number	Postal Retail Unit (Not on the <i>PostalOne!</i> System)
e. File a copy of the PS Form 3533 and customer's written request locally.  <b>Note:</b> When the customer receives the requested funds, he or she may deposit the amount into the account at the other unit.	Yes, in addition, locally file system-generated PS Form 3533-X.	Yes

## 17-6 Closing Customer Accounts for Inactivity

Inactive BRM or Postage Due accounts are defined as accounts with no mailings or payment of fees during a 2-year period from the date of fee expiration. All BRM annual fees must be renewed every year.

The postmaster, unit manager, or designated employee must close inactive BRM and postage due accounts as follows:

- a. If the account balance exceeds \$25, send a cancellation notice and PS Form 3533 to the customer.
- b. Allow the customer 30 days from the date of the notice to respond.
- c. Close the account if:
  - (1) The customer does not respond to the cancellation notice\*.
  - (2) The letter is returned as undeliverable as addressed\*.
  - (3) The customer submits PS Form 3533 requesting a refund of the account balance.

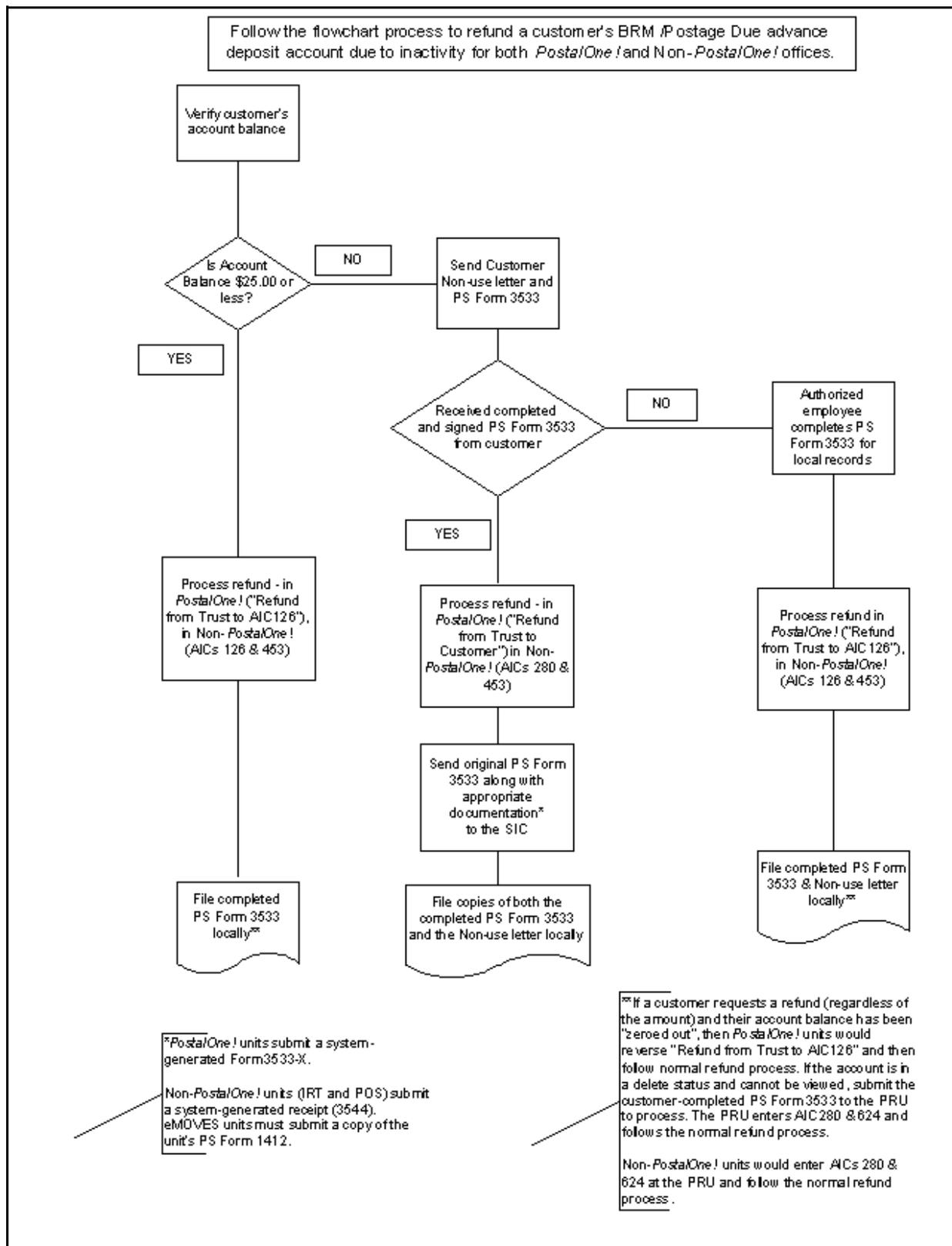
*\*PostalOne! Sites Only:*

No further action is necessary. The system will automatically close the account at the end of 26 months of no activity.

Do not close postage due accounts established for PO boxes or addresses associated with an Express Mail or Priority Mail reshipment. Establishing a postage due account is mandatory when a customer enters into an Express Mail or Priority Mail reshipment agreement. If these types of accounts are autocanceled in *PostalOne!*, reset the account to "Active" status without contacting the customer.

See parts [17-6.1](#), Issuing a Refund for Inactive BRM and Postage Due Accounts, [17-6.2](#), Sample Non-Use Notice Letter, and Appendix [E](#), Refunds Quick Reference.

### 17-6.1 Issuing a Refund for Inactive BRM and Postage Due Accounts



17-6.2 **Sample Non-Use Notice Letter**



**Non-Use Notice**

**[Date]**

**[Name of Permit Holder]**

**[Address]**

**[City, State, ZIP+4]**

RE: BRM or Postage Due Account Number: **[XXXXXX]**

Dear **[Contact Name]** or Postal Customer:

According to our records, the Business Reply Mail (BRM) or postage due trust account number referenced above has not been used in the last 24 months and/or the annual BRM fee has expired. Therefore, the BRM or postage due trust account is being closed. Our records indicate the date the last mail pieces were deducted from this BRM or postage due account was \_\_\_\_\_, or the BRM annual fee expired \_\_\_\_\_ and there is no record of payment. This account has a balance of \$\_\_\_\_\_.

You must complete PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, and mail it to the address below before the account balance is refunded. A refund for the remaining account balance, if applicable, will be sent to the account holder's address appearing on this letter. If the account's address above is not current, you must submit notification of an address change in writing and on the account holder's letterhead within 30 days of the date of this notice.

If you wish to resume mailing or if additional assistance is needed, please contact your local Post Office:

**[Post Office Address]**

**[Post Office Telephone Number]**

Sincerely,

**[Name/Title]**

**[Telephone Number]**

Enclosure

## 17-7 Handling Negative Balances in Customer Accounts

If a customer's trust account balance (BRM or postage due) results in a negative balance, it is the responsibility of the unit (PRU or BMEU) to ensure collections of funds from customers to maintain their accounts in good status. The following matrix is a guideline for proper collections for negative balance accounts.

Negative Balance Customer Accounts		
Issue	Process	Action
Encountered a negative balance account.	Notify the customer via telephone call or e-mail.	Do not authorize any invoices. If no response from customer by the 15th calendar day, follow the next step.
After 15 calendar days with no response.	Mail notification letter via regular mail and Certified Mail to the customer's address on file; allow 20 calendar days from date of letter for customer resolution.	Do not authorize any invoices. If no resolution from the customer within the allowed 20 calendar days, follow the next step accordingly.
If no response after 20 calendar days from date of letter, and the negative balance amount is \$100 or more.	BMEU or PRU initiates a PS Form 1902, <i>Justification for Billing Accounts Receivable</i> (January 2009 version); submits with a copy of notification letter to the DFM for approval. Include TIN on PS Form 1902.  Upon DFM approval, the BMEU or PRU sends PS Form 1902 and a required AIC 636 receipt to the SIC. An accounts receivable will be established at Accounting Services. <i>PostalOne: BMEU initiates PS Form 1902.</i> <i>Non-PostalOne: PRU initiates PS Form 1902.</i>	Bring the customer's account balance to zero and close the account. Accounting entries: 1. Enter the amount into AIC 053. 2. Offset with AIC 636. 3. Attach the support documentation for the above accounting entries to PS Form 1902.  <b>Note:</b> Accounting entries must be recorded in the PRU's PS Form 1412. The PRU files a copy of the PS Form 1902 locally.
Customer moved, left no address, address unknown, cannot be reached (any amount). Or Uncollectible negative balance, amount below \$100.	BMEU or PRU initiates PS Form 2130, <i>Claim for Loss</i> ; submits with copy of carrier-endorsed notification letter to the DFM for approval. Upon approval, the DFM returns the PS Form 2130 and the supporting documentation to the originating unit. <i>PostalOne: BMEU initiates PS Form 2130.</i> <i>Non-PostalOne: PRU initiates PS Form 2130.</i>	Bring the customer's account balance to zero and close the account. Accounting entries: 1. Enter the amount into AIC 053. 2. Offset with AIC 633, Claim for Loss (Use Reason Code 09, Uncollectible Customer Account Items).  <b>Note:</b> Accounting entries must be recorded in the PRU's PS Form 1412.

# 18 Other Customer Mail Activity

This chapter describes the responsibilities and procedures for reporting and controlling deposits and withdrawals for Express Mail Corporate Accounts (EMCA) and special provisions trust accounts. This chapter includes the following subchapters:

[18-1 Express Mail Corporate Accounts.](#)

[18-2 Special Provisions Trust Accounts.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 18-1 Express Mail Corporate Accounts

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This subchapter contains the procedures for handling existing EMCA deposits, mailings labels, withdrawals, and refunds, as well as for closing accounts.

The EMCA trust balance of each district is part of the national EMCA balance. As such, these procedures apply to the EMCA trust balance.

### 18-1.1 **Postal Retail Unit Procedures**

#### 18-1.1.1 **Deposits**

Accept deposits only for existing EMCA accounts.

Record the amount of the deposit in AIC 055 on PS Form 1412, *Daily Financial Report*.

The accounting entry is electronically transmitted to the Electronic Marketing Reporting System (EMRS).

#### 18-1.1.2 **Mailings**

The procedure for mailings at Point of Service (POS) and integrated retail terminal (IRT) units is as follows:

- a. Scan the barcode or type the number of the Express Mail label in the POS or IRT system. A file is electronically transmitted to EMRS.
- b. File the Express Mail label (Finance copy) locally.
- c. Enter the EMCA number in the POS or IRT system.

Electronic Money Order Voucher Entry System (eMOVES) units must enter all express mail label data into the Product Tracking System (PTS) Express Mail Label Entry application. PTS transmits the data to EMRS.

### 18-1.1.3 **Withdrawals**

Do not make any entries to AIC 455 and AIC 133. Revenues are reallocated to the appropriate district based on EMRS.

## 18-1.2 **District Procedures**

### 18-1.2.1 **Processing Service Failure Refunds**

The district Mailing Requirements office currently processes customer service failure refunds. The refund is credited back to the EMCA.

### 18-1.2.2 **Negative Balance Accounts**

The District Finance Manager or designee must review the Express Mail Corporate Account (EMCA) Deficient Balance report at least twice per year to ensure that the District Business Mail Entry office complies with established collection procedures for negative balance accounts.

The collection procedure for a negative balance account is as follows:

- a. Exhaust all methods for local collection.
- b. Close the account in Electronic Marketing Reporting System (EMRS) and initiate a PS Form 2134, *EMCA Uncollectible*.
- c. Submit PS Form 2134 to Eagan Accounting Services.
- d. The collection agency provides confirmation through placement report to Accounting Services.

### 18-1.2.3 **Closing an Account – Customer Request**

To close an account as a result of a customer request, follow these steps:

- a. The customer completes PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*.
- b. The customer submits the completed PS Form 3533 along with a written request to close the account to the PRU.
- c. A PRU employee reviews the PS Form 3533 and completes the following fields:
  - (1) For **AIC**, enter 455.
  - (2) For **Explanation**, enter close account or customer request if a partial balance refund is requested.
- d. A PRU employee submits PS Form 3533 and the written request to the district Mailing Requirements office.
- e. The district Mailing Requirements office immediately invalidates the customer's account in EMRS.
- f. After 30 days, the EMCA closes in EMRS and the balance appears as "Transfer to PM." EMRS automatically posts accounting entries to AICs 280 and 455. (The PRU employee does not make any local PS Form 1412 entries).

- g. The district Mailing Requirements office forwards PS Form 3533 with supporting documentation to the Scanning and Imaging Center (SIC) for processing the refund to the customer.

#### 18-1.2.4 **Closing an Inactive Account**

The district Mailing Requirements office must close an account as a result of inactivity (valid address on file for customer) as follows:

- a. Notify the customer in writing of account inactivity.
- b. Complete PS Form 3533 on behalf of the customer.
- c. Invalidate the account in EMRS.
- d. After 30 days, the EMCA closes in EMRS and the balance appears as "Transfer to PM." EMRS automatically posts accounting entries to AICs 280 and 455. (The PRU employee does not make any local PS Form 1412 entries).
- e. The district Mailing Requirements office forwards PS Form 3533 with supporting documentation to the SIC for processing the refund to the customer.

The district Mailing Requirements office must close an account as a result of inactivity (correspondence to customer returned undelivered) as follows:

- a. Complete PS Form 3533 noting mail to customer is "undeliverable."
- b. Invalidate the account in EMRS.
- c. After 30 days, the EMCA closes in EMRS and the balance appears as "Transfer to PM". EMRS automatically posts accounting entries to AICs 280 and 455. (The PRU employee does not make any local PS Form 1412 entries).
- d. File PS Form 3533 as local support documentation. (Do not send the form to the SIC.)
- e. Call the Accounting Help Desk (AHD). The AHD opens a ticket under the district Finance number for Accounting Services, Field Sales Branch, to increase AIC 126 and decrease AIC 280 by the amount of the closed account.

#### 18-1.2.5 **Closing an Account With a Negative Balance**

The District Business Mail Entry office must close an account that has a negative balance as follows:

- a. Notify the customer that the Postal Service will forward the account to the collection agency.
- b. If the customer does not pay the balance, invalidate the account in EMRS.
- c. After 30 days, the EMCA closes in EMRS and the balance appears as "Transfer to PM." EMRS automatically posts accounting entries to AICs 055 and 606. (The PRU employee does not make any local PS Form 1412 entries).
- d. Complete PS Form 2134 and forward it to Eagan Accounting Services.

## 18-2 Special Provisions Trust Accounts

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Special provisions trust accounts are authorized for government agencies if they are governed by annual budgets and require once a year advance deposits for future payment of postal products and services.

PRUs manage special provision trust accounts as follows:

- a. Record deposits by government agencies or authorized businesses (registered and licensed businesses that have annual budget constraints) in AIC 074 on PS Form 1412.
- b. Maintain individual government advance deposit accounts using PS Form 25, *Trust Fund Account*. Enter the deposits and withdrawals and calculate the balance.
- c. Maintain a separate PS Form 25 with the daily summary grand total amount of all government advance deposit accounts balances (reported in AIC 074).
- d. Record funds withdrawn from special provision accounts in AIC 474 on PS Form 1412. The offset must be one of the following:
  - (1) Purchase of postal products or services.
  - (2) A refund of the unused balance requested by the customer.
  - (3) Closing the account by the Postal Service.
- e. Report activities for all accounts on PS Form 3083, *Trust Accounts Receipts and Withdrawals*, daily at the close of business.
- f. At least once a month, the postmaster, manager, or supervisor must verify that the AIC 074 closing balance in the Accounting Data Mart or Narrowcast report matches the closing balance on PS Form 3083 and PS Form 25 daily summary.

**Note:** These trust deposit accounts are locally maintained and cannot be linked to the *PostalOne!* system.

*Inactive special provision trust accounts* are accounts for which no funds have been withdrawn from the account for 2 years (24 months).

When accounts become inactive, the PRU must do the following:

- a. If the account balance exceeds \$25, send a non-use notice and PS Form 3533 to the customer.
- b. Allow the customer 10 days from the date of the notice to respond.
- c. Close the account if:
  - (1) The customer does not appeal in writing.
  - (2) The customer does not respond to the cancellation notice with a current address.
  - (3) The letter is returned as undeliverable as addressed.
  - (4) The customer submits PS Form 3533 requesting a refund of the account balance.

See parts [17-6.1](#) and [17-6.2](#).

# 19 Payments

This chapter describes the hierarchy and payment methods used when making payments. This chapter also contains the requirements, responsibilities, and procedures for making payments locally and by Accounting Services. This chapter includes the following subchapters:

[19-1 Preferred Payment Methods.](#)

[19-2 Payment Requirements.](#)

[19-3 Documenting Payments.](#)

[19-4 Supplier Check Problem Resolution.](#)

[19-5 Prompt Payment Act.](#)

[19-6 1099-Reportable Vendor Payments.](#)

[19-7 Quick Reference Payment Tables.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 19-1 Preferred Payment Methods

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### 19-1.1 Hierarchy

The preferred method for paying a recurring Postal Service expenses is through electronic funds transfer (EFT).

If EFT payment is not available or practical, field units should use the payment methods listed below in order of priority.

At field units, avoid cash payments. Pay in cash only in an emergency, except for locations with approved imprest funds.

The preferred methods for payment of local purchases are, in preferential order, as follows:

- a. eBuy — On catalog (EFT).
- b. SmartPay purchase card.
- c. Invoice payments: PS Form 8230, *Authorization for Payment*, or PS Form 8232, *Payment for Personal Services Contracts*, submitted to the Scanning and Imaging Center (SIC), and processed through the Accounts Payable System.

- d. Local Payments.
  - Cash for an emergency one-time expense, not to exceed \$25.
  - No-fee money order for an emergency one-time expense, not to exceed \$500. (POS and eMOVES units use Reason Code 029, One-time Local Purchase.)

**Note:** Use only one of the above methods to prevent duplication.

### 19-1.2 eBuy

eBuy is the Postal Service's electronic purchasing tool. eBuy enables Web-based electronic requisitioning and automates ordering, approval workflow, invoice certification, order status checking, reconciliation, reporting, and payments.

eBuy replaces the PS Form 7381, *Requisition for Supplies, Services, or Equipment*, process for commodities available in electronic catalogs.

Users of the eBuy system can certify utility payments for invoices electronically. (*Utilities* are electricity, natural gas, oil, metered fuel, water, and garbage and sewer services.)

Using eBuy enables utility companies to submit electronic invoices, and Postal Service users to electronically review, approve and certify, and forward the invoices to Accounts Payable.

eBuy is the preferred method for processing payments for utilities except for telecommunications that can be paid through ProfitLine.

To use eBuy, type <http://ebuy> in your Web browser's address bar. For eBuy Help Desk assistance, call 800-877-7435, and follow the prompts. To reset a password, dial the same number and follow the prompts.

For more information, contact your district eBuy coordinator.

**Note:** Do not record purchases made through eBuy on the unit's PS Form 1412, *Daily Financial Report*, or submit invoices for eBuy purchases to the SIC for payment.

### 19-1.3 SmartPay Purchase Card

The process for using SmartPay purchase card for local purchases of goods and services is as follows:

- a. The SmartPay purchase card may be used for purchases of supplies and services, including utilities and excluding telecommunications services.
- b. For prohibited purchases, see Handbook AS-709, *Credit Card Policies and Procedures for Local Buying*, chapter 3.
- c. Make every attempt to use vendors that accept credit cards.
- d. Expenses charged to the card are charged automatically to the field unit finance number (UFN).
- e. General Ledger Account (GLA) and Financial Performance Report (FPR) line numbers automatically reflect expenses based on the segment identified code or standard industry code of the merchant

with whom you are doing business. If a specific account number is not designated for a merchant, FPR Line 31 and GLA 52111 will reflect the expenses charged to the SmartPay purchase card.

- f. Do not exceed the single purchase limit or monthly office limit, which are based on the unit's local buying authority and approved budget.
- g. Follow the monthly credit card reconciliation procedures. (See Handbook AS-709, chapter 4.)

**Note:** Do not record purchases made with the SmartPay purchase card on the unit's PS Form 1412 or submit invoices to the SIC for payment.

#### 19-1.4 **Invoice Payments — PS Forms 8230 and 8232**

The procedure for paying invoices (except for personal services) is as follows:

- a. Use PS Form 8230 to certify and authorize payment for goods and services received only when other preferred methods are not possible.
- b. Upon receipt of the invoice, immediately send a properly and fully completed PS Form 8230 and the original invoice (not a statement) to the SIC. Submit one PS Form 8230 for each invoice to be processed. (For addresses and guidelines for submitting documents to the SIC, go to <http://blue.usps.gov/wps/portal/accounting/processes/scanimage>.)
- c. Keep a copy of PS Form 8230 and the invoice locally for 120 days from the end of the month in which the invoice was submitted to the SIC.

The procedure for paying invoices from a personal services contractor (e.g., physician or nurse) is as follows:

- a. Mail a completed PS Form 8232, along with the invoice and any related supporting documentation, to the SIC by the close of business Friday at the end of the pay period.
- b. Keep a copy of the PS Form 8232 for 120 days from the end of the month in which the transaction was submitted to the SIC.

The invoice certification stamp is not required for invoices that are submitted with PS Form 8230 to the SIC. However, contractual invoices mailed directly to Accounting Services, Contractual Payable Branch, for processing must continue to have the certification stamp applied and completed by the accepting or receiving office.

Direct all inquiries regarding any of the above types of payments to the Accounting Help Desk (AHD) at 866-974-2733. Have available the tax ID number, invoice number, invoice date, and amount.

19-1.5 **Local Payments**

Local payments are limited to invoices of \$500 or less for a *one-time emergency payment* to a vendor not in eBuy and that does not accept the SmartPay purchase card.

Follow these steps for all local payments:

- a. Record cash or no-fee money order payments on PS Form 1412. Use the AIC Crosswalk in Appendix [A](#) to identify the correct AIC.
  - Cash payments may not exceed \$25.
  - No-fee money order may not exceed \$500. Ensure the fee for the no-fee money order is reported in AIC 586; POS and eMOVES units use Reason Code 29.
- b. To ensure consistency in the invoice certification process, use the following certification stamp format:

<p>I certify that the goods or services described have been received and that the invoice is correct and proper for payment.</p>	
<p>_____ Signature</p>	
<p>_____ Printed or typed name and title</p>	
<p>(____)____ - _____ Phone number</p>	<p>____/____/_____ Date of certification</p>
<p>_____ Postal Facility</p>	<p>_____ Finance number</p>
<p>_____ CIP asset number</p>	<p>____/____/_____ Date goods or services received</p>
<p>_____ Order or Contract number</p>	<p>_____ GL Account number</p>
<p>_____ TIN (EIN or SSN)</p>	<p>\$ _____ Invoice Amount</p>
<p>____/____/_____ Invoice Date</p>	<p>____/____/_____ Invoice Received Date</p>

- c. File the invoice, approved eBuy requisition, or PS Form 7381 (if eBuy is not available), and proof of payment locally as supporting documentation for the PS Form 1412 entries.

See part [2-4.7](#) for the separation of duties guidelines.

Payments for services (or a combination of services and supplies), regardless of amount, are 1099-reportable. If 1099-reportable, do the following:

- a. Complete PS Form 8231, *Vendor Payment 1099 Reporting Form*, describing the services and submit to the SIC the day that the payment is made.
- b. Keep a copy of PS Form 8231 and supporting documentation for 120 days from the end of the month in which the form was submitted to the SIC.

See subchapter [19-6](#) for additional information.

### 19-1.6 **Temporary Cash Payments**

The procedure for making a local cash purchase is as follows:

- a. The manager or a designated employee documents the amount and reason for a temporary cash payment on a routing slip (buck slip), PSIN # O13, and gives this routing slip to the requesting employee. The temporary cash payment must not exceed \$25.
- b. The requesting employee presents the routing slip to a retail associate (RA).
- c. The RA issues the temporary cash advance and retains the routing slip in the cash drawer.
- d. When the requesting employee presents the original sales receipt (and change, if applicable) for items purchased to the RA, the RA must return the routing slip to the requesting employee.
- e. The RA records the payment in the appropriate AIC on PS Form 1412.
- f. The RA submits the original sales receipt as supporting documentation for the entry on PS Form 1412.
- g. The closeout employee maintains the original sales receipt with the approved eBuy requisition (or PS Form 7381, if eBuy is not available) as supporting documentation for the unit's PS Form 1412.
- h. The temporary cash advance transaction for cash purposes must be completed and settled by close of business the same day.

## 19-2 Payment Requirements

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### 19-2.1 **Invoices**

Payments must always be made from an invoice, never from a statement in accordance with the following requirements:

- a. The invoice must be complete and accurate, and the goods (or services) must have been received. See Management Instruction (MI) FM-610-2000-2, *Compliance with the Prompt Payment Act*.
- b. Accept only original, dated invoices, except when the original has been lost. In this case, the certifying official must note "in lieu of the original" on the copy prior to submission to the SIC for processing and payment.
- c. Payments are made for the current charges only.

- d. If an invoice contains past due charges, verify that the past due charges have been paid before submitting the current payment.
- e. Submit a separate invoice for any past due amounts.
- f. Include all required forms and supporting documentation when submitting a document for payment.

### 19-2.2 Terms and Limits

The Postal Service pays a vendor under the terms of the contract (formal or informal). The only exception is when the vendor offers a discount for early payment.

If the invoice is for...	The normal payment term is...
General services	30 days from the invoice date, invoice received date, or goods and services received date, whichever is later.
Utility and telecommunications services	the next day.
Occupational Safety and Health Administration services	the next day.

**Note:** *Utilities* are electricity, natural gas, oil, metered fuel, water, and sewer services. Utilities (except for telecommunications that can be paid through ProfitLine) may be purchased using eBuy or the SmartPay purchase card.

### 19-2.3 Manual Invoice Processing

The preferred method for purchases and payments are eBuy and the SmartPay purchase card.

If the required goods or services are not available through eBuy, and if the vendor does not accept the SmartPay purchase card, process the invoice manually according to the following table:

If the contract invoice amount is ...	Follow the procedures specified in the contract or purchase order and...
Greater than \$10,000 (utilities services only)	complete PS Form 8230 and forward it, with the invoice attached, to the SIC.
Less than \$10,000 (not to exceed delegated authority)	
\$500 or less for a one-time emergency payment to a vendor not in eBuy and that does not accept the SmartPay purchase card	issue a no-fee money order (not to exceed \$500) or issue a cash disbursement (not to exceed \$25).

### 19-2.4 Prorating Utilities

When a vendor sends one bill for two facilities located in the same building (e.g., a vehicle maintenance facility and mail processing facility), prorate the amounts and enter the corresponding GLAs and respective UFNs as if making separate payments.

## 19-3 Documenting Payments

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### 19-3.1 **Invoices for \$500 or Less for One-Time Emergency Payments**

PRUs may make one-time emergency payments with cash (not to exceed \$25) or a no-fee money order (not to exceed \$500). The procedure for reporting such payments is as follows:

- a. Record the amount of the payment in the appropriate AIC on the PS Form 1412. Use the AIC Crosswalk in Appendix [A](#) to determine the appropriate AIC.
- b. If a no-fee money order is issued, report the fee amount in AIC 586; POS and eMOVES units use Reason Code 29.
- c. Keep the invoice and proof of payment locally. Do not submit the invoice to the SIC.
- d. Emergency payments for services (or a combination of services and supplies) made locally require IRS Form 1099 reporting. Complete PS Form 8231 and forward the form to the SIC on the same day that the payment is made (see subchapter [19-6](#)).

### 19-3.2 **Invoices Not Exceeding \$10,000 and Utility Bills Greater than \$10,000**

Field units that are unable to pay for invoices using eBuy or the SmartPay purchase card must submit the invoice and PS Form 8230 to the SIC to request payment. This includes payments up to \$10,000 and utility bills greater than \$10,000.

See part [19-7.2](#) for a list of commonly used GLA numbers to be entered on PS Form 8230. Current information on account numbers is maintained in the Account Number Control Master, which is available on the Postal Service intranet at <https://ancm.usps.gov/ANCM/html/access.html>.

PS Form 8230 is available from the Material Distribution Center (MDC) and the Postal Service Intranet. Use only the current version of PS Form 8230.

The procedure for requesting payment is as follows:

- a. Ensure that PS Form 8230 is correctly completed and certified by an authorized approving official to prevent a delayed payment.
- b. Enter the invoice number on the PS Form 8230 *exactly as it appears on the invoice* (including spaces and hyphens). For tort claims, enter the tort claim number.

- c. If no invoice number is provided, create a unique invoice number as follows:

<b>If the invoice ...</b>	<b>Then use...</b>
Is for recurring services that are not paid through eBuy	the customer account number, service month or last date of service, and year. <b>Example</b> Enter Account Number 123456 for service in July 2006 as 123456JUL06 (Use 3-digit alpha for month and 2-digit numeric for year.)
Does not have an invoice number or customer account number	the date of the invoice as six characters (numeric) with no dashes as the invoice number. <b>Example</b> Enter July 19, 2006 as 071906.

- d. Immediately mail the original PS Form 8230 and the original invoice to the SIC.

### 19-3.3 **Payments for Personal Services Contractors**

Payments to personal services contractors, such as physicians and nurses, are generally initiated by Human Resources managers. The procedure for processing payments is as follows:

- a. Submit a correctly completed and certified (signed by the contracting officer or contracting officer's representative) PS Form 8232, original invoice, and any related supporting documentation provided by the contractor to the SIC. PS Form 8232 contains documentation of workhours, holiday, sick, and vacation pay, and travel expenses.
- b. To ensure timely payments, mail the completed PS Form 8232 and supporting documentation to the SIC by COB on Friday of week 2 of the pay period. Mail to:  
USPS SCANNING AND IMAGING CENTER
- c. Follow the detailed processing instructions on Page 2 of PS Form 8232.
- d. Keep a copy of PS Form 8232 and the supporting documentation for 120 days from the end of the month in which the PS Form 8232 was submitted to the SIC.

See part [19-7.1, Payment Process Table](#).

### 19-3.4 **Recurring Payments**

Recurring payments are payments that remain the same on an ongoing basis, such as contract cleaners and monthly landscaping charges.

For recurring payments that fall within local buying limits and policies included within *Administrative Support Manual (ASM) 72* or Handbook AS-709, payments may be made locally via the SmartPay purchase card or PS Form 8230.

Otherwise, recurring payments, paid through Accounting Services, must be set up as a contract through the servicing Supply Management Category Management Center (CMC).

Exceptions are as follows:

- a. For contract cleaning agreements with recurring payments that annually are under \$10,000 to a self-employed individual or for annual payments under \$2,500 to a cleaning service company, submit payment and adjustment information to Contract Cleaner Unit, Accounting Services, San Mateo.
- b. For annual payments equal to or greater than \$10,000 (self-employed individual) or equal to or greater than \$2,500 (company), send the contract request to the servicing Supply Management CMC.
- c. See the Cleaning Services Local Buying Agreement Guidelines available on the Accounting Web site on the Postal Service intranet:
  - (1) Go to <http://blue.usps.gov/wps/portal/accounting>.
  - (2) Click the *Library* link.
  - (3) Click the *References* link.

The direct URL for the guidelines is [http://blue.usps.gov/accounting/\\_pdf/Cleaning\\_Agreement.pdf](http://blue.usps.gov/accounting/_pdf/Cleaning_Agreement.pdf).

### 19-3.5 **Advance Payments**

Advance payments for goods or services are acceptable when justified and permitted. Examples include facility rentals, magazine subscriptions, tuitions, software maintenance, and booth space at conventions.

MI FM 610-2003-1, *Advance Payments*, describes the circumstances in which the Postal Service pays in advance for products and services. MI FM-610-2003-1 is available on the Postal Service Intranet.

- a. Go to <http://blue.usps.gov>.
- b. Under “Essential Links,” click *PolicyNet*.
- c. Click the *MI*s tab.

The direct URL for the MI is <http://blue.usps.gov/cpim/ftp/manage/f610031.pdf>.

## 19-4 Supplier Check Problem Resolution

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### 19-4.1 Overview

If a check issued to a supplier by Accounting Services in San Mateo was destroyed, damaged, misplaced, lost or stolen, or not received, the supplier may request a Stop Pay form through the local field unit. The Postal Service will issue a new check. Suppliers can use the same form to obtain a photocopy of a cashed or canceled check.

To obtain a copy of the Supplier Check Stop Payment — Supplier Check Photocopy Request Form or to view the Frequently Asked Questions, go to: <http://blue.usps.gov/wps/portal/accounting/processes/acctspayable/supplierstoppay>.

See Appendix C, [Exhibit C-11](#) for a copy of the Supplier Check Stop Payment — Supplier Check Photocopy Request Form.

### 19-4.2 Stop Pay Request

The procedure for a stop payment or photocopy of a check is as follows:

- a. The supplier requests, in writing, a stop payment or a photocopy of a check.
- b. Upon receipt of this request, a field unit employee submits the completed Supplier Check Stop Payment — Supplier Check Photocopy Request Form and supporting documentation to Accounting Services.
- c. Choose one of the following submission methods:
  - (1) E-mail to *SMASC Check Copy*. Type “Stop Pay or Photo Copy Request” in the subject line.
  - (2) Fax to 650-577-6077.
  - (3) Mail to:  
STOP PAYMENT DESK (ACCOUNTING)  
ACCOUNTING SERVICES  
2700 CAMPUS DR  
SAN MATEO CA 94497-9441

**Exception:** Postal Service employees may submit a stop payment of a check for reasons such as erroneous payments, wrong supplier payments, or other internal reasons by providing his or her signature on the form.

## 19-5 Prompt Payment Act

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### 19-5.1 **Overview**

The Prompt Payment Act (PPA), as amended in 1988, requires that the Postal Service comply with the act.

Postal Service policy is to pay suppliers under the terms of the contract (formal or informal) subject to the requirements of the PPA.

### 19-5.2 **Compliance**

When the Postal Service fails to pay a vendor's invoice on or before the due date, the vendor is entitled to an interest payment in accordance with the PPA, as described in MI FM-610-2000-2, *Compliance with the Prompt Payment Act*.

Interest for late payment of an invoice is computed from the day after the due date through the date of the check or EFT. PPA interest is charged to the budgetary finance number that is on the invoice.

Standard PPA terms are net 30 days unless the vendor offers discount terms.

Payments to the following are exempt from the PPA:

- Utility vendors.
- Postal Service employees.
- Customers for refunds.
- Other federal agencies.

## 19-6 1099-Reportable Vendor Payments

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Federal law requires reporting of payments that are made locally for services. Field unit employees must report local payments for services as follows:

- a. Complete PS Form 8231 whenever a payment is made for a service that is 1099-reportable.
- b. Forward the completed PS Form 8231 immediately to the SIC.

In emergency situations, PRUs may issue disbursements with no-fee money orders and cash, but are limited as follows:

- a. The maximum limit for a no-fee money order is \$500. Ensure the fee for the no-fee money order is reported in AIC 586; POS and eMOVES units use Reason Code 29.
- b. The maximum limit for a cash disbursement is \$25.

The following table identifies the types of payments that field units must report and do not report.

Report payments for...	Do not report payments for...
Services provided by: <ul style="list-style-type: none"> <li>■ individuals.</li> <li>■ proprietorships.</li> <li>■ corporations.</li> </ul> Services paid locally with cash or money order.	<ul style="list-style-type: none"> <li>■ utility expenses.</li> <li>■ purchases paid via credit card.</li> <li>■ purchases paid via eBuy.</li> <li>■ supplies or parts.</li> <li>■ invoices submitted to the SIC.</li> </ul>

If an invoice contains an itemization for services and supplies, report only the services.

The total invoice is reportable if the services and supplies are not itemized.

Example of IRS 1099-Reportable Services	
Copier and printing services	Janitorial services
Overprinting of forms	Garbage removal
Mop head cleaning	Equipment repairs (labor)
Window cleaning	Vehicle repairs (labor)
Medical services	Vehicle washing
Pest control	Instructor services
Sign language interpreter	Lawn mowing, weed control, or landscaping
Equipment rental or lease	Snow removal services

## 19-7 Quick Reference Payment Tables

### 19-7.1 Payment Process Table

The following table describes how to process different types of payments:

Type of Payment	Form	Process
Contractual payments.	None	a. Certify contract invoices using the certification stamp. b. Submit contract invoices to Accounting Services, Contractual Payables Branch.
Credit invoices (if originally paid using PS Form 8230).	PS Form 8230	a. Check credit box. b. Submit PS Form 8230 and credit invoice to the SIC.  <b>Note:</b> Do not submit credit invoices for recurring utility payments; these credits offset on future invoices.
Local payments (invoices of \$500 or less for <i>one-time emergency payments</i> ) to vendors not in eBuy and that do not accept the SmartPay purchase card.	None	a. Issue no-fee money order (not to exceed \$500) or cash (not to exceed \$25). If a no-fee money order is issued, report the fee amount in AIC 586; POS and eMOVES units use Reason Code 29. b. Record payment on PS Form 1412. c. File invoice and proof of payment locally as supporting documentation.  <b>Note:</b> If invoice is service-related (1099-reportable), submit PS Form 8231 to the SIC.

## Payments

Type of Payment	Form	Process
Medical bills — invoices from medical facilities resulting from treatment of job-related injuries and pre-employment testing.	PS Form 8230	<ul style="list-style-type: none"> <li>a. Submit PS Form 8230 and the original invoice to the SIC.</li> <li>b. File a copy of PS Form 8230 and the invoice locally for 120 days.</li> </ul>
OSHA payments.	See subchapter <a href="#">20-4</a> .	
Personal services contractor payments (time sensitive).	PS Form 8232	<ul style="list-style-type: none"> <li>a. Mail no later than COB Friday of week 2 of the postal pay period.</li> <li>b. Submit PS Form 8232 with the original invoice to the SIC.</li> <li>c. File a copy of PS Form 8232 with the supporting documentation for 120 days.</li> </ul>
Supplies and services.	PS Form 8230 (if eBuy or SmartPay purchase card is not available)	<ul style="list-style-type: none"> <li>a. Submit PS Form 8230 with the original invoice to the SIC.</li> <li>b. File a copy of PS Form 8230 and the invoice locally for 120 days.</li> </ul>
Tort claims.	PS Form 8230	<p><b>Claims less than \$5,000</b></p> <ul style="list-style-type: none"> <li>a. Ensure the expense is applied to GLA 55216000. (Refer to ASM, chapter 25.)</li> <li>b. Submit PS Form 8230 to the SIC.</li> </ul>
	PS Form 2198, <i>Accident Report — Tort Claim</i>	<p><b>Claims between \$5,000 and \$50,000 and denials for claims under \$5,000</b></p> <ul style="list-style-type: none"> <li>a. Submit PS Form 2198 and the General Counsel Authorization Letter (If the amount is greater than \$5,000) to the following address:  TORT CLAIM PROCESSING  ACCOUNTING SERVICES  PO BOX 80471  ST LOUIS MO 63180-9471</li> <li>b. File all supporting documentation locally.</li> </ul>
	None	<p><b>Claims greater than \$50,000:</b></p> <p>Continue submitting claims to the National Tort Claim Center through the district tort claims coordinator.</p>
Utilities.	PS Form 8230 (if eBuy or SmartPay purchase card is not available)	<ul style="list-style-type: none"> <li>a. Record the invoice number for a utility invoice using the utility-assigned account number, followed by the invoice month and year (e.g., 123456789DEC06).</li> <li>b. Submit PS Form 8230 and the original invoice to the SIC.</li> <li>c. File a copy of PS Form 8230 and the invoice locally for 120 days.</li> </ul>

For questions about processing payments, call the AHD at 866-974-2733.  
For more information on where to send forms, go to [http://blue.usps.gov/accounting/\\_doc/Forms\\_for\\_Payment.doc](http://blue.usps.gov/accounting/_doc/Forms_for_Payment.doc).

### 19-7.2 Commonly Used General Ledger Account Numbers for PS Form 8230

The following table lists the commonly used GLA numbers appearing on PS Form 8230.

<b>Description</b>	<b>GLA</b>
ADP Equipment Rental	54401
ADP Equipment Repair/Maintenance	54511
ADP Services — Commercial	52331
ADP Supplies	52171
Clean Air Act — Employee Incentives	56503
Clean Air Act — Fees	56501
Commercial Banking Fees	52424
Contract Station Services	52301
Custodial and Building Supplies	52176
Custodial and Building Services	52313
Customer Service Meetings	56701
Damages to Property Other than Vehicle	54911
Electric Power for Motor Vehicles	54545
Electricity — Utilities	54151
Energy Projects	52415
Equipment Rental	54411
Garbage and Sewage — Utilities	54153
Gas (Heating) — Utilities	54143
Interim Contract — Cleaning Services	52313
Lawn Service	52313
Local Transportation	52453
Medical Expenses — On-the-Job Injury or Illness	52427
Medical Expenses — Routine Examinations	52428
Miscellaneous Advertising Expense	52325
Miscellaneous Services	52419
Moving Expenses	54135
Official Telephone Private Residence	54146
Oil (Heating)	54142
Operating or Training Meeting Expense	56605
Other (Heating)	54144
Outside Printing and Reproduction	52435
Postal Supplies and Expendable Equipment	52101
Purchase of Compressed Natural Gas	52153
Rents Nonrecurring	54121
Safety Projects Expense	52417
Snow Removal	52313
Special Occasion Expenses — Post Office Dedication	56703
Telecommunications Equipment Rental	54406
Telecommunications Equipment Repair/Maintenance	54512

# 20 Payment Types

This chapter describes the responsibilities and procedures for the various types of payments and reimbursements processed by field units. This chapter includes the following subchapters:

[20-1 Customer Domestic Claims.](#)

[20-2 Customer International Claims.](#)

[20-3 Tort Claims.](#)

[20-4 Occupational Safety and Health Administration Payments.](#)

[20-5 Non-Postal Service Training Payments.](#)

[20-6 Employee Uniform Cap Reimbursement.](#)

[20-7 EZ Pass and Toll Collection.](#)

[20-8 Injury Compensation Settlement Funds \(Third-Party Liability\).](#)

[20-9 Contract Cleaning Services.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 20-1 Customer Domestic Claims

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### 20-1.1 Overview

Customers may file domestic claims online, by mail, or at any postal retail unit (PRU).

All claims are adjudicated by Accounting Services. PRUs must not adjudicate any claims locally, regardless of the amount.

PRUs do not process repayments for previously paid claims. Repayment instructions are provided in the letter mailed to the customer by Accounting Services. For questions related to claims, advise the customer to call the Accounting Help Desk (AHD) at 866-974-2733.

The following resources and links provide more information on domestic claims:

- Accounting Web site — Domestic Claims  
<http://blue.usps.gov/wps/portal/accounting/processes/claims/domestic>.
- Filing Indemnity Claims for Loss or Damage (DMM 609)  
<http://pe.usps.gov/text/dmm300/609.htm>.

- How to File Insurance Claims (usps.com)  
<http://www.usps.com/insuranceclaims/welcome.htm>.
- Consumer Programs and Policies  
<http://blue.usps.gov/caweb/privacy/consumer/welcome.htm>.
- Retail Standard Operating Procedures  
[http://blue.usps.gov/customerservicesoperationsandretail/policyandprocedures/standardoperatingprocedures/standard\\_operating\\_procedures.shtml](http://blue.usps.gov/customerservicesoperationsandretail/policyandprocedures/standardoperatingprocedures/standard_operating_procedures.shtml).
- Publication 122, *Customer Guide to Filing Domestic Insurance Claims or Registered Mail Inquiries*  
<http://about.usps.com/publications/pub122.pdf>.

## 20-1.2 Filing Domestic Claims

PS Form 1000, *Domestic or International Claim*, contains a table listing the time limits for filing customer claims for both domestic and international services.

**To file a claim online**, customers must go to [www.usps.com/ship/file-insurance-claims.htm](http://www.usps.com/ship/file-insurance-claims.htm). A PS Form 1000 is not required for insurance claims filed online. Customers who file a domestic claim online may upload JPG or PDF files to provide evidence of insurance, evidence of value, and, if applicable, proof of damage or missing contents. Customers may also print the completed online claim form, attach the required evidence, and mail to the address on the form.

**Note:** Claims for Registered Mail and collect on delivery (COD) may not be filed online.

**To file a claim by mail**, customers must send a completed PS Form 1000 with all other required supporting documentation for loss or damage of an item mailed with insured services to the address printed on the form.

**To file a claim at a PRU**, customers must complete a PS Form 1000 and submit it to a PRU employee. Upon receiving a claim (PS Form 1000), a PRU employee must verify that the form is complete and all required supporting documentation is attached. At the end of each day, PRUs must mail any claim forms received that day along with any required supporting documentation to Accounting Services at the following address:

USPS DOMESTIC CLAIMS  
ACCOUNTING SERVICES  
PO BOX 80143  
ST LOUIS MO 63180-0143

### 20-1.3 **Appealing a Denied Domestic Claim**

For domestic claims with insurance purchased that were denied, the procedure for customers is as follows:

- For a denied claim, customers may appeal a decision by filing a written appeal *focusing on the basis of the claim denial* **within 60 days** of the date of the original decision to the following address:

DOMESTIC CLAIM APPEALS  
ACCOUNTING SERVICES  
PO BOX 80141  
ST LOUIS MO 63180-0141

- If the original claim was filed online, the customer(s) may file an appeal online by signing into their account at [www.usps.com/ship/file-insurance-claims.htm](http://www.usps.com/ship/file-insurance-claims.htm). The appeal must be filed within 60 days of the date of the original decision.
- If a customer receives a check for less than the claimed amount, the customer may file a check protest appeal by submitting a written letter within 60 days of the date of the check to the following address:

CHECK PROTEST  
ACCOUNTING SERVICES  
PO BOX 80141  
ST LOUIS MO 63180-0141

### 20-1.4 **Registered Mail Inquiries**

A mailer may file an inquiry for the alleged loss of Registered Mail by completing a PS Form 1000. Only the mailer may file an inquiry. For merchandise return service, only the permit holder may file an inquiry. The mailer may not file any inquiry until 15 days after the mailing date of the article. A duplicate inquiry may not be filed sooner than 30 days after the original inquiry.

## 20-2 Customer International Claims

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### 20-2.1 **Overview**

An *inquiry* refers to requests for information or complaints about the disposition of an article entered in international mail.

The International Inquiry Center (IIC) handles all inquiries for international articles.

Customers must contact the IIC at 800-222-1811 to report the loss, damage, or rifling (missing contents) of articles mailed via Global Express Guaranteed, Express Mail International, Priority Mail International, Registered Mail, Insured, or ordinary service.

Inquiries are not accepted for ordinary letters, PMI flat-rate envelopes, PMI small flat-rate boxes, or M-bags.

After an inquiry is received by the IIC, the IIC will correspond with the post in the foreign country. If the IIC determines that a claim for the item should be

initiated, the IIC will send a claim packet to the customer with instructions for completing the claim and mailing the claim to Accounting Services, International Accounting Branch.

Accounting Services handles the adjudication of claims (claim processing) functions for all international articles. PRUs must not adjudicate any claims locally, regardless of the amount.

The following resources and links provide more information on international claims:

- Accounting Web site – International Claims  
<http://blue.usps.gov/wps/portal/accounting/processes/claims/international>.
- How to File Insurance Claims: USPS.com  
<http://www.usps.com/insuranceclaims/welcome.htm>.
- International Inquiries and Claims  
<http://www.usps.com/manage/file-insurance-claims.htm>.
- International Mail Manual (IMM 920)  
<http://pe.usps.com/text/imm/welcome.htm>.
- Consumer Programs and Policies  
<http://blue.usps.gov/caweb/privacy/consumer/welcome.htm>.
- Frequently Asked Questions  
<http://faq.usps.com/eCustomer/iq/usps>.
- Universal Postal Union (UPU)  
<http://www.upu.int/>.

## 20-2.2 **Lost Articles**

To report the loss of an article sent to a foreign country, customers must call the IIC and provide the relevant information regarding the item, including, but not limited to, the following:

- a. Article number appearing under the barcode.
- b. Names, addresses, and telephone numbers of the mailer and addressee.
- c. Date of mailing.

Inquiries for Priority Mail International flat-rate envelopes and small flat-rate boxes will not be accepted unless registered service is purchased.

Before initiating an inquiry of an article mailed to a foreign country, the customer must allow sufficient time for delivery of the mailpiece to the foreign country. PS Form 1000 contains a table listing the time limits for filing customer claims for both domestic and international services.

## 20-2.3 **Damaged, Rifled, or Missing Items**

For damaged articles that are held in the United States, an inquiry is not required. For damaged articles that are held in a foreign country, the customer must initiate an inquiry by calling the IIC.

Customers who receive a damaged article or one that has missing contents from Canada must contact the Canadian sender and instruct him/her to file a claim with Canada Post.

## Payment Types

Customers who receive a damaged article or one that has missing contents from a foreign country, except an item from Canada, must take the item to any PRU immediately for inspection.

To file a claim for a damaged international article, customers must do the following:

- a. Complete a PS Form 1000.
- b. Submit the PS Form 1000 and the damaged article to a PRU.
- c. Supply the following documentation to accompany the claim form:
  - (1) Evidence of Mailing — original mailer receipt or an original sales receipt from a Point of Service (POS) retail terminal that includes the mailing receipt number and insurance amount, or for inbound articles, the article number.
  - (2) Evidence of Value:
    - A sales receipt, invoice, or bill of sale is required.
    - A statement of reconstruction costs should be included for Express Mail documents.
    - For Internet purchases, a copy of the canceled check, money order, credit or debit card receipt, or billing statement directly related to the damaged item(s) is required.
    - For purchases made using an Internet account, a final or completed transaction sheet indicating the amount deducted from the account and a description of the item(s).

Upon receipt of a damage claim presented by a customer, retail associates (RAs) do the following:

- a. Ensure the customer completes and submits a PS Form 1000.
- b. Perform the verification of the damaged article and documents submitted by the customer of evidence of mailing and value.
- c. Prepare a PS Form 2856, *Damage Report of Insured Parcel and Contents*.
- d. Before submitting to Accounting Services, ensure that the completed claim packet includes the following:
  - Completed PS Form 1000.
  - Completed PS Form 2856.
  - Evidence of Mailing.
  - Evidence of Value.
- e. Give the customer a copy of the claims packet and documents submitted. *Do not* provide a copy of the PS Form 2856 to the customer.
- f. Mail the original claims packet to:  
INTERNATIONAL CLAIMS  
ACCOUNTING SERVICES  
PO BOX 80146  
ST LOUIS MO 63180-0146

To obtain the status or information regarding a filed claim, both Postal Service employees and customers may contact the Accounting Help Desk (AHD) at 866-974-2733.

For GXG claims, customers may call the IIC (800-222-1811). The call will be transferred to our alliance partner, Federal Express. For more information on GXG service, go to <http://www.usps.com/ship/gxg.htm>.

## 20-3 Tort Claims

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*Tort claims* are claims for damage to or loss of property, personal injury, or death to non-Postal Service personnel caused by the negligent or wrongful act or omission of an employee while acting within the scope of employment.

To process a Tort claim, field units do the following:

- a. Complete a PS Form 8230, *Authorization for Payment*. Use General Ledger Account number 55216000 to ensure the expense is applied to AIC 597.
- b. Submit the completed PS Form 8230 to the Scanning and Imaging Center (SIC).

For additional information, see part [19-7.1, Payment Process Table](#). See also *Administrative Support Manual (ASM)*, chapter 25.

## 20-4 Occupational Safety and Health Administration Payments

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The following table explains how Occupational Safety and Health Administration (OSHA) payments are processed.

<b>What is an OSHA payment?</b>	OSHA payments are court-approved fines assessed for violations of OSHA regulations at postal facilities.
<b>What documentation is required to authorize an OSHA payment?</b>	An original invoice and settlement documentation must be provided with PS Form 8230 to authorize payment.

<p><b>What information must be recorded on PS Form 8230?</b></p>	<p>PS Form 8230 must contain the following information:</p> <p>Item 1: Select the Invoice checkbox.</p> <p>Item 2: Use <b>000006742</b> for the Tax Identification Number (TIN).</p> <p>Item 3: Select the PPA Exempt checkbox.</p> <p>Item 4: Enter the Vendor/Payee Name.</p> <p>Item 5: Enter the Remit to Address.</p> <p>Item 6: Enter the Vendor Invoice number, which is located on the OSHA settlement documentation.</p> <p>Item 7: Enter the Invoice Date.</p> <p>Item 8: Enter the Invoice Received Date.</p> <p>Item 9: Enter the Goods Rec'd Date. Use the same date as the Invoice Received Date.</p> <p>Item 10: Enter the Invoice Gross Amount of the settlement (may be different from the original OSHA invoice).</p> <p>Item 11: Enter GLA Account #. Use GLA <b>55324 for civil cases</b> and GLA <b>55325 for criminal cases</b>, along with the finance number to be charged for the fines and the dollar amount.</p> <p>Item 12: Enter the Post Office Contact Information with the name and telephone number of the contact person at the local office. Print the contact person's name.</p> <p>Item 13: Obtain the signature and enter the title of the certifying official. Enter the date certified and the originating office ZIP Code.</p>
<p><b>Where do I send OSHA invoices?</b></p>	<p>Mail OSHA invoices to the SIC. To avoid payment of additional penalties or interest, immediately submit OSHA payments. Submit copies of this documentation to the appropriate Office of Inspector General (OIG). See Appendix <a href="#">B-2</a> for the list of OIG field offices.</p>
<p><b>How do I inquire about OSHA payments?</b></p>	<p>Call the AHD at 866-974-2733.</p>

## 20-5 Non-Postal Service Training Payments

### 20-5.1 Overview

*Employee and Labor Relations Manual (ELM) 740* defines nonpostal training as training provided by nonpostal sources under a tuition or registration fee arrangement funded wholly or partially by the Postal Service.

ELM policies and procedures take precedence, and must be followed to determine whether employee training is appropriate.

To request training, the Postal Service employee must do the following:

- a. Regardless of how the training is paid, always execute a PS Form 1782, *Training Request and Authorization*, for nonpostal training.

- b. Obtain approval, document class completion, and forward the PS Form 1782 in accordance with local Human Resources requirements.
- c. Submit an eBuy requisition (when available) for all nonpostal training budget and commitment approval.

### 20-5.2 **Classifications and Limits**

Employees may charge tuition and books for nonpostal training (for commercial courses and college and university tuition) on their Postal Service individually-billed travel card or pay individually (personal credit card or check) and be reimbursed through eTravel.

See the Human Resources' Senior Vice President's letter of January 4, 2005, for additional restrictions covering university and college courses and degree programs.

While this section reflects individual payment processing for nonpostal training, group training enrollment costs for commercially available training courses may be paid under local buying procedures and payment methods up to \$10,000 (see ASM 722, Local Buying Authority). Group enrollment requests in excess of \$10,000 require a contract and must follow contractual payment procedures. Contact the Travel, Retail, and Temporary Services Category Management Center for assistance at the Supply Management Web site at <http://blue.usps.gov/purchase>. (Click the *Who Buys My Stuff?* link.)

Payment of professional or technical training services as described requires issuance of a contract, and is therefore prohibited under local buying authority. Contact the Professional, Printing, and Creative Services CMC at the Supply Management Web site.

### 20-5.3 **Payment Methods**

The following methods of payment and reimbursement are in the preferred descending order for tuition, course fees, books, and supplies (for commercial courses and college and university tuition).

- a. *eTravel*. Employees with access to eTravel and who paid with a Postal Service individually-billed travel card or by personal means (e.g., personal credit card or check) must use eTravel for reimbursement as follows:
  - (1) Use of the individually-billed government travel card is preferred to pay for properly approved nonpostal training (for any dollar amount), with reimbursement to be made to the card service through eTravel.
  - (2) If the employee made payment using a personal credit card or check, they may also be reimbursed through eTravel.
  - (3) Payments manually entered on the expense entry page of eTravel, as opposed to pre-populating the data from the credit card page, may require submittal of receipt(s) with the eTravel receipt report.
  - (4) Ensure that a training expense type is selected in eTravel.

See *travelhelp* Web site for additional information <http://blue.usps.gov/travelhelp>.

- b. *Purchase card.* When nonpostal training payments are within the responsible manager's local buying delegation authority (cannot exceed \$10,000), payments may be made with the responsible office's purchase card (may be an advance payment or after an invoice is received) using the following requirements:
  - (1) A copy of the approved eBuy requisition or PS Form 7381, *Requisition for Supplies, Services, or Equipment*, when eBuy is not available, and some type of delivery documentation must be kept with the cardholder's records. (See Handbook AS-709, *Credit Card Policies and Procedures for Local Buying*, section 335.1, for further guidelines.)
  - (2) It is not a requirement to retain a copy of the approved PS Form 1782 with the cardholder's purchase card records or files.
- c. *PS Form 8230.* When use of eTravel or the Postal purchase card is not an option, advance payment or employee reimbursement may be sought through the PS Form 8230 process following these requirements:
  - (1) A copy of the approved PS Form 1782 and supporting receipts must be submitted with the PS Form 8230 request for payment.
  - (2) Payments exceeding \$10,000 will only be processed when approval from the Manager, Corporate Accounting, Finance, is included on or with the PS Form 8230.

#### 20-5.4 **Receiving Credit for Training**

The field training can be recorded in the Learning Management System by using a generic course number. Field unit employees must provide the necessary information (e.g., title, hours, and dates of the training) to the local Postal Employees Development Center.

## 20-6 Employee Uniform Cap Reimbursement

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The postmaster may authorize a uniform cap reimbursement when an employee is required to wear a uniform cap before becoming eligible for a uniform allowance. The procedure for reimbursing an employee for a uniform cap is as follows:

- a. The postmaster completes PS Form 3236, *Uniform Allowance Cap Disbursements*, ensuring that the employee's information is verified and correctly documented.
- b. The employee signs the invoice.
- c. The RA issues cash (up to \$25.00) or a no-fee money order and enters the amount of the payment in AIC 610 on PS Form 1412. If a no-fee money order is issued, report the fee amount in AIC 586; POS and eMOVES units use Reason Code 29, One-time Local Purchase.
- d. The closeout employee files PS Form 3236, the invoice, and proof of payment as supporting documentation for the AIC 610 entry on PS Form 1412.

## 20-7 EZ Pass and Toll Collection

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The district Finance office (DFO) processes payment of billing statements for EZ Pass badges and stickers or toll collections for official use vehicles.

Individuals responsible for official use vehicles are also responsible for billing statements for automated toll collection.

The DFO manages the accounts for maintenance and administrative vehicles.

The Transportation Networks office manages the accounts for mail delivery and pick-up vehicles.

Transportation Networks and Administrative Services managers (or their respective designees) are responsible for analyzing the benefits of using the automated toll collection system in their jurisdiction.

When deemed beneficial, the DFO and Transportation Network managers do the following:

- a. Open an advance deposit account with the local, state, or city transportation commission for EZ Pass, not to exceed an estimated quarterly use.
- b. Review account balances every quarter to determine if the quarterly use estimate needs to be adjusted.
- c. Maintain a control record of the account numbers assigned to the EZ Pass badges and stickers with the identified vehicle.
- d. Secure unused EZ Pass badges and stickers to prevent unauthorized use.
- e. Review monthly statements to verify that only authorized personnel used the EZ Pass badges and stickers.
- f. Ensure that payments to the account are paid by one of the following methods:
  - (1) SmartPay purchase card (preferred method).
  - (2) Submission of a correctly completed PS Form 8230.

## 20-8 Injury Compensation Settlement Funds (Third-Party Liability)

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To process disbursements of injury compensation settlements from third-party payments, Injury Compensation does the following:

- a. Determines to whom the check is made payable.
- b. If the third-party check is made payable to the Office of Workers' Compensation Programs (OWCP) and includes only the OWCP payment, then Injury Compensation sends the check and OWCP Form EN-1108, *Long Form Statement of Recovery*, or Form EN-1122, *Short Form Statement of Recovery*, as applicable, directly to the appropriate OWCP lockbox address.

- c. If the check is made payable to the Postal Service, then Injury Compensation sends the third-party check to the Disbursing Branch with a cover letter indicating the office finance number. Annotate GLA 51208 on the check and mail it to the following address:  
DISBURSING OFFICER  
ACCOUNTING SERVICES  
2825 LONE OAK PKWY  
EAGAN MN 55121-9640  
**Note:** The Disbursing Branch deposits the third-party check and credits GLA 51208, Workers Compensation.
- d. Mails the original OWCP Form EN-1108 or OWCP Form EN-1122 directly to the OWCP central mailroom.
- e. Completes a separate PS Form 8230 for each disbursement (e.g., OWCP, employee, and attorney).
- f. Attaches a copy of the OWCP Form EN-1108 or OWCP Form EN-1122 to each PS Form 8230 as the invoice.
- g. Identifies the address of each payee on separate PS Forms 8230 (OWCP payment to OWCP lockbox address).
- h. Annotates the third party, the claim number, and check recipient (e.g., OWCP, Emp, or Atty) in Item 6, Vendor Invoice, on PS Form 8230. This information appears on the remittance advice.
- i. Sends PS Forms 8230 to the SIC.
- j. If the third party is paying by installment, forward checks as received to Accounting Services, Disbursing Branch, with a cover letter identifying the finance number to credit and GLA 51208. Once the recovery is final, complete the appropriate PS Form 8230 for disbursement, as indicated above, and forward them to the SIC.

Accounting Services processes the payment to OWCP and other payees, as identified, on PS Form 8230. The information in Item 6, Vendor Invoice, of the PS Form 8230, must appear on the remittance advice. Accounting Services debits GLA 51208 for this transaction.

## 20-9 Contract Cleaning Services

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### 20-9.1 Guidelines

The Cleaning Services Local Buying Agreement Guidelines (CSLBAG) is available on the Accounting Web site.

- a. Go to <http://blue.usps.gov>.
- b. Click the *Inside USPS* tab.
- c. Under "Finance," click *Accounting*.
- d. Under "References," click *Cleaning Services Local Buying Agreement Guidelines*.

The direct URL for the guidelines is <http://blue.usps.gov/purchase/facilities/FSCMC/localcleanguide.pdf>.

PS Form 7355, *Cleaning Agreement*, is available on the Forms Web site. Go to <http://blue.usps.gov/forms>.

For information about the status of a payment, call the AHD at 866-974-2733.

For information about contractual issues, call the proper purchasing specialist. A list of frequently asked questions (FAQs) is available on the Supply Management Web site.

- a. Go to <http://blue.usps.gov>.
- b. Click the *Inside USPS* tab.
- c. Under "Finance," click *Supply Management*.
- d. Under "Organizations," click *Services*.
- e. Under "Teams," click *Western Services CMC*.
- f. Under "Resources and Tools," click *Cleaning Services FAQs*.

The direct URL for the Cleaning Services FAQs is [http://blue.usps.gov/purchase/\\_doc/ser\\_cleaning\\_services\\_faq.doc](http://blue.usps.gov/purchase/_doc/ser_cleaning_services_faq.doc).

## 20-9.2 Local Cleaning Agreements

Local cleaning agreements are established as follows:

- a. Use local agreements for annual payments under \$10,000 to a self-employed individual or under \$2,500 to a cleaning service company.
- b. If the annual payments are equal to or for more than these amounts, the contract request must be submitted through an approved eBay requisition.
- c. The eBay requisition must be set up with routing instruction to Supply Management, Western Services CMC, for establishing a Postal Service contract at:  
PURCHASING SERVICE CENTER (WESTERN)  
390 MAIN ST STE 602  
SAN FRANCISCO CA 94105-5016
- d. Each PRU that uses contract cleaners must have on file a completed and signed copy of PS Form 7355.

**Note:** PS Form 7355 states that either the Postal Service or the supplier may terminate the contract on 30 days' written notice to the other party. If the contract cleaner fails to abide by this requirement, immediately submit CSLBAG Attachment 6 to Accounting Services, indicating the date that service was terminated.

20-9.2.1 **Recurring Cleaning Services – One Year or Longer**

Local cleaning agreements for services that recur for 1 year or longer (2 years maximum) are paid by the Contractual Payables Branch as follows:

- a. Complete CSLBAG Attachment 5, Cleaning Services Agreement and Payment Authorization.
- b. Send the form to the following address:  
CONTRACT CLEANER UNIT  
ACCOUNTING SERVICES  
2700 CAMPUS DR  
SAN MATEO CA 94497-9426
- c. Keep a copy locally for 2 years after the agreement expires.

Accounting Services establishes the supplier account and makes the payments every 2 weeks through the Accounts Payable System.

Electronic funds transfer (EFT) can be set up by completing a PS Form 3881-X, *Supplier and Payee Electronic Funds Transfer (EFT) Enrollment*. To set up EFT payments for the first time, the supplier/payee must bring the form to their financial institution for verification before they submit it to the USPS for processing. Mail the completed form to:

ACCOUNTS PAYABLE SUPPLIER MAINTENANCE GROUP  
ACCOUNTING SERVICES  
2700 CAMPUS DR  
SAN MATEO CA 94497-9432

CSLBAG Attachment 5 requires bi-weekly and annual payment information. Calculate the bi-weekly amount as follows:

- a. Calculate the daily pay rate by dividing the annual payment amount by the number of days to be worked annually. Do not calculate an hourly rate.
- b. Multiply the daily pay rate by the number of days to be worked each 2-week period to determine the bi-weekly amount.
- c. Also use the daily amount when sending CSLBAG Attachment 6, Cleaning Services Modification, to Accounting Services to increase or decrease a payment to the contract cleaner.
- d. The beginning date of work must be the Saturday of week 2 of a pay period and the ending date must be Friday of week 1 of a pay period. Current agreements will not be changed.
- e. Upon expiration of a current agreement that will be renewed, the beginning date must be Friday of week 1 of a pay period. If this creates a 1-week lag between the end of the current contract and the beginning of the new contract, the field unit must submit PS Form 8230 to process payment for this 1 week.

### 20-9.2.2 **Recurring Cleaning Services – Less Than One Year**

To process payments to cleaning contractors, do the following:

- a. Use PS Form 8230 for each 2-week period of work. Do not complete CSLBAG Attachment 5.
- b. Calculate the daily rate amount as follows:
  - (1) Divide the total amount to be paid by the number of days the supplier will work during the length of the agreement. Do not calculate an hourly rate.
  - (2) Multiply the daily pay rate by the number of days worked during the 2-week period; this will be the amount to be entered as the Invoice Gross Amount on PS Form 8230.
- c. Forward PS Form 8230 with the original invoice to the SIC.
- d. Maintain a copy of the form and invoice locally.

### 20-9.3 **Nonrecurring One-Time Cleaning Services**

Payments to suppliers who provide one-time cleaning services may be made locally with a no-fee money order (not to exceed \$500) or cash (not to exceed \$25). See part [19-1.5](#) for local payment procedures.

Postmasters must record such payments as they are made on PS Form 8231, *Vendor Payment 1099 Reporting Form*, and mail the form to the SIC.

### 20-9.4 **Renewing a Local Agreement**

To renew a cleaning agreement for up to \$10,000 (self-employed individuals) or \$2,500 (service companies), do the following:

- a. Ensure the cleaning services are included in your budget.
- b. Submit an eBuy requisition for approval.
- c. Complete and retain a new PS Form 7355.
- d. Complete and sign a new “Cleaning Services Agreement and Payment Authorization” form.
- e. Mail the completed “Cleaning Services Agreement and Payment Authorization” (Attachment-5) to the following address:

CONTRACT CLEANER UNIT  
ACCOUNTING SERVICES  
2700 CAMPUS DR  
SAN MATEO CA 94497-9426

**Note:** The Contractual Payables Branch in San Mateo must receive this form at least 15 working days prior to the expiration of the existing contract.

If the contract is being renewed for less than a year, complete PS Form 8230 and submit it along with the original cleaning vendor’s invoice to the SIC.

Keep local agreements in the local office for two years after the expiration date.

# 21 Refunds and Exchanges

This chapter describes the requirements, responsibilities, and procedures for reporting and documenting refund and exchange activities. This chapter includes the following subchapters:

[21-1 Overview.](#)

[21-2 Postage.](#)

[21-3 Miscellaneous Non-Postal Revenue.](#)

[21-4 Postage Validation Imprinter Labels and Post Office Meter Strips.](#)

[21-5 Automated Postal Center Transactions.](#)

[21-6 Post Office Box Rents, Caller Service Fees, and Key Deposits.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 21-1 Overview

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PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, is used to document all refund activities.

- a. The customer completes Part 1, **Application**, of PS Form 3533 and submits to the postal retail unit (PRU) for processing.
- b. The retail associate (RA) reviews the PS Form 3533 and checks the appropriate box in the **Request Disbursement For** section.
- c. The RA completes Part 2, **Verification of Disbursements**, of PS Form 3533 prior to issuing the refund locally or submitting the PS Form 3533 to the Scanning and Imaging Center (SIC) for processing the refund payment.
- d. A witness to the refund transaction signs the **Witness Signature** line in Part 2. It is at the discretion of the postmaster or unit manager to determine if a postal employee is available to witness the refund transaction. It is the responsibility of the postmaster or unit manager to review PS Form 3533 to ensure the refund is warranted and that PS Form 3533 is completed properly.

PRUs do not locally issue refunds for more than \$500 except when refunding Sure Money principal and fee amounts.

See Appendix [E](#) for a quick reference guide for refunds.

See *Mailing Standards of the United States Postal Service, Domestic Mail Manual (DMM) 604.9.0*, for policy on refunds and exchanges.

### 21-1.1 Refunds for \$500 or Less

To issue a refund for \$500 or less, the RA does the following:

- a. Ensures Part 1 and Part 2 of PS Form 3533 is completed as detailed in subchapter [21-1, Overview](#).
- b. If the refund is paid in cash (limited to \$25), instructs the payee to sign and date Part 5, **Disbursements for Refunds**, of PS Form 3533.
- c. If the refund amount is greater than \$25, issues a no-fee money order to the customer and records the money order serial number and date issued in Part 5 of PS Form 3533.
- d. Enters the amount of the refund in the appropriate refund AIC on PS Form 1412, *Daily Financial Report*. (Follow the guidelines on PS Form 3533 in the **Request Disbursement For** section.)
- e. If a no-fee money order is issued, ensures the fee amount is reported in AIC 586. (POS and eMOVES units see Appendix [C, Exhibit C-4](#) for the list of Reason Codes to use for AIC 586.)
- f. Submits the completed PS Form 3533 to the closeout employee as supporting documentation for PS Form 1412.

PRUs do not locally refund balances from customer trust accounts, regardless of the amount. See parts [16-5.5](#), [17-5.3](#), or Appendix [E](#) for procedures for refunding customer trust account balances.

### 21-1.2 Refunds for More Than \$500

Refunds for more than \$500 are issued by Accounting Services. To process a refund for more than \$500, the RA does the following:

- a. Ensures a PS Form 3533 is submitted for each refund. (PS Forms 3533 containing multiple refunds will be rejected.)
- b. Ensures Part 1 and Part 2 of PS Form 3533 is completed as detailed in subchapter [21-1, Overview](#).
- c. Follows the instructions in Part 6, **Disbursements Processed by the Accounting Service Center (ASC)**, of PS Form 3533.
- d. Enters the amount into the corresponding refund AIC and offsets the amount to AIC 280 on the PS Form 1412.
- e. Sends the original PS Form 3533 to the SIC for processing:
  - (1) At offices that use the Point of Service (POS) system or integrated retail terminals (IRTs), attach to PS Form 3533 the system-generated customer receipt (3544) for AIC 280.
  - (2) At offices that use the electronic Money Order Voucher Entry System (eMOVES), attach to PS Form 3533 a copy of the transmitted (printed from eMoves) unit PS Form 1412, which confirms the AIC 280 entry.
- f. Submits a copy of the completed PS Form 3533 to the closeout employee as supporting documentation for PS Form 1412.

The customer will receive a commercial check in the mail.

Do not use the procedures in this section for refunds of postage validation imprinter (PVI) or Post Office meter labels, and instead refer to procedures in subchapter [21-4](#).

## 21-2 Postage

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### 21-2.1 Types of Postage Refunds

RAs may issue a refund for the following types of postage:

- a. Postage stamps affixed on Business Reply Mail (BRM) pieces. (Record in AIC 528.)
- b. Postage meter stamps or meter impressions. (Record in AIC 526.)
- c. Permit imprint mailings. (Record in AIC 528.)

### 21-2.2 Procedure for Postage Refunds

Follow the procedure in part [21-1.1](#) for refunds of \$500 or less or part [21-1.2](#) for refunds for more than \$500.

Additional procedures are as follows:

- a. The customer submits BRM pieces with postage affixed, postage meter stamps, or other evidence requested for refund along with PS Form 3533.
- b. A PRU employee calculates the amount to be refunded and completes Part 3, **Postage or Meter Stamps**, on PS Form 3533.
- c. An employee and a witness destroy postage stamps affixed on BRM pieces, postage meter stamps, or other evidence submitted.
- d. The supervisor and a witness certify the destruction and sign in Part 3 of PS Form 3533.

**Note:** In offices with 950 or less revenue units (cost ascertainment group H–L), a witness must be used if available. If a witness is not available, the postmaster must note “NWA” on the PS Form 3533 and the postmaster will follow steps 2 and 3 and sign on PS Form 3533, Part 3. This exception does not apply to offices with more than 950 revenue units.

For additional information see Appendix [E](#), [Refunds Quick Reference](#).

## 21-3 Miscellaneous Non-Postal Revenue

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A completed and certified PS Form 3533 is required for all refunds of miscellaneous nonpostal revenue (see subchapter [21-1](#), [Overview](#)).

To issue a refund for miscellaneous nonpostal revenue, follow the procedure in part [21-1.1](#) for refunds of \$500 or less or part [21-1.2](#) for refunds for more than \$500.

The RA enters the amount of the refund in AIC 624 on PS Form 1412.

## 21-4 Postage Validation Imprinter Labels and Post Office Meter Strips

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### 21-4.1 **PVI Labels**

#### 21-4.1.1 **POS ONE Offices**

To account for PVI labels erroneously printed, damaged, or spoiled prior to tendering the transaction, the RA must use the system void functionality. To void the label, the RA must do the following:

- a. Use the UP Arrow to access the Edit Mode function.
- b. Void the PVI label(s) printed.
- c. Print the POS ONE receipt for supporting documentation (do not use PS Form 3533).
- d. Attach the unused, damaged, spoiled, or misprinted PVI label to the receipt.
- e. Submit this receipt as supporting documentation for AIC 509, Voided Postage Validation Imprinter (PVI) Labels.
- f. End customer visit.

To account for PVI labels erroneously printed, damaged, or spoiled after tendering the transaction, the RA must use the refund functionality. For a PVI refund, the RA must do the following:

- a. Go to [Other Customer Services].
- b. Select <Inquiries, Claims, & Refunds> <Refunds> <PVI Refund>.
- c. Enter the PVI label amount.
- d. Select <PVI Label — Available> or <PVI Label — Not Available>.

#### **PVI Label — Available**

A PVI label should be considered “available” as long as the amount can be determined.

- (1) Select the payment option, <Cash> or <No Fee Money Order>.
- (2) Print the POS ONE receipt for supporting documentation (do not use PS Form 3533).
- (3) Attach the unused, damaged, spoiled, or misprinted PVI label to the receipt.
- (4) Submit this receipt as supporting documentation for AIC 509, Voided Postage Validation Imprinter (PVI) Labels.
- (5) Press [Payment or End of Visit] and complete the transaction.
- (6) Print a second receipt similar to other refund receipts. This receipt is to be provided to the customer, if there is a customer involved in the refund.

### **PVI Label – Not Available**

A PVI label should be considered “not available” if the label is blank or missing, or if the dollar amount cannot be determined.

- (1) A witness is required for supporting documentation.
- (2) Select <Witness Certification>.
- (3) A witness certification logon box will be displayed for witness Logon ID and Password (must be someone other than yourself).
- (4) The POS ONE receipt for supporting documentation is printed with the witness’s logon ID, name, and the amount.
- (5) Submit this receipt as supporting documentation for AIC 509, Voided Postage Validation Imprinter (PVI) Labels.

**Note:** If a witness is not available, select <No Witness Available>. The closeout person is notified and the transaction is recorded. If a witness was not available, the POS ONE receipt will indicate “No Witness Available”. Retain this receipt as supporting documentation for AIC 509.

#### 21-4.1.2 **IRT Offices**

To account for PVI labels erroneously printed, damaged, or spoiled, the RA must void the label as follows:

- a. Press the Misc AIC key.
- b. Enter AIC 509, Voided Postage Validation Imprinter (PVI) Labels.
- c. Enter the amount of the PVI label.
- d. Print the IRT receipt for supporting documentation (do not use PS Form 3533).
- e. Attach the unused, damaged, spoiled, or misprinted PVI label to the receipt. No witness is required if a PVI label is attached.
- f. If a PVI label is not available or is jammed in the PVI device, or if the dollar amount cannot be determined:
  - (1) A witness signature is required on the IRT receipt.
  - (2) You cannot be your own witness; someone other than yourself must sign as a witness.\*
  - (3) If no witness is available:
    - (a) The RA must write “NWA” on the witness line.
    - (b) The supervisor or closeout person must be notified and must initial the receipt.
- g. Submit this receipt as supporting documentation for AIC 509, Voided Postage Validation Imprinter (PVI) Label.

**Note:** Working postmasters in cost ascertainment group H through L offices with no witness available should write “NWA” and their initials.

### 21-4.2 **Post Office Postage Meter Strips**

To account for an erroneously printed, damaged, or spoiled Post Office meter strip, the RA must do the following:

- a. Complete Part 1, Application, of PS Form 3533 by printing his/her name in the customer block.
- b. Check the "Other Refunds" box in the Request Disbursement For section.
- c. Enter AIC 509, Voided Postage Validation Imprinter (PVI) Labels.
- d. Attach the Post Office postage meter strips to PS Form 3533.
- e. Complete Part 2, Verification of Disbursements, and sign as the certifying employee.
- f. Submit PS Form 3533 as supporting documentation for AIC 509.

### 21-4.3 **Contract Access Retail System (CARS) Postage Meter Strips**

Refunds for unused CARS postage meter strips are authorized only by the Host Administrative Officer (HAO) at the host Post Office. The CARS contractor must do the following:

- a. Complete PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, with name, address, date, and signature of the CARS contractor.
- b. Complete the Unused Postage Reimbursement and Reconciliation Form for CARS System CPUs.

The HAOs will mail the updated Unused Postage Reimbursement and Reconciliation Form immediately to each CARS contractor. For HAOs, this form is available on the Accounting website under PS Form 3533 under Forms at: <http://blue.usps.gov/wps/portal/accounting/library/forms>.

Unused printed postage labels must be:

- Unused and readable.
- Within 30 days of the date printed on the labels.
- Attached to the completed and signed Unused Postage Reimbursement and Reconciliation Form for CARS System CPUs.
- Submitted with Unused Postage Reimbursement and Reconciliation Form for CARS System CPUs along with completed and signed PS Form 3533 to HAO.

For meter postage misprints that did not print or that jammed:

- Print the Misprint Label Report from the CARS system.
- Attach the Misprint Label Report to the completed and signed PS Form 3533.
- Submit Misprint Label Report attached to the completed PS Form 3533 to HAO.

For transactions that were cancelled:

- Print the Cancellation Receipt from the CARS system.

- Attach the Cancellation receipt to the completed and signed PS Form 3533.
- Submit the Cancellation receipt attached to the completed PS Form 3533 to HAO.

The following criteria are required for reimbursement:

- a. Unused postage must total at least \$100.00 before submitting to the HAO or within 30 days of the date printed on the labels or meter postage misprint.
- b. For meter postage misprints or cancelled transactions, the Misprint Label Report or the Cancellation receipt must be attached to the PS Form 3533 to receive a 100-percent reimbursement.

The HAO must:

1. Certify the unused postage is valid and/or the Misprint Label Report.
2. Ensure the calculation is correct.
3. Mark "VOID" on the unused postage labels.
4. Issue the CPU a no-fee money order for the authorized amount of refund (use AIC 526 and offset to no-fee money order on the unit 1412).
5. File locally the PS Form 3533, *Reconciliation Form*, or *Misprint Label Report*.

## 21-5 Automated Postal Center Transactions

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The refund and exchange policy for Automated Postal Center (APC) transactions is as follows:

- a. No cash (or cash equivalent) refunds are allowed.
- b. Exchanges are allowed for equivalent value stamps only.
- c. Exchanges may only be made at the office where purchased.
- d. Refunds may be given for postage on Express Mail packages if there is a service failure.

RAs must exchange APC merchandise as follows:

- a. Complete PS Form 3533.
- b. Ensure that the **Request Disbursement For** section is completed by checking the **Other Refunds** box. Write in "APC."
- c. Explain the reason for the exchange and attach all variable rate meter strips or shipping labels to the form.
- d. File a copy of the PS Form 3533 in the APC refund document file.
  - (1) Establish a file folder to track all APC exchanges. This folder allows managers to easily analyze APC exchange activity.
  - (2) Keep this file folder separate from all other daily documents.

**21-5.1 Exchange of Stamps**

Stamps may not be exchanged for cash. Customers may exchange stamps only for equivalent value stamps.

At POS units, RAs must use the Exchange option in the POS system to record exchanges and do the following:

- a. Enter the value of the stamps to be exchanged as a 1-cent redeemed item.
- b. Enter the item number and quantity of replacement stamps.
- c. Provide the customer with stamps of the same value.

**21-5.2 Variable Rate Postage Labels – Customer Error**

The policy for exchanging variable-rate postage labels purchased through an APC is as follows:

- a. Customers may not exchange variable-rate postage labels purchased through an APC for cash.
- b. Customers may exchange labels only for stamps of an equivalent value.
- c. APC postage labels may not be reused, modified, or cut.
- d. APC postage labels removed from letters and packages will not be accepted.
- e. Exchanges must be at 100 percent of value.

RAs must exchange variable rate postage labels as follows:

- a. Physically mark the label submitted by the customer as “void.”
- b. Ensure PS Form 3533 is completed, and attach the variable rate postage label(s) to the back of the form.
- c. Ensure that the ‘Request Disbursement For’ section is completed by checking the Other Refunds box. Write in “APC” and an explanation for the exchange.
- d. Record the transaction amount in AIC 553 and offset the amount with a postage sale transaction on PS Form 1412.
- e. Only give the customer stamps for the same total value.
- f. Submit the PS Form 3533 as supporting documentation for the PS Form 1412 accounting entries.
- g. Give a copy of the PS Form 3533 to the APC servicing employee.

The APC servicing employee files the copy of PS Form 3533 in the APC refund document file.

1. Establish a file folder to track all APC exchanges. This folder allows managers to easily analyze APC exchange activity.
2. Keep this file folder separate from all other daily documents.

### 21-5.3 **Express Mail Postage Labels — Service Failure**

The policy for refunding postage labels purchased through an APC for a domestic Express Mail package is as follows:

- a. A claim for postage refund of an Express Mail package may only be made by the mailer.
- b. A customer must present an original Label 11-B or the receipt from the APC if no Label 11-B was used.
- c. The refund request must be made within 90 days after the date of mailing, as shown in the 'Date In' box on Label 11-B, or on the receipt from the APC if no Label 11-B was used.
- d. When the Postal Service can determine the mailer is entitled to a refund, USPS refunds the postage immediately in cash or with a no-fee money order.

To complete an Express Mail refund, the RA must do the following:

- a. Use an original Express Mail receipt to validate claim.
- b. When applicable, annotate on the Express Mail receipt: 'Refund given' and initial.
- c. Ensure PS Form 3533 is properly completed and includes all required signatures and dates.
- d. Report the refund in AIC 676, Express Mail Refunds.
- e. Give the customer cash or no-fee money order for the same total value.
- f. Make a copy of the PS Form 3533 and Express Mail receipt.
- g. Submit the original PS Form 3533, Label 11-B or Express Mail receipt, and proof of service failure as supporting documentation for PS Form 1412 accounting entries.
- h. Hand the copy of PS Form 3533 and all supporting documentation to an SE to file in the APC Refund Document folder.

### 21-5.4 **Partial Exchange**

A *partial exchange* occurs when a customer purchased multiple items but wants to exchange one or some of them.

The process for a partial exchange is as follows:

- a. Circle the exchanged amount. Initial and photocopy the receipt.
- b. Give the customer the annotated copy.
- c. Follow the procedure in part [21-5.1](#) for stamp exchanges and [21-5.2](#) and [21-5.3](#) for postage label exchanges.

**Note:** Full responsibility rests with the mailer to comply with Bureau of Alcohol, Tobacco, and Firearms and Explosives (BATFE) regulations before mailing. A legible photocopy of the Mailing Standards Manager's approval letter must be presented by the mailer to the Postal Service acceptance clerk at the time of mailing.

## 21-6 Post Office Box Rents, Caller Service Fees, and Key Deposits

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To issue a refund for Post Office Box rents, caller service fees, or key deposits, follow the procedure in part [21-1.1](#) for refunds of \$500 or less or part [21-1.2](#) for refunds for more than \$500.

The RA enters the amount of the refund in AIC 535 on PS Form 1412.

See DMM 508.4.0 for Post Office Box service and DMM 508.5.0 for Caller Service.

# 22 Travel

This chapter describes the requirements and procedures for issuing emergency travel advances and repayment. This chapter includes the following subchapters:

[22-1 Travel Advances for Bargaining Unit Employees.](#)

[22-2 Travel Reimbursements.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 22-1 Travel Advances for Bargaining Unit Employees

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### 22-1.1 Overview

Field travel expenses are related to travel costs for official business. See Handbook F-15, *Travel and Relocation*, for official travel policy.

### 22-1.2 Emergency Travel Advances

Field units may issue emergency travel advances to employees that have not been issued government travel cards when those employees are notified of travel requirements less than 2 weeks from the beginning of the travel period. (See Handbook F-15, section 4-2, Getting Advances.)

In emergencies, such as last minute official travel (less than 2 weeks in advance) where there is no time for an employee to receive a check from Accounting Services, the employee may request an emergency travel advance by doing the following:

- a. Complete and sign a PS Form 1011, *Travel Advance Request and Itinerary Schedule*.
- b. Obtain approval from a supervisor or approving official.
- c. Submit the PS Form 1011 to the postal retail unit (PRU).

**Note:** The emergency travel advance may not exceed \$500.

To issue an emergency travel advance, the PRU does the following:

- a. Upon receipt of an approved PS Form 1011, the retail associate (RA) issues the employee a no-fee money order. Ensure the fee for the no-fee money order is reported in AIC 586; POS and eMOVES units use Reason Code 28, Emergency Advance Travel.

- b. The RA records the amount of the advance in AIC 755 on PS Form 1412, *Daily Financial Report*.
- c. Submits the PS Form 1011 as supporting documentation for PS Form 1412.
- d. The PRU files the PS Form 1011 locally as supporting documentation for the unit’s PS Form 1412. Do not submit the PS Form 1011 to the Scanning and Imaging Center when a local emergency travel advance is issued.
- e. The unit manager maintains a log with the employee’s name, employee identification number, date, and amount of travel advance issued.

Units that use this reporting tool...	Maintain a list of unresolved employee items using...
Point of Service (POS) and electronic Money Order Voucher Entry System (eMOVES)	the Unresolved Employee Items report in POS or eMOVES.
Integrated Retail Terminal (IRT)	the Unresolved Employee Items Log — AIC 755 Travel Advance Issued (see Appendix C, <a href="#">Exhibit C-10</a> ).

**Note:** The PRU must not accept a PS Form 1011 that has a travel date of more than 2 weeks in advance.

22-1.3 **Repaying Travel Advances**

If your business travel advance remains outstanding for a period of 120 days after your travel is complete, the Internal Revenue Service (IRS) considers that advance to be reportable compensation, and, therefore, subject to withholding federal income taxes, Federal Insurance Contributions Act (FICA) taxes, and Medicare taxes.

**Note:** If you have any outstanding advance(s) subject to federal income tax from IRS, you will be notified via an invoice statement from the U.S. Postal Service. You will be asked to either repay the outstanding amount or provide reasonable substantiation you used the money for business travel (receipts) as indicated in the invoice statement to U.S. Postal Service Disbursement Office, Eagan, Minnesota.

For additional information, see Handbook F-15, *Travel and Relocation*, Chapter 10, Getting Reimbursed and Repaying Advances.

22-1.3.1 **Regular Travel Advance**

See Handbook F-15, Chapter 10, Getting Reimbursed and Repaying Advances.

22-1.3.2 **Emergency Travel Advance**

For emergency travel advances, immediately after the travel is completed, the employee must do the following:

- a. Submit his or her travel expenses via eTravel for reimbursement.
- b. Repay the PRU the “emergency” travel advance amount issued upon receiving the reimbursement check or electronic funds transfer.

The RA reports the collection of the advance by recording the amount paid in AIC 355 on PS Form 1412.

At IRT units, the unit manager annotates the payment on the Unresolved Employee Items Log.

**Note:** The postmaster, unit supervisor, manager, or installation head must monitor and pursue collection of the employee's debt while adhering to the applicable collective bargaining agreement and the Debt Collection Act. (See the *Employee and Labor Relations Manual*, part 460, Collection of Postal Debts from Bargaining Unit Employees).

## 22-2 Travel Reimbursements

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### 22-2.1 Overview

See Handbook F-15 for policies and procedures related to the following:

- Reimbursement of travel expenses while conducting official Postal Service business.
- Reimbursement of expenses incurred for route inspection or street supervision at either the daily rate or the standard mileage rate.
- Submitting travel expenses via eTravel and Web Alias.

### 22-2.2 Nonrecurring Travel

Reimburse an employee for nonrecurring travel when eTravel and Web Alias is not an option, in accordance with the following procedures:

- a. Complete PS Form 1312, *Local Transportation Payments*, on the day cash or tokens are distributed for fares and tolls.
- b. Complete PS Form 1164, *Claim for Reimbursement for Expenditures on Official Business*, for all other transportation costs.
- c. The appropriate approving official reviews and authorizes expenses reported on PS Forms 1312 and 1164.

Upon receipt of an approved PS Form 1312 or 1164, an RA at the PRU does the following:

- a. Issues cash (if sufficient funds are available) or a no-fee money order. If a no-fee money order is issued, report the fee amount in AIC 586.
- b. Records payment in the appropriate AIC on PS Form 1412.
  - Use AIC 538 to reimburse an employee for nonrecurring local transportation.
  - Use AIC 540 for expenses associated with payment of bridge, ferry, and highway tolls used in local transportation as evidenced by the tolls and ferriage receipts.
- c. Submits PS Forms 1312 and 1164 as supporting documentation for entries on PS Form 1412.

**Note:** Local payments for travel reimbursements must be limited to nonrecurring travel and emergency situations only.

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# 23 Payroll

This chapter describes the requirements, responsibilities, and procedures for issuing payroll checks, processing payroll adjustments, and issuing emergency salary to employees. This chapter includes the following subchapters:

[23-1 Payroll Checks.](#)

[23-2 Payroll Adjustments.](#)

[23-3 Employee Emergency Salary Issuance.](#)

[23-4 Military Leave.](#)

[23-5 Leave Buyback.](#)

[23-6 Carrier Drive-Out Agreements.](#)

[23-7 Purchase of Right-Hand Drive Vehicles.](#)

[23-8 Requests for Payroll Information.](#)

[23-9 Payroll-Related Forms Processed by the Scanning and Imaging Center.](#)

**Note:** There are account identifier codes (AICs) used throughout this chapter. Refer to Appendix [A, Account Identifier Code/General Ledger Account Crosswalk](#), for the titles and descriptions of AICs that are currently in use.

## 23-1 Payroll Checks

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### 23-1.1 **Receiving and Distributing**

The policy for receiving and distributing payroll checks at field units is as follows:

- a. The postmaster must appoint a designee to receive and distribute payroll checks. It is recommended that more than one designee be identified and trained to cover scheduled and unscheduled absences. Distribute checks in the best manner for the facility.
- b. Each Post Office and postal retail unit (PRU) must maintain a separation of duties. Employees who are responsible for distributing payroll checks must not be involved with processing personnel documents. (See Handbook F-21, *Time and Attendance*, section 113.12.)

- c. Postal Service employees who have access to employee payroll information must not disclose employee's earnings except to carry out official duties.
- d. Postmasters must not release checks to employees who were not in a pay status during the pay period for which the check is issued.
- e. Postmasters must keep salary checks and earning statements in a secured place.

Mailed or transmitted salary checks and the payroll register should reach PRUs by the Thursday immediately following the close of each pay period. Upon receipt, immediately verify the contents of salary check shipments.

If the shipment...	Then...
Includes checks for another installation.	call the intended installation and the disbursing officer at Accounting Services and send the checks to the correct installation by the fastest method. The telephone number of the disbursing officer is 651-406-1354.
Has not arrived by noon on the day before the designated pay day.	notify the disbursing officer, Accounting Services.
Is missing 100 or more checks.	Accounting Services will initiate the stop payment procedure for the original checks.
Is missing fewer than 100 checks.	see section <a href="#">23-3.2.3</a> , Emergency Salary Issued for Nonreceipt of a Salary Check.

Distribute payroll checks on a date other than the salary check date under the following conditions:

- a. After the local banks close on Thursday, distribute checks to employees whose regular tour of duty ends after local banks close on Friday.
- b. If checks are available at the employee's pay location, and the employee is not scheduled for duty on payday, or is scheduled for leave on payday, the employee can do the following:
  - (1) Make arrangements to receive his or her check at the end of the tour on Thursday.
  - (2) Complete, sign, and submit PS Form 3077, *Request to Forward Salary Check*, to the custodian of the salary checks.
  - (3) Establish direct deposit for forwarding salaries to employee's account at a financial organization.

When Friday is a national holiday, Thursday is payday, and checks are available at the employee's pay location, distribute the salary checks at the end of an employee's tour on Wednesday.

**Note:** The "Check Mail" finance number in the Finance Number Control Master system defines the mailing address used for payroll check distribution. To request a payroll check mailing address change, see Appendix [C](#), [Exhibit C-12](#).

### 23-1.2 **Payroll Register Distribution**

Managers at field units must use the Payroll Register to reference issued checks and net to bank payments.

A copy of the Payroll Register will print on the district Finance printer each pay period and is to be distributed to the appropriate locations by district Finance personnel.

### 23-1.3 **Direct Deposits and Allotments**

The Postal Service honors employee requests to forward all or part of their salaries for credit to their accounts at financial organizations.

An employee may add, cancel, or make changes to allotments or net to bank via the following methods:

- a. *PostalEASE*. To log in, employees need their Postal Service employee identification number and personal identification number (PIN).
- b. *PostalEASE* Interactive Voice Response. Employees must call the Human Resources Shared Service Center (HRSDC) at 877-477-3273, menu option 5.

### 23-1.4 **Checks Mailed to a Designated Address**

Employees may request that their salary check be forwarded under the following conditions:

- a. Employee is on leave.
- b. Employee is on temporary detail to another duty station.

The procedure for forwarding salary checks at the request of the employee is as follows:

- a. The employee completes, signs, and submits PS Form 3077 to the custodian of the salary checks.
- b. The custodian forwards the salary check to the employee's designated address in a penalty envelope.

**Note:** Management must deny requests for continuous mailing of salary checks.

Do not use PS Form 3077 for terminated employees unless all Postal Service property charged to the employee is accounted for and all known indebtedness is liquidated.

### 23-1.5 **Payroll Checks Mailed to Terminated Employees**

The last payroll check for terminated employees must be a commercial Postal Service check even if the individual has direct deposit.

The procedure for mailing a payroll check to a terminated employee is as follows:

- a. The manager is responsible for mailing the check to the employee's address of record.
- b. Before sending the check, the postmaster must ensure that the employee has no unresolved employee items (e.g., stamp or cash credit shortages, travel advances, or emergency salary authorizations).

- c. The check must be sent to the employee's address on file in the Employee Master Record.
- d. If the employee's address is not known, contact the Time and Attendance Collection System (TACS) office.

### 23-1.6 Payroll Check Stop Payment or Replacement

If a payroll check is lost, stolen, or destroyed after the employee receives it, the employee must notify the manager at his or her office. Because the employee received the check, issuance of an emergency salary is not authorized.

The manager must notify the disbursing officer to stop pay or replace a payroll check by doing one of the following:

- a. Complete the Stop Pay – Check Replacement and Photocopy Request Form, which is available on the Accounting Web site at <http://blue.usps.gov/wps/portal/accounting/services/paychecks/stoppayreqform>.
- b. Submit the form through one of the following processes:
  - (1) Complete the form via the Web. This is the preferred method.
  - (2) Send a message via e-mail along with the completed form.
  - (3) Fax the completed form to 651-406-2749.
  - (4) Mail the completed form to:
 

DISBURSING BRANCH  
ACCOUNTING SERVICES  
2825 LONE OAK PKWY  
EAGAN MN 55121-9642

See Appendix C, [Exhibit C-13](#), for a sample copy of this form.

**Note:** Once a request for a stop payment or replacement check has been processed, the request cannot be canceled. If the original check is recovered, it must be returned to the office making the request and destroyed.

### 23-1.7 Undeliverable Payroll Checks

Return undeliverable employee payroll checks with a buck slip or a memo providing the reason for nondelivery to the Disbursing Branch (see part [23-1.6](#) for the address).

### 23-1.8 Deceased Employee Payroll Checks

Return payroll checks for deceased employees to the Disbursing Branch with a brief explanation.

The lump sum benefits for money or compensation due (unpaid compensation) to beneficiaries may be delayed until return of these payroll checks.

### 23-1.9 Erroneous or Overpayment Payroll Check

Return the salary check and the appropriate PS Form 2240, *Pay, Leave, or Other Hours Adjustment Request*, PS Form 2240-R, *Rural Pay or Leave Adjustment Request for PS Form 1314*, or PS Form 2240-RA, *Rural Pay or*

*Leave Adjustment Request for PS Form 1314-A*, to Accounting Services, Disbursing Branch with an explanation when:

- a. An error is in the name or EIN of the payee.
- b. A payroll check is received that is greater than the amount due to the employee.

If an emergency salary is required because of the error, treat it like nonreceipt of a payroll check (see section [23-3.2.3](#)).

#### 23-1.10 **Separated Employee Overpayment**

For a separated employee overpayment, return the payroll check and the appropriate PS Forms 2240, 2240-R, or 2240-RA directly to the disbursing officer with an explanation.

## 23-2 Payroll Adjustments

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#### 23-2.1 **TACS AdjustPay**

The TACS AdjustPay system enables a supervisor or postmaster to authorize an adjustment online.

Basic hour adjustments, which are for the most recent 27 pay periods, can be authorized online via TACS AdjustPay.

Training is provided by the local TACS office. A user's guide is provided to each supervisor or postmaster who has access to TACS AdjustPay.

The AdjustPay user is a manager or supervisor whose job description contains primary responsibility for directing subordinates. To request access to AdjustPay, go to the eAccess Web site (<https://eaccess>).

Do not grant non-EAS (Executive and Administrative Schedule) employees access to AdjustPay as they do not have responsibilities for subordinates.

The supervisor's responsibility is to authorize employee payroll adjustments within the following requirements:

- a. The authorization cannot be delegated to any other employee.
- b. Supervisors must authorize payroll adjustments for the employees they directly supervise.
- c. One supervisor should not authorize payroll adjustments for the entire tour, station, branch, installation, etc., unless all employees report to that supervisor.

Supervisors or acting (204B) supervisors who do not have access to AdjustPay must submit their adjustment requests on PS Form 2240 to the Scanning and Imaging Center (SIC).

For more information, visit the TACS Web site at <https://blue.usps.gov/tacs>.

Rural employee adjustments must be submitted using PS Form 2240-R or PS Form 2240-RA for processing. They cannot be processed in AdjustPay.

## 23-2.2 Manual Processing

### 23-2.2.1 Forms

To manually process a payroll adjustment, use the following forms:

- For nonrural employees, use PS Form 2240.
- For regular rural carriers, use PS Form 2240-R.
- For auxiliary rural carriers, use PS Form 2240-RA.

### 23-2.2.2 Procedure

The procedure for processing a payroll adjustment form is as follows:

- a. Choose the appropriate Postal Service form, and complete the employee information section.
  - (1) Enter the number of hours that the employee was actually paid.
  - (2) Enter the number of hours that the employee should have been paid.
  - (3) Verify that the hours cross-foots correctly to a 40-hour work week.
  - (4) Obtain the employee signature on the form.
  - (5) Print the name and telephone number of the authorizing supervisor.
  - (6) If the adjustment is for a grievance, write the grievance number step, grievance number, or the Grievance and Arbitration Tracking System (GATS) number in the remarks section.
  - (7) Authorizing supervisor must sign the form.

**Note:** For nonrural employees, a separate form is required for each pay week requiring adjustment.
- b. Submit the form to the SIC.
- c. Keep a copy of the form and all supporting documentation for 3 years.
- d. If an emergency salary issuance is authorized by the employee's supervisor, follow the procedures for issuing an emergency salary in part [23-3.2](#).

When sending PS Forms 2240, 2240-R, or 2240-RA to the SIC, do not include supporting documentation. Do not submit timecards. If the person preparing the payroll adjustment is unsure how to prepare the form correctly, contact the local TACS office for guidance. The supervisor or postmaster must file a copy of the form for 3 years.

If there is a specific reason why the employee cannot sign the form, please indicate in the Remarks section of the form. (An example is when an employee is on extended sick leave or otherwise not available for a long period of time.)

After Payroll Services processes the adjustment, they will not return a copy of the PS Forms 2240, 2240-R, or 2240-RA to the local office.

Lump-sum grievance adjustments must be processed through GATS. Adjustment requests sent to SIC will be returned unprocessed to the PRU for local entry into GATS.

### 23-2.3 Back Pay Claims

Back pay claims include, but are not limited to, the following:

- a. Grievance/arbitration-related hour's adjustments equaling one full pay period or more.
- b. Other qualifying grievance/arbitration-related awards and settlements (see Management Instruction (MI) EL-430-2009-5, *Back Pay*, at <http://blue.usps.gov/cpim/ftp/manage/el43020095.pdf> for more information).
- c. Equal Employee Opportunity Commission (EEOC) settlements and decisions.
- d. EEOC redress settlements.
- e. Merit Service Protection Board (MSPB) settlements and decisions.
- f. Other third-party agency settlements and decisions.
- g. Erroneous separation for retirement cases referred by OPM.
- h. Court of law decisions and pretrial settlements.

Accounting Services, Payroll Services processes all back pay adjustment cases. Complete and submit all back pay claim documents no later than 30 days after the date of the award. For specific instructions and guidance on submitting back pay claims for processing, see Management Instruction (MI) EL-430-2009-5, *Back Pay*, at <http://blue.usps.gov/cpim/ftp/manage/el43020095.pdf>.

**Note:** Incomplete forms will be returned. Offices that are not web-enabled should contact the Greensboro HRSDC at 877-477-3273 for assistance.

To process a back pay claim, do the following:

- a. Complete PS Form 8038, *Employee Statement To Recover Back Pay*, and PS Form 8039, *Back Pay Decision/Settlement Worksheet*, for all back pay claim adjustments.
- b. Submit PS Forms 8038 and 8039 directly to the appropriate address on page 4 of PS Form 8039.
- c. Complete and submit all back pay claim documents no later than 30 days after settlement date, as directed in Compensation Letter 2004-050 to ensure prompt payment is made to the employee. The letter is available at [http://blue.usps.gov/humanresources/professionalportal/directreports/compensation/toolsandresources\\_compensationletters\\_cl04\\_050.shtml?](http://blue.usps.gov/humanresources/professionalportal/directreports/compensation/toolsandresources_compensationletters_cl04_050.shtml?)
- d. For specific instructions and guidance, see also Management Instruction (MI) EL-430-90-8, *Back Pay*, at <http://blue.usps.gov/cpim/ftp/manage/e430908.pdf>.

**Note:** Incomplete forms will be returned. Offices that are not Web-enabled, should contact the Greensboro HRSDC at 877-477-3273 for assistance.

Decisions resulting from arbitration, administrative agency, court, and pre-arbitration settlements must be initiated using PS Forms 8038 and 8039.

## 23-3 Employee Emergency Salary Issuance

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### 23-3.1 Overview

#### 23-3.1.1 Authorized Conditions

Postmasters and supervisors are authorized to issue emergency salary to an employee in the following circumstances:

- a. An employee receives a salary check that is substantially less than the amount due. Use AIC 554.
- b. An employee does not receive a salary check, which is listed in the payroll register as being issued. Use AIC 754.
- c. New employees, including casuals, do not receive a salary check due to a late PS Form 50, *Notification of Personnel Action*. Use AIC 554.

See part [23-3.2](#) for information on issuing an authorized emergency salary.

#### 23-3.1.2 Unauthorized Conditions

Postmasters and supervisors are not authorized to issue emergency salary in the following circumstances:

- a. The direct deposit amount is validated in the payroll register. The employee must contact his or her bank for resolution.
- b. The claim is for less than a full day of pay.
- c. The employee has been terminated.
- d. For equipment maintenance allowance.
- e. For an employee business expense.
- f. For back pay awards.
- g. For grievance settlements, if payment is due to the employee within 60 days.
- h. Employee receives a check and the check is subsequently lost or destroyed. (Follow procedure in part [23-1.6](#).)

### 23-3.2 Issuing Emergency Salary

#### 23-3.2.1 Forms Used

If the net amount cannot be determined for an emergency salary authorization, the unit manager may authorize an amount equal to 65 percent of the estimated gross as a guideline to calculate the net amount due.

If an employee receives a payroll check that is less than the amount due or the payroll register does not show that a check was issued to the employee, the supervisor completes top and bottom of the appropriate form and provides the form to the employee.

- PS Form 2240 for nonrural carriers.
- PS Form 2240-R for regular rural carriers.
- PS Form 2240-RA for auxiliary rural carriers.

**Note:** Do not authorize a payroll adjustment in AdjustPay if an emergency salary is issued.

If emergency salary is issued to a nonrural employee and is for both weeks of a pay period, the supervisor must do the following:

- a. Complete one PS Form 2240 for week 1 and another PS Form 2240 for week 2.
- b. On the Week 2 PS Form 2240, do the following:
  - (1) Complete bottom portion of the form, in lieu of PS Form 1608, *Emergency Salary Authorization*.
  - (2) Enter the amount of emergency salary to be issued for each week (Week 1 and Week 2).
  - (3) Complete the **Issuing Retail Unit Number (10 digit)** section of PS Form 2240 with the appropriate number.
  - (4) Enter the total amount of emergency salary issued in the **Total Amount of Advance for Pay Period** section of PS Form 2240.
  - (5) Ensure an amount is entered in both the Week and the Total box.

#### 23-3.2.2 PRU Procedure

The employee does the following:

- a. Signs the bottom of the appropriate PS Forms 2240, 2240-R, or 2240-RA indicating that the advance was received and agrees to repay the advance.
- b. Presents authorized PS Form 2240, 2240-R, or 2240-RA to the PRU.

The PRU does the following:

- a. Ensures that PS Form 2240, 2240-R, or 2240-RA is signed by both the employee and the authorizer.
- b. Issues a no-fee money order (AIC 100 and AIC 101) for the authorized amount according to the PS Form 2240, 2240-R, or 2240-RA and offsets with AIC 554 and AIC 586 on PS Form 1412. (For AIC 586, POS and eMOVES units use Reason Code 27, Payroll Adjustment, Payment Issued.)
- c. Ensures the no-fee money order and the PS Form 3544, *USPS Receipt for Money or Services*, or system-generated receipt (3544) is provided to the employee.
- d. Attaches the money order receipt and a copy of PS Form 3544 or system-generated receipt (3544) to a copy of the PS Form 2240, 2240-R, or 2240-RA and files locally.
- e. Submits the original PS Form 2240, 2240-R, or 2240-RA to the SIC.

**Note:** Following above procedures will result in automatic collection.

#### 23-3.2.3 Emergency Salary Issued for Nonreceipt of a Salary Check

If an employee does not receive a salary check which is listed in the payroll register as being issued, follow these procedures.

The supervisor does the following:

- a. Refers to the payroll register for the amount to be issued.
- b. Completes PS Form 1608 and provides to the employee.

The employee does the following:

- a. Signs the PS Form 1608.
- b. Presents authorized PS Form 1608 to the PRU.

The PRU does the following:

- a. The RA issues a no-fee money order (AIC 100 and AIC 101) for the authorized amount indicated on the PS Form 1608 and offsets with AIC 754 and AIC 586 on PS Form 1412. (For AIC 586, POS and eMOVES units use Reason Code 26, Emergency Salary.)
- b. The RA gives the no-fee money order and the PS Form 3544 or system-generated receipt (3544) to the employee.
- c. The RA attaches the money order receipt and a copy of PS Form 3544 to the PS Form 1608.
- d. The closeout employee files the PS Form 1608 locally as supporting documentation for PS Form 1412. Do not send PS Form 1608 to the SIC.
- e. The unit manager documents emergency salary issued and cleared:
  - POS units — The Unresolved Employee Items module in POS maintains the details of all pending employee items to be resolved by the unit.
  - eMOVES units — The Unresolved Employee Item report in eMOVES maintains the details of all pending employee items to be resolved by the unit.
  - IRT units — Use the Unresolved Employee Items Log — AIC 754 Emergency Salary Issued (see Appendix C, [Exhibit C-9](#)).

The emergency salary issued for a nonreceipt of a salary check must be collected from the employee when the original or replacement check is received by the employee.

**Note:** The supervisor of the unit reporting the emergency salary issued is responsible for local collection.

#### 23-3.2.4 **Grievance Settlement Prepayment**

If an employee is not paid within 60 days after submission of all the necessary grievance settlement documentation, then an interim emergency salary may be issued equal to 65 percent of the gross amount due, as long as the adjustment is for less than 80 hours. (See the following table for guidelines.)

Payroll

If the employee...	Can Emergency Salary Be Issued?	Documentation	Process	AIC
Is due a payment for grievance settlement within 60 days.	No	Appropriate documentation as required by Compensation.	The postmaster, manager, or supervisor submits the appropriate documentation as required by Compensation Letter 2004-050.	N/A
<p>Does not receive payment within 60 days after the grievance settlement is submitted to Accounting Services and the claim is for less than 80 hours.</p> <p><b>Note:</b> Grievance prepayments of 80 hours or more can not be issued locally.</p>	Yes	Appropriate documentation as required by Compensation and an authorized PS Form 1608.	<p>The postmaster, manager, or supervisor submits the appropriate documentation as required by Compensation Letter 2004-050.</p> <p>The employee signs the PS Form 1608 and presents the authorized form to the PRU.</p> <p>The PRU does the following:</p> <ol style="list-style-type: none"> <li>a. Issues a no-fee money order for the authorized amount and offsets with AICs 754 and 586 on PS Form 1412. (For AIC 586, POS and eMOVES units use Reason Code 26.)</li> <li>b. Files PS Form 1608 as supporting documentation for PS Form 1412.</li> <li>c. Documents emergency salary issued and cleared.                             <ul style="list-style-type: none"> <li>■ POS and eMOVES units — use the Unresolved Employee Items report in POS or eMOVES.</li> <li>■ IRT units — use the Unresolved Employee Items Log — AIC 754 Emergency Salary Issued (see Appendix C, <a href="#">Exhibit C-9</a>).</li> </ul> </li> </ol>	754
			<p>Emergency salary issued must be collected from the employee no later than receipt of check containing the adjustment.</p> <p><b>Note:</b> The supervisor of the unit issuing the no-fee money order is responsible for local collection of the emergency salary issued.</p>	354
Does not receive payment within 60 days after the grievance settlement is submitted to Accounting Services and the claim is for 80 hours or more.	No	Appropriate documentation as required by Compensation.	The postmaster, manager, or supervisor submits the appropriate documentation as required by Compensation Letter 2004-050.	N/A

To request a grievance prepayment for settlements of 80 hours or more, the authorizing manager or supervisor must send the request via one of the following:

- a. E-mail request to *Eagan.Grievance.Prepay@usps.gov*.
- b. Submit a written notification to the following address:

PAYROLL SERVICES – PL 9631  
ACCOUNTING SERVICES  
2825 LONE OAK PKWY  
EAGAN MN 55121-9631

## 23-4 Military Leave

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### 23-4.1 **Inquiries**

*Paid military leave* is authorized absence from postal duties without loss of pay, time, or performance rating. Paid military leave is granted to eligible employees who are National Guard members or Armed Forces Reservists.

Direct all employee inquiries to the employee's supervisor.

Direct all supervisor inquiries to the local TACS office.

### 23-4.2 **Allowance**

Postmasters and supervisors may request that a military leave allowance be established. The procedure is as follows:

- a. The postmaster or supervisor calls the local TACS office.
- b. The manager of the local TACS office processes the request by contacting Payroll Services. If the employee is eligible, Payroll Services will establish the military leave allowance.
- c. Military leave allowance can be verified by the employee's supervisor or the local TACS office.

The supervisor may view military leave balance information in TACS or TACS AdjustPay. The AAD935P3 and AAD935P4, Military-Leave Report, may also be used to determine whether military leave has been advanced.

## 23-5 Leave Buyback

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Leave buyback may be approved for those employees who are injured on the job with an approved claim for compensation.

All employee requests for leave buyback must be submitted to the District Injury Compensation Office.

District Injury Compensation Offices process an employee's requests for leave buyback and forward the documentation directly to Payroll Services:

For Social Security number range...	Mail the leave buyback request to the following address...
000-xx-xxxx to 365-xx-xxxx	PAYROLL SERVICES 2825 LONE OAK PKWY EAGAN MN 55121-9633
366-xx-xxxx to 999-xx-xxxx	PAYROLL SERVICES 2825 LONE OAK PKWY EAGAN MN 55121-9634

Use the U.S. Department of Labor forms available at <http://webapps.dol.gov/libraryforms/FormsByNum.asp>.

## 23-6 Carrier Drive-Out Agreements

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In accordance with Handbook EL-901, *Agreement between USPS and National Association of Letter Carriers, AFL-CIO*, carriers under the National Association of Letter Carriers (NALC) are eligible for carrier drive-out payments.

To compensate an NALC carrier for using his or her private vehicle for delivering mail and parcels follow these procedures:

- a. Prepare PS Form 1839, *Payment Record for Carrier Drive Out Agreements*, in triplicate each pay period. Record the carrier's name, EIN, and the amount due.
- b. Submit the approved original PS Form 1839 immediately after the end of the relevant pay period to the SIC. Allow one full pay period after submission to the SIC for processing.
- c. Give a copy of PS Form 1839 to the carrier.
- d. File a copy of PS Form 1839 locally.

To find out the status of a payment, call the Accounting Help Desk (AHD) at 866-974-2733.

## 23-7 Purchase of Right-Hand Drive Vehicles

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In accordance with the Memorandum Of Understanding Between The United States Postal Service and The National Rural Letter Carriers' Association, for the term of the 2006 National Agreement, a regular rural carrier, part-time flexible rural carrier, substitute, rural carrier relief, or rural carrier associate employee who has completed his or her probationary period, who purchases a manufactured right-hand drive vehicle, will receive a one-time payment of \$1,000 for purchasing and utilizing the right-hand drive vehicle for the purpose of providing service on his or her assigned route(s).

All federal, state, and local taxes as well as Federal Insurance Contributions Act and Medicare deductions are deducted from the \$1,000 payment.

The procedure for applying for the \$1,000 Right Hand Drive award is as follows:

- a. The eligible rural carrier submits the dealership-signed purchase order, vehicle invoice, bill of sale, or title to the supervisor or manager, who keeps the paperwork on file.
- b. The supervisor or manager submits the Request for Incentive Payment and/or USPS Waiver Offer for Purchase of Right-Hand Drive Vehicles with supporting documentation to the district Finance manager (DFM) for approval.
- c. The DFM verifies the form and supporting documentation. If approved, the local office maintains the supporting documentation.
- d. The DFM processes the award via the eAwards system. Do not submit award forms to the SIC.

Furthermore, a \$500 incentive payment is made for converting a vehicle to an acceptable right-hand drive vehicle, or for purchasing a qualified, used manufactured or converted right-hand drive vehicle. Refer to the memorandum for more information.

## 23-8 Requests for Payroll Information

### 23-8.1 Payroll Journal, Duplicate Earnings Statement, and Time and Attendance History

The following table explains how to handle requests for information related to the Payroll Journal, duplicate earnings statements, or time and attendance history.

Questions about...	Are handled by...
Payroll Journal	the local TACS office.
Duplicate earnings statement (employee inquiry)	the employee's assigned supervisor.
Duplicate earnings statement (supervisor inquiry)	the local TACS office.
Time and attendance history	the supervisor of the local TACS office.

### 23-8.2 Court-Related Salary Inquiries, Mortgage, Employment Verifications, and Other Agency Inquiries

When a field unit receives a court-related salary inquiry, mortgage inquiry, or other agency inquiry, they should do one of the following:

- a. Forward the request to the Greensboro HRSDC 877-477-3273.
- b. Inform the person seeking proof of employment of how to use the Work Number. The Work Number is an automated process for employment and income verification. The Postal Service employer code number is 12946. Access the Work Number by the following two options:
  - (1) Online at <http://www.theworknumber.com>.
  - (2) By calling 800-367-5690.

23-8.3 **Garnishment, Tax Levy, and Other External Deductions**

When an employee or other party requests information related to involuntary payroll deductions (e.g., garnishments, tax levies, child or spousal support, agency offsets, and bankruptcy), instruct the employee or other party to contact the Involuntary Deduction Unit:

- The telephone number is 651-406-3600.
- Office hours are Monday, Tuesday, Thursday, and Friday from 9:00 A.M. to 12:00 P.M. and from 1:00 P.M. to 3:00 P.M. Central Time.
- The address is as follows:  
INVOLUNTARY DEDUCTION UNIT  
ACCOUNTING SERVICES  
2825 LONE OAK PKWY  
EAGAN MN 55121-9650

This includes original requests for income withholding, as well as follow-up requests and inquiries.

23-8.4 **Postal Union Inquiries**

Direct all requests from the union for payroll information to the relevant supervisor or Labor Relations office.

23-8.5 **Office of Inspector General Inquiries**

Submit Office of Inspector General inquiries to the local TACS Office or Greensboro HRSDC.

23-8.6 **U.S. Savings Bonds (Replacement Requests), Thrift Savings Plan Inquiries, and Insurance Program Inquiries**

Contact the Greensboro HRSDC at 877-477-3273, option 5.

23-8.7 **W-2 Duplicate Requests and Income Tax Withholding Inquiries**

Use *PostalEASE* to request duplicate W-2s, or call the AHD at 866-9SHARED (866-974-2733).

## 23-9 Payroll-Related Forms Processed by the Scanning and Imaging Center

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The SIC processes the following payroll-related forms:

- a. PS Form 1164-A, *Claim for Reimbursement for Postal Supervisors*.
- b. PS Form 1221, *Advanced Sick Leave Authorization*.
- c. PS Form 1839, *Payment Record for Carrier Drive-Out Agreements*.
- d. PS Form 2240, *Pay, Leave, or Other Hours Adjustment Request*.
- e. PS Form 2240-R, *Rural Pay or Leave Adjustment Request for PS Form 1314*.
- f. PS Form 2240-RA, *Rural Pay or Leave Adjustment Request for PS Form 1314-A*.
- g. PS Form 8127, *Rural Carrier Supplemental Payment*.
- h. PS Form 3970-T, *Donated Leave Transfer*.
- i. PS Form 3239, *Payroll Deduction Authorization to Liquidate Postal Service Indebtedness*.

**Note:** When accompanied with an overpayment salary check, submit PS Forms 2240, 2240-R, and 2240-RA following procedure in part [23-1.9](#).

### 23-9.1 **Submitting PS Forms 1221 or 3970-T**

If the PS Form 1221 or PS Form 3970-T is related to a PS Form 2240 or PS Form 2240-R and requires an adjustment, place the PS Form 2240 or PS Form 2240-R on top of the package and attach with a paper clip.

Documents submitted together must relate to the same year, pay period, and week and the same employee.

### 23-9.2 **Submitting PS Form 3239**

Both voluntary and involuntary deductions for postal indebtedness must be submitted on PS Form 3239 and must include the invoice number.

# 24 Single Drawer Accountability Non-POS 2- and 4-Hour Offices

Chapter 24 describes the new policies of the Single Drawer Accountability (SDA), which is specifically designed for 2-hour and 4-hour non-POS Remotely Managed Post Offices. The policies streamline existing financial processes in order to add efficiencies that align with changing operational requirements and demands. SDA is a single accountability comprised of stamp stock, cash, postage meter, and money orders (no unit reserve stock or individual accountabilities). The chapter includes the following subchapters:

[24-1 Overview.](#)

[24-2 Responsibilities.](#)

[24-3 Security.](#)

[24-4 Money Orders.](#)

[24-5 Replenishing Single Drawer Accountability.](#)

[24-6 Meters.](#)

[24-7 SDA Accountabilities.](#)

[24-8 Banking Procedures for Single Drawer Accountability.](#)

[24-9 Unit Closeout Procedures.](#)

[24-10 Refunds and Exchanges.](#)

[24-11 Exchanges.](#)

## 24-1 Overview

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Single Drawer Accountability (SDA) is comprised of stamp stock, cash, and money orders consigned specifically to non-POS 2-hour and 4-hour offices, which are overseen by an Administrative Post Office.

The SDA Postmaster Relief and/or designee who work at the same office operate from a shared SDA including money order blocks and complete the daily PS Form 1412, *Daily Financial Report*.

SDA offices do not maintain the following:

- a. Individual accountabilities.
- b. Unit cash reserve.
- c. Unit reserve stock.
- d. PS Form 3959, *Stamp Stock Transactions and Daily Recap*.

- e. PS Form 3295, *Record of Stamps, Stamped Paper, and Non-Postal Stamps on Hand*.

The managing Administrative Post Office sets the accountability limits of the SDA office; the SDA must not exceed their current total unit accountability or a maximum of \$5,000, whichever is less. The accountability includes stamp stock and cash.

District Finance managers may approve an exception for the maximum stock limit. (See section [24-5.1.1](#).)

For customers requesting special orders, the Administrative Post Office may temporarily adjust the value of the SDA to meet customer demands. (See section [24-5.1.2](#).)

## 24-2 Responsibilities

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### 24-2.1 **Postmaster at Administrative Post Office**

The Administrative Post Office Postmaster is responsible for oversight of the SDA offices. The SDA includes stamp stock, cash, and money orders. The Administrative Post Office must ensure the timely performance of all SDA counts. The yearly stamp counts is randomly selected by the Accounting Service Center (ASC) based on financial risk and monitoring indicators.

### 24-2.2 **Postmaster Relief and/or Designee at 2- and 4-Hour Post Offices**

The SDA Postmaster Relief and/or designee are responsible for the safe keeping of the stamp/cash accountability, postage meter, and money order imprinter and for accurately reporting financial transactions.

## 24-3 Security

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The SDA Postmaster Relief and/or designee must provide adequate security for all accountable items. Accountable items include postal funds, stamp stock, blank money order stock, philatelic products, retail products, accountable receipts, postage meters, and money order imprinters.

### 24-3.1 **Equipment**

The following types of equipment must be used to secure accountable items:

- a. Burglar-resistant chests in fireproof safes or security containers located in walk-in vaults.
- b. Postal Service standard vaults or security containers.
- c. Security chests or burglar-resistant chest portion of fireproof safes.
- d. Fireproof safes or vaults not built to Postal Service standards.
- e. Lockable metal cabinets and file drawer.

**Note:** The equipment used to secure accountable items will vary among field units due to equipment availability.

## 24-3.2 Key and Safe Combination Controls

### 24-3.2.1 Single Drawer Accountability Controls

The SDA Postmaster Relief and/or designee must keep the SDA drawer keys and PS Forms 3977, *Duplicate Key Combination and Password*, in secured equipment as described under Security. (See subchapter [24-3.](#))

SDA office controls are as follows:

- a. The duplicate SDA drawer key must be maintained in a completed PS Form 3977; the SDA Postmaster Relief and/or designee sign the PS Form 3977 and write “No Witness Available” on the envelope, if applicable.
- b. The daily SDA drawer key must be stored at the closing of each day in secured equipment as described under Security.
- c. The SDA drawer keys must not be taken out of the building.
- d. The safe combination must be maintained in a completed PS Form 3977.
- e. All individual login IDs and passwords (including credit card) must be maintained in a completed PS Form 3977.
- f. PS Form 3902, *Log and Lock Examination*, must be completed for the semi-annual exams of PS Form 3977 and for the annual key exams.

### 24-3.2.2 Administrative Post Office Controls

Administrative Post Office controls are as follows:

- a. The Administrative Post Office must maintain a set of building keys for each SDA office in a completed PS Form 3977. The SDA building keys must be stored in a safe location in the Administrative Post Office for entry to the unit, if necessary.
- b. The Administrative Post Office must maintain the SDA office’s safe combination (if applicable) in a completed PS Form 3977.

**Note:** If the Administrative Post Office is responsible for multiple SDA offices, there will be a separate PS Form 3977 for the keys and safe combination for each location.

## 24-4 Money Orders

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Money order blocks are shared by the Postmaster Relief and/or designee who work at the SDA office.

### 24-4.1 Ordering Money Orders

The Postmaster Relief and/or designee must follow the following procedures to replenish money orders:

- a. Order money orders from SEAM using the offices authorized ordering system.
- b. Order money orders in increments of one hundred (100). Only one block can be ordered per order with a maximum quantity of 200 money orders on hand at a given time, unless approved by Administrative Post Office.
- c. Enter all Money Order blocks into eMoves immediately upon receipt and maintain record of all blank money order sets using the Money Order Block Report in eMoves.
- d. Issue money orders in the correct sequence.

#### 24-4.2 **Daily Procedures**

The following procedures must be followed daily to account for money orders:

- a. Print the eMoves Daily Money Order Listing report daily.
- b. When multiple employees work on the same day, each money order sold must be annotated with the employee's name who sold the corresponding money order.
- c. On a daily basis, prior to opening for business, verification must be performed to ensure no money orders are missing. To perform verification: verify the next available money order in block and by comparing against the previous day's eMoves Daily Money Order listing report.
- d. All money order discrepancies must be reported to the Administrative Post Office Postmaster for immediate research.
- e. If the Administrative Post Office researches and finds there is an issue with a missing money order then:
  - (1) Record the money order in your reporting technology as missing.
  - (2) If blank money orders are lost or stolen, the Administrative Post Office Postmaster must immediately contact the U.S. Postal Inspection Service (USPIS) and report the serial numbers of the missing forms.

**Note:** If blank money order forms are recovered, void them and notify the inspector in charge.

#### 24-4.3 **Bait Money Orders**

Bait Money orders are signed for by the SDA Postmaster Relief and/or designee. All bait money orders must be accounted for on a Bait Money Order Control Log, reference the Bait Money Order Management Instruction.

## 24-5 Replenishing Single Drawer Accountability

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### 24-5.1 **Stock Limits**

The managing Administrative Post Office sets the accountability limits of the SDA office; the SDA must not exceed their current total unit accountability or a maximum of \$5,000, whichever is less. The accountability includes stamp stock and cash.

#### 24-5.1.1 **Exceptions to Authorized Limit**

The Administrative Post Office Postmaster may request an exception to increase the accountability limits for their SDA office when sales exceed the stock on hand. Supporting documentation showing that postage sales are in excess to maintain the accountability limit must be prepared and provided in an email to justify the proposed increase to the District Finance Manager. Accountability thresholds for consideration will be based on a progressive scale starting at \$7500 to a maximum amount of \$10,000.

The District Finance Manager evaluates each request and if approved forwards the email authorizing the level of change to the St Louis Accounting Service Center to the FSB Sys Acct (*FSBSysAcct@usps.gov*). The subject line must state "SDA Accountability Exception", the email must include the PFC, cost center, unit name, and approved accountability limit.

#### 24-5.1.2 **Temporary Increases to Stock Limits**

The Administrative Post Office Postmaster may temporarily adjust the value of the SDA due to customers requesting special orders. The maximum stock level must be reduced as soon as customer needs are met.

### 24-5.2 **Ordering Stock**

The Postmaster Relief and/or designee must order and replenish the SDA as follows:

- a. Replenish SDA according to ordering schedule set by the Stamp Distribution Centers (SDC/SDO).
- b. Maintain SDA to a maximum of \$5000, which includes stamp stock and cash.
- c. Exceptions are as follows:
  - (1) Increased accountability limit was approved by the District Finance Manager.
  - (2) Administrative Post Office Postmaster temporarily approved the increase in stock level for customer's special request.
- d. Order stamp stock through SEAM using the eBuy2 ordering system; the Administrative Post Office Postmaster is the approver for the stamp stock order and ensures the accountability level is maintained.
- e. The SDA receives minimal amounts of automatic shipments of newly issued stamps.

### 24-5.3 Receiving Stock

When the stamp stock is received from the SDC/SDO or Administrative Post Office, the Postmaster Relief and/or designee must do the following:

- a. Count the stock and verify with a witness, if no witness available, write “NWA” and initial.
- b. Sign PS Form 17, *Stamp Requisition/Stamp Return*, as the person receiving the stock.
- c. Enter the amount of stock received in AIC 841 on the Unit PS Form 1412 in eMoves.
- d. Maintain a copy of the completed PS Form 17 with the daily financial paperwork.
- e. The SDA Postmaster relief and/or designee must notify the Administrative Post Office Postmaster of any discrepancies with PS Form 17 from the SDC/SDO or the Administrative Post Office.
- f. The Administrative Post Office researches the discrepancy and informs the SDA if any financial entries are necessary.

## 24-6 Meters

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SDAs are required to have a postage meter, due to limited accountability requirements. The cost of the meter rental is funded by the district.

### 24-6.1 Meter Vendor

Pitney Bowes is the required vendor for new meter procurement.

#### 24-6.1.1 Initial Order

To order a Pitney Bowe postage meter:

- a. Use eBUY2, which will open up on the MyProcure IT Tab.
- b. Select “Postage Meters and Supplies” under List of USPS Preferred Products on the front page of eBUY2
- c. You will need to order the following:
  - (1) DM100 *New Meter 1QTR Rent* which triggers Pitney Bowes to ship a new meter.
  - (2) PS Form 3602-PO, *Postage Collected Through Post Office Meter*.
  - (3) 620-9, *Postage Tape Sheets for PB Meter* – order as many labels as you need.

**Note:** New meters come with enough ink for 3,000 impressions. Additional ink may be ordered via item # 793-5.

#### 24-6.1.2 Meter Renewal

After the meter is received, offices have the option to renew through the end of the fiscal year. A meter arriving at any time in a quarter qualifies as the first quarter even if it is in the last month of the quarter. Postal quarters are as

follows: Quarter 1 (Oct.–Dec.), Quarter 2 (Jan.–Mar.), Quarter 3 (Apr.–June), and Quarter 4 (July–Sept).

Meter renewals must be completed via eBuy2 system for the quarters remaining in the fiscal year. The serial number of the postage meter is needed to order a renewal. To renew meter, follow the process stated above but order:

- a. DM100R – Renewal of Existing Pitney Bowes one for each quarter.
- b. Any ink or labels as needed.

eBuy2 is NOT to be used to request funds to add postage to the meter.

#### 24-6.2 **Replenishing Meters**

SDA offices should replenish postage meters as follows:

- a. The maximum per meter setting is \$1000, maximum total postage on meter should not to exceed \$1500.
- b. Use PS Form 3602-PO to record meter settings; report meters sales in AIC 110.
- c. Postage totals on meter are not part of the overall SDA.

#### 24-6.3 **Monthly Requirement for Meters**

All sites are *REQUIRED* to connect to their meter manufacturer *during the first week* of every month. This practice serves three purposes:

1. Verifies to the meter company that the meter is still actively being used.
2. Reports to USPS via the meter company through National Meter Accounting and Tracking System (NMATS) the postage that has been used on that specific meter since the last connection.
3. *Optional* – can add more postage if needed.

USPS requires that all postage meters be tracked by the meter companies who must verify the meter is being used in the location it was assigned to. Meters that do not report can be turned off by the meter company. The meter company must report these “missing/non-reporting meters” to the Inspection Service for revenue protection.

#### 24-6.4 **Postal Meter Help Line**

If assistance is needed, call the Postal Pitney Bowes Help Desk at 888-598-9551. The Help Desk customer service representatives are trained to understand the uniqueness of Postal meter operations.

Please do not call the phone number located on the actual meter; this phone number is for a non-Postal meter customer.

## 24-7 SDA Accountabilities

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#### 24-7.1 **Single Drawer Accountability Financial Documents**

SDA office must maintain the following files at their unit for review by the Administrative Post Office:

- a. PS Forms 3294, *Cash and Stamp Stock Count and Summary*.
- b. PS Forms 3368-P, *Accountability Examination Record*.
- c. PS Form 3369, *Consigned Credit Receipt*.
- d. PS Form 3902 and PS Form 3977, *Log and Lock Examination*.
- e. PS Forms 571, *Discrepancy of \$100 or More in Financial Responsibility* (if applicable).
- f. PS Form 2130, *Claim for Loss* (if applicable).

24-7.2 **Counting Requirements**

The Administrative Post Office Postmaster is responsible for counting the SDA maintained by the Postmaster Relief and/or designee at least once every fiscal year; however, the Administrative Post Office Postmaster may count more frequently at their discretion.

The ASC monitors the SDA’s and may direct the Administrative Post Office Postmaster to count more frequently than the once per fiscal year requirement.

**Note:** If an office was given an exception to exceed the \$5000 limit, the Administrative Post Office is required to perform the count twice a year, which the ASC will direct.

24-7.3 **Scheduling and Monitoring Counts**

Counts are randomly scheduled and monitored for compliance by the ASC.

The Administrative Post Office Postmaster must follow the following requirements:

- a. The count must be completed within 14 calendar days from the time of notification.
- b. The SDA must be counted before making any transactions.

24-7.4 **Forms Needed for Count**

The following table describes the forms used during scheduled and random counts of single drawer accountability.

Form to use...	To record...
PS Form 3294 (Manual), <i>Cash and Stamp Stock Count and Summary</i>	An examination of a stamp credit. The Administrative Post Office Postmaster and the Postmaster Relief and/or designee must complete an independent PS Form 3294.
PS Form 3368 -P, <i>Accountability Examination Record</i>	Stamp and cash credit count results
PS Form 571, <i>Discrepancy of \$100 or More in Financial Responsibility</i>	Discrepancy of \$100 or more in financial responsibility (if applicable)

#### 24-7.5 **Physical Count**

The Administrative Post Office Postmaster and the Postmaster Relief and/or designee must each perform an independent count and complete a separate PS Form 3294.

#### 24-7.6 **Completing the Count**

##### 24-7.6.1 **Recording Count Overages**

When there is a SDA overage, record the full amount of the overage in AIC 239 and AIC 699 on the Unit PS Form 1412 on the day of the count. This will adjust AIC 853 to the actual amount counted.

##### 24-7.6.2 **Recording Count Shortages**

When there is a SDA shortage, record the full amount of the shortage in AIC 639 and AIC 299 on the Unit PS Form 1412 on the day of the count. This will adjust AIC 853 to the actual amount counted.

## 24-8 Banking Procedures for Single Drawer Accountability

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The SDA consolidates funds generated from daily transactions into one bank deposit. SDAs must not make bank deposits for less than \$100.

*Exception:* Check items (checks, money orders, traveler's checks, etc.) should be deposited within 5 business days, even if the total deposit is less than \$100.

The SDA does not prepare a bank deposit for amounts less than \$100, but will record the funds in AIC 753, Cash Retained, on the PS Form 1412. The following business day, this amount is recorded in AIC 353, *Cash Retained on Hand From Previous Day*, and continues to be reported in AIC 753 and AIC 353 on subsequent business days until the funds available for deposit equal or exceed \$100 (or within the 5 business days for check items).

Postal funds recorded in AIC 753 must be retained in a secure location.

**Note:** The office must continue to report all financial transactions daily on Unit PS Form 1412.

## 24-9 Unit Closeout Procedures

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The SDA performs the unit closeout as follows:

- a. Complete PS Form 3602-PO and enter the calculated amount in AIC 110 on the Unit PS Form 1412.
- b. Run a calculator tape of money orders sold and enter the amount of money orders into AIC 100 and the amount of money order fees into AIC 101 on Unit PS Form 1412.
  - (1) Verify that the sequential order of money orders is continued from the previous day and that the amount, fees, issue ID, and date are correct.

- (2) Report any missing money orders in eMoves and to the Administrative Post Office to be reported immediately to the Inspection Service.
- (3) Report any voided money orders in eMoves. The Postmaster relief and/or designee ensure the serial was recorded as voided on the eMoves money order report and then destroys all parts of the voided money order.
- (4) When multiple employees work on the same day, each money order sold must be annotated with the employee name of who sold the corresponding money orders on the eMoves money order report.

**Note:** If unable to account for the dollar amount of a missing voucher, complete PS Form 6401, *Money Order Inquiry*, and mail to the SIC to retrieve a copy of the cashed item:

Scanning and Imaging Center (SIC)  
PO Box 5212  
Janesville WI 53547-5212

- c. Organize all supporting documents by type and calculate the amount by products and service and enter into the appropriate AICs (e.g., Post Office Box fees, lobby services revenue, etc.) on the Unit PS Form 1412.
- d. Post sales of retail products (if applicable) into the appropriate AICs on the Unit PS Form 1412.
- e. Run the Batch Close Report from the credit and debit card terminal(s) (if the unit had credit or debit card transactions for the day). Verify and account for all credit and debit card receipts. Enter the totals into AIC 762 and AIC 772 on the Unit PS Form 1412.
- f. Run a calculator tape of all checks accepted.
- g. Count the funds (cash, checks and money orders) to be deposited and enter the total amount into AIC 752 on the Unit PS Form 1412. (if < \$100 enter in AIC 753) - Prepare and dispatch bank deposit following procedures in part [9-1.2](#).
- h. Calculate the amount of postage sales and enter into the appropriate AICs (e.g., AIC 007, AIC 084, AIC 090) on the Unit PS Form 1412.
- i. Verify that AIC 840 matches the previous day's AIC 853 on the Unit PS Form 1412.
- j. Complete the Stamp Accountability section of the Unit PS Form 1412 as follows:
  - (1) Enter AIC 841 for stock received from stamp distribution center (SDC) or Postal Retail Unit (PRU)
  - (2) Enter AIC 848 for stock returned to the SDC/SDO or a PRU.
  - (3) Enter AIC 852, which includes the total of AICs 007–014, 084–089, 090–092, 094–097.
  - (4) Complete AIC 853 for ending accountability.
- k. Enter the information from the Unit PS Form 1412 into eMoves.
- l. Certify the Unit PS Form 1412 and upload as directed.

- m. Print the following documents:
    - (1) Unit PS Form 1412.
    - (2) Money Order and Missing Money Order reports.
    - (3) Any other supporting documentation as needed (i.e., WebBATS report).
  - n. File Unit PS Form 1412 with electronic signature and supporting documentations excluding PS Form 3544s for Post Office Box and Caller Service. Post Office Box rentals and renewals must be input into WebBATS.
  - o. File credit and debit card receipts in a separate and secure location.
  - p. Enter Express Mail label data into the Product Tracking System (PTS) Express Mail Label Entry application.
  - q. Secure stamps and cash in safe and lock.
  - r. Secure SDA drawer key.
- Note:** For financial differences, make adjustments, increase or decrease the incorrect AIC and offset to AIC 247 or AIC 647. (See section [8-6.1](#) for supporting documentation for AIC 247/647 activity.)
- s. Provide the Administrative Post Office Postmaster with the Unresolved Employee Item Report from your reporting technology.

## 24-10 Refunds and Exchanges

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### 24-10.1 Refunds

Use PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, to document all refund activities.

#### 24-10.1.1 Refunds Processed by Single Drawer Accountability Office

Refunds are limited at Single Drawer Accountability to cash refunds of \$35. Issuance of No Fee Money Orders is not permitted. To issue cash refunds of \$35 or less, the PM Relief and/or designee does the following:

- a. Have customer complete Part 1, Application and 5, Disbursements for Refunds, of PS Form 3533.
- b. Enter the amount of the refund in the appropriate refund AIC on the Unit PS Form 1412.
- c. If no witness is available, annotate on appropriate line “NWA”.

#### 24-10.1.2 Refunds Processed by Administrative Post Office

For the refund amount is greater than \$35, SDA must send PS Form 3533 to Administrative Post Office for approval and payment. If applicable, the APO office submits the PS Form 3533 to the Scanning and Imaging Center (SIC) for processing the refund payment following the guidelines in subchapter [21](#), for various types of refunds, and record in the proper AIC.

- a. Have customer complete Part 1 of PS Form 3533.

- b. The SDA Postmaster Relief and/or designee reviews the PS Form 3533 and ensures the form is complete and the proper support is provided.
- c. No entries are entered on the SDA Unit PS Form 1412.

### 24-10.2 **Postage Meter Strips**

To account for an erroneously printed, damaged, or spoiled Post Office meter strip, the SDA Postmaster Relief and/or designee must do the following:

- a. Complete Part 1, Application, of PS Form 3533 by printing his/her name in the customer block.
- b. Check the "Other Refunds" box in the Request Disbursement For section and enter AIC 509, Voided Postage Validation Imprinter (PVI) Labels.
- c. Attach the Post Office postage meter strips to the PS Form 3533.
- d. Complete Part 2, Verification of Disbursements, and sign as the certifying employee.
- e. Enter the amount of the refund in the AIC 509 on Unit PS Form 1412. File PS Form 3533 as supporting documentation.

## **24-11 Exchanges**

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Stamps may not be exchanged for cash. Customers may exchange stamps only for equivalent value stamps.

Maximum stamp exchange for damaged stamps must not exceed one coil of 100 stamps.

## Appendix A

# Account Identifier Code/General Ledger Account Crosswalk

The following table is sorted by account identifier codes (AIC) and contains corresponding general ledger account (GLA) numbers.

**AIC** — The account identifier code consists of three digits. It is used to classify financial transactions to the proper general ledger account.

**MASTER TITLE** — The name of the AIC.

**GENERAL DESCRIPTION** — This column describes detailed elements of the AIC.

**GLA Number** — The general ledger account number consists of eight digits and corresponds to a Financial Reporting Line where the AIC is reported.

**FPR** — Financial Performance Report.

**REVENUE** — This column describes the revenue account of the AIC corresponding to the following codes:

<b>No</b>	Not a Revenue AIC
<b>WIR</b>	Retail — Walk-In Revenue
<b>Retail</b>	Retail — Other Revenue (Not Walk-In)
<b>Comm</b>	Commercial Revenue
<b>Other</b>	All Other Revenue

The AIC list is available online at [http://blue.usps.gov/accounting/\\_xls/AIC-GLA\\_Crosswalk.xls](http://blue.usps.gov/accounting/_xls/AIC-GLA_Crosswalk.xls).

AIC	Master Title	General Description	GLA	FPR	Revenue
001–006	Reserved	Reserved.			N/A
007	Forever Stamp Sales – Window Services	This account is used to record <i>Forever Stamp</i> sales at Post Offices (POs) and postal retail units at the window services.	41110007	03	WIR
008–010	Reserved	Reserved.			N/A
011	Forever Stamp Sales – Internet – Mail – Phone	This account is used to record <i>Forever Stamp</i> sales by Internet, mail, and telephone orders.	41130011	06	RETAIL
012	Reserved	Reserved.			N/A

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
013	<b>Forever Stamp Sales – ABN Consignments</b>	This account is used to record revenues from <i>Forever Stamp</i> sales from ABN stamps on consignments. (Accounting Services Only)	41130013	06	RETAIL
014	<b>Forever Stamp Sales – APC</b>	This account is used to record <i>Forever Stamp</i> sales at the Automated Postal Centers (APC).	41130014	06	RETAIL
015–052	<b>Reserved</b>	Reserved.			N/A
053	<b>BRM/Postage Due Advance Deposits</b>	Funds collected and deposited into authorized customer's trust account for postage due and Business Reply Mails (BRM).	25311053	N/A	NO
054	<b>Customs Collections</b>	Funds collected from delivery of customs duty parcel, Customs and Border Protection (CPB), CBP Form 3419ALT (Integrated Retail Terminal (IRT), and POS ONE only).	25311054	N/A	NO
055	<b>Express Mail Advance Deposits</b>	Funds collected and deposited into authorized customers Express Mail® corporate account for prepayment of express mails.	25311055	N/A	NO
056	<b>Reserved</b>	Reserved.			N/A
057	<b>Employee Stamp Credit Overage</b>	This account is used to record the full amount of an employee stamp credit overage, if it exceeds the authorized tolerance, when employee stamp credit count is performed.	25311057	N/A	NO
058–067	<b>Reserved</b>	Reserved.			N/A
068	<b>Employee Cash Overage</b>	This account is used to record the full amount of an employee cash credit overage, if it exceeds the authorized tolerance, when employee cash credit count is performed, also used to record bank deposit overage at closeout of window service employee. In addition, this will be used by San Mateo Accounting Service Center (SMASC) to report cash overages from customer Centralized Accounting Processing System (CAPS) accounts.	25311068	N/A	NO
069	<b>Reserved</b>	Reserved.			N/A
070	<b>Customer Permit Account Advance Deposit</b>	Funds collected and deposited into authorized customer trust accounts for periodicals-rate mailings, permit imprints, and conditional permits.	25311070	N/A	NO
071–073	<b>Reserved</b>	Reserved.			N/A

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<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
074	<b>Special Provisions Local Trust Adv. Deposit</b>	Funds collected and deposited in trust account authorized by local management as special provisions to businesses and government agencies governed by annual budget (once a year deposit) for future payment of postal products and services. This account is also used by SMASC to report CAPS customers advance deposits.	25311074	N/A	NO
075-082	<b>Reserved</b>	Reserved.			N/A
083	<b>Local Commemorative Envelopes Sales</b>	Funds collected from the sale of local commemorative envelopes.	44041083	05	WIR
084	<b>Breast Cancer Stamp Sales</b>	Funds collected from the sale of <i>Breast Cancer Semi-Postal</i> stamps.	41415084	03	WIR
085	<b>Reserved</b>	Reserved.			N/A
086	<b>Precanceled Stamp Sales</b>	Funds collected from the sale of Precanceled stamps.	41110086	01	COMM
087-089	<b>Reserved</b>	Reserved.			N/A
090	<b>Postage Stock Sales</b>	Funds collected from the sales of stamps, stamped paper, and other postage items except bird stamps and philatelic products.	41110090	03	WIR
091	<b>Bird Stamp Sales</b>	Funds collected from the sale of migratory bird stamps.	27110091	N/A	NO
092	<b>Philatelic Product Sales</b>	Funds collected from the sale of philatelic products (Items 8800 through 9999 only).	42107092	05	WIR
093	<b>Packaging Product Sales</b>	Funds collected from the sale of nationally authorized retail products such as padded mailing bags, mailing tubes, corrugated boxes, clasp envelopes, cassette mailers, postage stamp affixers, and strapping tape.	42101093	05	WIR
094	<b>Stamp By Mail, Internet and Phone</b>	Funds collected from the sale of Stamp-by-Mail, Internet and, phone orders fulfilled by designated offices. Revenue credits must be given to Post Offices servicing the customer ZIP Code.	41141094	06	RETAIL
095	<b>Reserved</b>	Reserved.			N/A
096	<b>Reserved</b>	Reserved.			N/A
097	<b>Reserved</b>	Reserved.			N/A

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
098	<b>Postal Related Merchandise Sales</b>	Funds collected from the sale of field-generated products, such as stationery, assorted paper products, apparel items, and other approved items that bear an official stamp or Postal Service image.	42102098	05	WIR
099	<b>Reserved</b>	Reserved.			N/A
100	<b>Domestic Money Order – Value</b>	Funds collected for the value of domestic money order issued to customer.	21111000	N/A	NO
101	<b>Domestic Money Order – Fee</b>	Funds collected from fees for domestic money order issued.	43311101	04	WIR
102	<b>International Money Order – Value</b>	Funds collected from the value of international money orders (MP1) issued.	21111000	N/A	NO
103	<b>International Money Order – Fee</b>	Funds collected from the fees for international money orders (MP1).	43315103	04	WIR
104	<b>Printed Stamped Envelopes (SFS Only)</b>	Funds collected from printed stamped envelopes ordered directly from the U.S. Stamped Envelope Agency on PS Form 3203 (Philatelic Fulfillment Center only).	41121104	06	RETAIL
105	<b>Sure Money Sales – Funds</b>	Funds collected for electronic Sure Money wire transfer processed at authorized offices.	23468105	N/A	NO
106	<b>Sure Money Sales – Fee</b>	Funds collected from the fees for Sure Money electronic wire transfer of funds.	44032106	04	WIR
107	<b>Reserved</b>	Reserved.			N/A
108	<b>Premium Forwarding Service Application Fees</b>	Funds collected from application fees for Premium Forwarding Service.	43350108	04	WIR
109	<b>Postage Validation Imprinter (PVI)</b>	Funds collected from postage printed through Postage Validation Imprinter (PVI) used at IRT and POS ONE offices.	41230109	03	WIR
110	<b>Post Office Postage Meters Sales</b>	Funds collected from postage printed by postal-owned and contract station postage meters as shown on PS Form 3602-PO.	41230110	03	WIR
111–112	<b>Reserved</b>	Reserved.			N/A
113	<b>Additional Postage Revenue</b>	Funds collected from customers that fail to meet mailing requirements or fees.	41240113	02	COMM
114	<b>Postage Due Invoices</b>	Funds collected from postage due/Business Reply Mail (BRM) with PS Form 3582-P and/or postage due log Form 3584.	41511114	02	COMM
115	<b>12-Month PO Box Fees</b>	Funds collected for 12-month (annual) PO Box fees.	43320115	04	WIR

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<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
116	<b>BRM, Qualified and Wt. Avg. Annual Acct Fee</b>	Funds collected from annual accounting fees of authorized customers with reduced postage payments for business reply mail. This accounting fee is in addition to the annual business reply permit fee.	43335116	01	COMM
117	<b>First-Class Presort Annual Mailing Fee</b>	Funds collected from annual fees of customers who mail first-class matter at the presort discount rate.	43336117	01	COMM
118	<b>Media and Library Mail Presort Mail Fees</b>	Funds collected from annual fees of customers who mail media mail or Library Mail at the presort discount rate.	43337118	01	COMM
119	<b>Reserved</b>	Reserved.			N/A
120	<b>Correction of Mailing List Fee</b>	Funds collected from fees for correction of mailing list.	43381120	04	RETAIL
121	<b>Permit Imprint First-Class Mail Postage</b>	Funds collected from permit imprint First-Class Mail (other than priority).	41416121	01	COMM
122	<b>Permit Imprint – Standard – Periodical Denied</b>	Funds collected from the Standard Mail rate when the periodicals rate is denied. Determine the difference between periodical rate and the Standard Mail rate.	44037122	01	COMM
123	<b>Lobby Services Revenue</b>	Funds collected from Post Office Box keys (refundable and non-refundable fees), PO Box lock replacement fee, unresolved overages from employee stamp credits (more than 1-year old), and unresolved overages from cash credits (more than 90-days old).	43350123	04	WIR
124	<b>Permit Imprint – Media and Library Mail</b>	Funds collected from permit imprint Package Services.	41418124	01	COMM
125	<b>Permit Imprint – Standard Mail – NonProfit</b>	Funds collected from permit imprint Non-Profit Standard Mail.	41414125	01	COMM

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
126	<b>Miscellaneous Non-Postal Revenue</b>	Funds collected from weighted-average BRM monthly fee, undeliverable customer account funds, loss of postal property, lost badges, money found loose in the mail, unclaimed money from Mail Recovery Center, fines and penalties, jury duty fees, jury or witness fees received while on court leave, personal telephone calls, telephone-related taxes, and Office of Workers' Compensation Programs (OWCP) check payable to the United States Postal Service (USPS).	44030126	07	OTHER
127	<b>Privacy Act Copying Fees</b>	Funds collected from fees for providing copies of Postal Service records as the result of Privacy Act requests.	43380127	04	RETAIL
128	<b>Reserved</b>	Reserved.			N/A
129	<b>Change of Address Information Fees</b>	Fees collected for furnishing changes of address information to customers (see Handbook AS-353, <i>Guide to Privacy and Freedom of Information</i> ).	43370129	04	WIR
130	<b>Permit Imprint – Std. Mail (Not Non-Profit)</b>	Funds Collected from permit imprint regular rate Standard Mail.	41411130	01	COMM
131	<b>Permit Imprint – Bound Printed Matter</b>	Funds collected from permit imprint Bound Printed Matter-Package Services.	41412131	01	COMM
132	<b>Permit Imprint-International (only) Postage</b>	Funds collected from International Permit Imprint mailings.	41413132	01	COMM
133	<b>Reserved</b>	Reserved.			N/A
134	<b>Business Reply Mail – Annual Permit Fee</b>	Funds collected from annual permit fees for business reply mail. This is in addition to the annual accounting fee.	43334134	01	COMM
135	<b>Periodicals- Outside County (only) Postage</b>	Funds collected from all periodicals for outside county only.	41310135	01	COMM
136	<b>Periodicals Payment – CPPS</b>	Funds collected from periodicals from Centralized Postage Payment System (New York Rates and Classification Service Center only).	41320136	01	COMM
137	<b>Stamps by Phone Handling Charges (SFS Only)</b>	Funds collected from handling and shipping charges for mail and telephone orders that are processed by Stamp Fulfillment Services (SFS). (SFS Only)	43340137	06	OTHER
138	<b>Bulk Standard Mailing Annual Fees</b>	Funds collected from fees for bulk mailings at Standard Mail rates.	43384138	01	COMM

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<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
139	<b>Periodicals Application Fees</b>	Funds collected from fees for the approved application to mail at periodicals postage rates.	43382139	01	COMM
140	<b>Permit Imprint Application Fees</b>	Funds collected from fees collected for the approved application to mail with permit imprints.	43383140	01	COMM
141	<b>Merchandise Return Service – Permit Fee</b>	Funds collected from fees for Merchandise Return Service.	43333141	01	COMM
142	<b>Parcel Select – Annual Mailing Fee</b>	Funds collected from fees paid by mailer for parcel post mail that is deposited by the mailer at the destination BMC.	43339142	01	COMM
143	<b>Permit Imprint Standard Mail – CPPS</b>	Funds collected from Standard Mail revenue generated through the Centralized Postage Payment System (New York Rates and Classification Service Center only).	41440143	01	COMM
144	<b>Permit Imprint Standard Nonprofit – CPPS</b>	Funds collected from Standard Mail revenue for non-profit mailers processed through the Centralized Postage Payment System (New York Rates and Classification Service Center only).	41441144	01	COMM
145	<b>Auction of Unclaimed Merchandise</b>	Funds collected from auctions held by mail recovery center to dispose of unclaimed merchandise found in the mails (Restricted to Mail Recovery Center).	44029145	07	OTHER
146	<b>Unclaimed Monies at MRC – (Restricted)</b>	Funds collected from mail with no return address, or incomplete or illegible address processed by the mail recovery center.	44028146	07	OTHER
147	<b>Services for Contractors</b>	Funds collected from reimbursements received from contractors for services performed for them by postal personnel. It includes assistance to railroads in loading and unloading cars and other terminal charges and assistance to contractors to keep the mail moving.	43387147	07	OTHER
148	<b>USPS Customs Fees and Storage Charges</b>	Funds collected from Customs fees and storage charges.	43391148	04	RETAIL

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
149	<b>Sale of Paper, Plastic and other Recyclables</b>	Funds collected from the sale of paper, plastic and other recyclables such as: batteries (nonvehicle), cardboard, fluorescent bulbs, glass, newsprint, pallets, printed matter from mail recovery center, plastic, rubber, shrinkwrap, twine, waste paper, and other recyclables.	44036149	07	OTHER
150	<b>Reserved</b>	Reserved.			N/A
151	<b>Vehicle Supplies and Serv – Reimbursements</b>	Funds collected from the sale of unserviceable motor vehicle parts, refunds for oil drums or other containers returned to suppliers and repairs to vehicles under warranty.	52955000	3H	0
152	<b>APC Stamp Stock Sales</b>	Funds collected from stamp stock sales at an APC.	41144152	06	RETAIL
153	<b>Damages to Property Other Than Vehicles</b>	Funds collected from damages to government-owned personal property under custody and control of the Postal Service other than motor vehicles, such as street letterbox equipment.	54911153	3N	OTHER
154	<b>Sale of Motor Vehicles</b>	Funds collected from sale, trade, or retirement (salvage) of motor vehicles.	45965000	07	OTHER
155	<b>Returns and Shipper-Paid Forwarding Acct Fee</b>	Funds collected from annual accounting fee for Bulk Parcel Return Service, Merchandise Return and Shipper-paid Forwarding Service customers.	43341155	01	COMM
156	<b>Sale of Misc Items and Non-Capital Equipment</b>	Funds collected from sale of miscellaneous items and non-capital equipment including damaged property not returned to service that is later sold, sale of unserviceable postal and building supplies not used in motor vehicle operations that are not assigned property numbers, sale of undeliverable perishable matter, proceeds from the sale of dead parcel post not sent to MRCs, and sale of scrap metals.	44036156	07	OTHER
157	<b>Sale of Postal Antiques</b>	Funds collected from the sale of postal antiques, collectibles, and items of historic value excluding real property.	44036157	07	OTHER
158	<b>6-Month PO Box Fees</b>	Funds collected from 6-month (semi-annual) PO Box fees.	43320158	04	WIR
159	<b>Premium Forwarding Service Fees</b>	Funds collected for Premium Forwarding Service provided.	43350159	04	WIR

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<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
160	<b>12-Month Caller Service Fees – APC</b>	Funds for 12-month (annual) caller service fees paid at APC.	43320160	04	RETAIL
161	<b>6-Month Caller Service Fees – APC</b>	Funds for 6-month (semi-annual) caller service fees paid at APC.	43320161	04	RETAIL
162	<b>Reimbursement for Damages to Vehicles</b>	Funds collected from damages to mail trucks or other vehicles.	54913162	3N	OTHER
163	<b>Reserved</b>	Reserved.			N/A
164	<b>SFS Philatelic Sales</b>	Funds collected for sales of philatelic items from Kansas City SFS. (SFS Only)	43397164	06	RETAIL
165	<b>Reserved</b>	Reserved.			N/A
166	<b>12-Month Caller Service Fees</b>	Funds collected for 12-month (annual) caller service fees.	43320166	04	WIR
167	<b>6-Month Caller Service Fees</b>	Funds collected from 6-month (semi-annual) caller service fees.	43320167	04	WIR
168	<b>Vehicle Warranty Reimbursements</b>	Funds collected from manufacturer reimbursements for warranty repairs performed by Vehicle Maintenance Facilities.	52951168	3A	OTHER
169	<b>Qualified BRM (QBRM) Quarterly Billing Fee</b>	Funds collected from quarterly fee for QBRM high-volume customers with lower per-piece handling charge. This is in addition to the annual accounting fee.	43342169	01	COMM
170–171	<b>Reserved</b>	Reserved.			N/A
172	<b>Bulk Parcel Return Service Annual Permit Fee</b>	Funds collected from annual permit fee collected from customers who use bulk parcel return service.	43384172	01	COMM
173	<b>SDO/SDC/SFS Stamp Stock Shortage</b>	This account is used to record a stamp stock shortage as a result of a stock count performed at stamp distribution offices (SDOs), stamp distribution centers (SDCs) or SFS.	56661173	44	NO
174	<b>Employee Demand – Bad Check Collection</b>	Funds collected from employees who accepted bad checks without following established procedures.	56214174	44	NO
175	<b>APC Overage</b>	Record the overage amount discovered as a result of vending machine credit and inventory count.	56661175	44	NO
176	<b>Reimbursement Miscellaneous Services, Non-Government Agencies</b>	Funds collected from commercially operated vending machines in CAG A–K Post Office lobbies to cover the utility cost, damage to Post Office personal property, reimbursement for dog bite damages and other miscellaneous reimbursements.	44030000	07	OTHER
177	<b>Reserved</b>	Reserved.			N/A

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
178	<b>12-Month PO Box Fees – APC</b>	Funds for 12-month (annual) PO Box fees paid at APCs.	43320178	04	RETAIL
179	<b>6-Month PO Box Fees – APC</b>	Funds for 6-month (semi-annual) PO Box fees paid at APC.	43320179	04	RETAIL
180	<b>Recovered Claims for Loss</b>	Funds collected from items recovered after a claim for loss has been filed.	56661180	44	NO
181–196	<b>Reserved</b>	Reserved.			N/A
197	<b>Bound Printed Dest BMC Annual Permit Fee</b>	Funds collected from permit fees for bound printed matter destination BMC/ASF.	43343197	01	COMM
198	<b>Freedom of Information Fees</b>	Funds collected from fees for supplying information under the Freedom of Information Act. (See Handbook AS-353, <i>Guide to Privacy and Freedom of Information.</i> )	43388198	04	RETAIL
199-201	<b>Reserved</b>	Reserved.			N/A
202	<b>Address Management and Mover's Guide (NCSC)</b>	This account is used to record revenue from Address Management Products and Services and Mover's Guide from the National Customer Support Center (NCSC).	44042202	07	COMM
203–222	<b>Reserved</b>	Reserved.			N/A
223	<b>Permit Imprint-Parcel Post Postage</b>	Funds collected from Package Services Permit Imprint Mail.	41419223	01	COMM
224	<b>Periodicals In-County (only) Postage</b>	Funds collected from In-County Periodicals Permit Imprint Mail.	41316224	01	COMM
225–230	<b>Reserved</b>	Reserved.			N/A
231	<b>Official Licensed Retail Products</b>	Funds collected from the sales of official licensed merchandise products including Warner Brothers products authorized by Retail/Marketing.	44043231	05	WIR
232–233	<b>Reserved</b>	Reserved.			N/A
234	<b>Permit – International Surface Air Lift (ISAL)</b>	Funds collected from International Surface Air Lift service.	41432234	01	COMM
235	<b>Permit – International Priority Airmail (IPA)</b>	Funds collected from International Priority Airmail service.	41433235	01	COMM
236	<b>Permit – Global Package Link (GPL)</b>	Funds collected from Global Package Link service.	41434236	01	COMM
237	<b>Permit Imprint- Priority Mail Postage</b>	Funds collected from Permit Imprint Priority mailings.	41410237	01	COMM
238	<b>Permit Imprint – Periodicals International</b>	Funds collected from foreign destination periodicals and requester publications mail.	41430238	01	COMM

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<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
239	<b>Floor Stock Overage (POS ONE SIA Offices)</b>	This account is used to record a stamp stock overage discovered as a result of a retail floor stock count performed at retail postal stores and Segmented Inventory Accountability (SIA) units.	56661239	44	NO
240	<b>Permit Imprint – Global Direct Inbound</b>	Funds collected from mailing statements of mailings originated from foreign countries and prepared in accordance with <i>Mailing Standards of the United States Postal Service</i> , Domestic Mail Manual (DMM) regulations. To be used by Permit Site locations only.	41645240	01	COMM
241	<b>Passport Photo Services</b>	Funds collected from Passport photo services provided at Passport locations.	43420241	04	WIR
242	<b>Transfer of Funds – CAPS</b>	Funds transferred from a local permit account to a CAPS account.	25314242	N/A	NO
243	<b>First-Class Mail International</b>	Revenue from bulk mail entered for First-Class International.	41413243	01	COMM
244	<b>Priority Mail International – Express Mail International</b>	Revenue from Priority Mail and Express Mail International.	41413244	01	COMM
245	<b>International Direct Sacks (Airmail M-Bags)</b>	Revenue from International Direct Sacks (Airmail M-Bags).	41413245	01	COMM
246	<b>Global Direct</b>	Revenue from Global Direct Letter Mail, Admail and Publications.	41413246	01	COMM
247	<b>Financial Differences Overage</b>	Financial overages due to discrepancies in Post Office's daily financial report, related to banking, debit/credit card, money order, 1412 discrepancies, and stock ledger (stock in-transit) exceptions. This amount is a credit (decrease) to the unit's expense account.	56203247	44	NO
248	<b>Copy Machine Revenue</b>	Funds collected from postal lobby copy machine at time of servicing the machine.	43350248	04	RETAIL
249	<b>Reserved</b>	Reserved.			N/A
250	<b>Global Bulk Economy</b>	Revenue from Global Bulk Economy (including GBE M-Bags).	41413250	01	COMM
251	<b>Inbound Direct Entry-Receptacle Handling Fee</b>	Funds collected from foreign postal administrations for the receptacle handling charges associated with inbound Direct Entry.	41625251	07	COMM
252	<b>Customs Fee Payment Offset (CAPS Only)</b>	Funds collected from customs fee payment withdrawn from CAPS account.	23210252	N/A	NO

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
253–254	<b>Reserved</b>	Reserved.			N/A
255	<b>Treasury Check Cashing Fee</b>	Funds collected from fees charged for cashing Treasury checks at POS ONE offices.	43350255	04	WIR
256–261	<b>Reserved</b>	Reserved.			N/A
262	<b>NCED Conference Services and Training Fees</b>	Funds collected from customers for the use of the NCED Norman Oklahoma's conference and training resources. This will only be used at the Training Facilities in Norman, Oklahoma.	44030262	07	OTHER
263	<b>Reserved</b>	Reserved.			N/A
264	<b>USPS Passport Acceptance Fee</b>	Funds collected from customers as acceptance fees charged by USPS for accepting passport applications. Only at authorized passport retail units.	43420264	04	WIR
265–271	<b>Reserved</b>	Reserved.			N/A
272	<b>APC Variable Rate Postage Meter Sales</b>	Funds collected from printed postage from variable rate postage meters at an Automated Postal Center (APC).	41226272	06	RETAIL
273–279	<b>Reserved</b>	Reserved.			N/A
280	<b>Disbursement Sent to ASC</b>	Funds due to customer processed through the Accounting Services with an authorized PS Form 3533. This requires an offset to a corresponding refund AIC.	25312280	N/A	NO
281–292	<b>Reserved</b>	Reserved.			N/A
293	<b>Change Funds Received</b>	Funds received from depository bank to the Post Office, in the form of coins, for window service operations. Authorization required from district finance manager.	11211293	N/A	NO
294–298	<b>Reserved</b>	Reserved.			N/A
299	<b>Stamp Shortage Offset (Floor Stock-Vending-APC)</b>	An offset account for stamp stock shortages in Retail Floor Stock, Stamp Vending and APC.	56661299	44	NO
300–324	<b>Reserved</b>	Reserved.			N/A
325	<b>National Trust Fund Offset (San Mateo ASC)</b>	An offset account used to balance the financial statement due to an entry made to AIC 425.	25311325	N/A	NO
326–352	<b>Reserved</b>	Reserved.			N/A
353	<b>Cash Retained On Hand from Previous Report</b>	Authorized funds retained from previous days business recorded into AIC 753.	11212000	N/A	NO
354	<b>Authorized Emergency Salary Cleared</b>	Funds collected to repay an authorized emergency salary issued.	13412000	N/A	NO
355	<b>Emergency Travel Advance Cleared</b>	Funds collected to repay an emergency travel advance issued.	13412000	N/A	NO

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AIC	Master Title	General Description	GLA	FPR	Revenue
356-363	<b>Reserved</b>	Reserved.			N/A
364	<b>Employee Cash Shortage Cleared</b>	Funds collected to clear employee cash credit shortage. This will also be used at CAPS (SMASC) to clear cash shortages.	13412000	N/A	NO
365-366	<b>Reserved</b>	Reserved.			N/A
367	<b>Stamp Credit Shortage Cleared</b>	Funds collected to clear employee stamp credit shortage.	13412000	N/A	NO
368-399	<b>Reserved</b>	Reserved.			N/A
400	<b>Cash Required</b>	Total of receipts recorded in PS Form 1412, <i>Daily Financial Report</i> . Must balance with AIC 800.			NO
401-424	<b>Reserved</b>	Reserved.			N/A
425	<b>National Trust Fund Offset (PostalOne!)</b>	Funds withdrawn from the national trust accounts held in San Mateo Accounting Service Center (SMASC).	25311425	N/A	NO
426-427	<b>Reserved</b>	Reserved.			N/A
428	<b>Lockbox Deposits – ABN and SFS Sales</b>	Records lockbox deposits related to the American Bank Note (ABN) consignment sales and the Kansas City Philatelic Fulfillment Center (PFC) sales.	11311428	N/A	NO
429-452	<b>Reserved</b>	Reserved.			N/A
453	<b>BRM/Postage Due Advance Deposit Withdrawal</b>	Funds withdrawn from BRM/Postage Due advance trust accounts with PS Form 3582-P to offset AIC 114, or customer written claim for withdrawal of funds.	25311453	N/A	NO
454-456	<b>Reserved</b>	Reserved.			N/A
457	<b>Employee Stamp Credit Overage Withdrawal</b>	Funds withdrawn from employee stamp credit overage to offset an employee shortage (local management approval required), or entry to AIC 123 if unclaimed after 1 year.	25311057	N/A	NO
458-467	<b>Reserved</b>	Reserved.			N/A
468	<b>Employee Cash Overage Withdrawal</b>	Funds withdrawn from employee cash overage to offset an employee shortage (local management approval required), or entry to AIC 123 if unclaimed after 90 days. Also, this will be used by SMASC for withdrawing overage amounts from CAPS customers.	25311068	N/A	NO
469	<b>Reserved</b>	Reserved.			N/A
470	<b>Customer Permit Account Withdrawal</b>	Funds withdrawn from authorized customer trust accounts for periodical-rate mailings, permit imprints and conditional permits.	25311470	N/A	NO

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
471-473	<b>Reserved</b>	Reserved.			N/A
474	<b>Special Provisions Local Trust Withdrawal</b>	Funds withdrawn from advance account deposited by businesses and government agencies governed by annual budget (once a year deposit) for payment of postal products and services. This account is also used by SMASC to withdraw from CAPS customers accounts.	25311474	N/A	NO
475-493	<b>Reserved</b>	Reserved.			N/A
494	<b>Postal Related Merchandise Costs</b>	Expense associated with retail products generated and purchased by Management Sectional Centers supplied to Post Offices for sale. These products include, but are not limited to, T-shirts, sweatshirts, baseball caps, pins, and tie clasps that bear an official postage stamp image.	52448494	38	NO
495-521	<b>Reserved</b>	Reserved.			N/A
509	<b>Voided Postage Validation Imprinter Labels</b>	This account is used to record PVI labels & PO meter strips that are damaged or printed in error, which offsets revenue sales.	41230509	03	WIR
522	<b>Transfer of Funds CAPS (San Mateo Only)</b>	Offset account for CAPS funds to be used by CAPS unit only.	25314522	N/A	NO
523	<b>Postal – Related Merchandise – Coupons</b>	Amount of postal-related merchandise coupons.	52474523	34	NO
524	<b>Local Commemorative Envelopes Refunds/ Expense</b>	Refunds for local commemorative envelopes, nonpersonnel expenses and offset to stamp purchased for the use of commemorative envelopes.	44041524	05	WIR
525	<b>Reserved</b>	Reserved.			N/A
526	<b>Refund Spoiled/Unused Customer Meter Stamps</b>	Refunds of spoiled/unused postage meter stamps from customer postage meter. A completed and authorized PS Form 3533 is required.	41596526	02	COMM
527	<b>Reserved</b>	Reserved.			N/A
528	<b>Refund Permit Postage and Fees</b>	Refunds related to permit mailings, postage amounts of permit mailings damaged by the USPS, and refunds of customer's annual bulk mailing fee if no mailings are made. A completed and authorized PS Form 3533 is required.	41597528	01	COMM
529-534	<b>Reserved</b>	Reserved.			N/A

Account Identifier Code/General Ledger Account Crosswalk

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
535	<b>Refund of Fees — Retail Services</b>	Reimbursement of refundable Post Office Box keys and refundable Post Office Box/Caller service fees. A completed and authorized PS Form 3533 is required.	43350535	04	WIR
536	<b>Reserved</b>	Reserved.			N/A
537	<b>Printed Stamped Envelope Refund (SFS Only)</b>	Refund of printed stamped envelopes redeemed because of contractor error (Stamp Fulfillment Services and Stamped Envelope Unit only).	41123537	06	OTHER
538	<b>Local Transportation</b>	Expense associated with refund of local transportation as reported on PS Form 1312, <i>Local Transportation Payments</i> , Standard Form 1164, <i>Claim for Reimbursement for Expenditures on Official Business</i> .	52453538	3K	NO
539	<b>Indemnity Claims Paid at Window</b>	Expense associated with payment of domestic unnumbered insured articles that are lost or damaged to be adjudicated by local Post Offices.	55321539	5G	NO
540	<b>Tolls and Ferriage</b>	Expense associated with payment of bridge, ferry, and highway tolls used in local transportation as evidenced by the tolls and ferriage receipts on PS Form 1164.	52455540	3K	NO
541	<b>Refund Value Added Service</b>	Refunds to mailing agents that perform value added service and submit mails at a rate less than the single piece rate (discounted rate). A completed and authorized PS Form 3533 is required.	41599541	01	COMM
542	<b>Reserved</b>	Reserved.			N/A
543	<b>Office Furniture and Expendable Equipment</b>	Expense associated with payment for noncapital office furniture and other expendable equipment procured locally within authorized limits.	52104543	32	NO
544–545	<b>Reserved</b>	Reserved.			N/A
546	<b>Office Supplies</b>	Expense associated with payment for non-custodial postal supplies. Office related supplies including supplies and parts for office equipment (VMFs included).	52102546	31	NO
547	<b>Clean Air Act — Fees (Pacific Area Only)</b>	Expense associated with payment of application fees, renewal fees, fines, and penalties for USPS installations established in connection with the Clean Air Act.	56501547	44	NO

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
548	<b>Servicing Vendor Copy Machine Reimbursements</b>	Reimbursements issued to servicing vendor of postal lobby copy machine.	43350548	04	RETAIL
549	<b>Refund of Unclaimed Monies at MRC</b>	Refunds of unclaimed money found in the mail with no return address, or incomplete or illegible addresses, processed at Mail Recovery Center.	44028549	07	OTHER
550–552	<b>Reserved</b>	Reserved.			N/A
553	<b>Refund Postage and Fees</b>	Refunds of postage and fees paid by retail customers not receiving the special services paid for at the time of mailing. A completed and authorized PS Form 3533 is required.	41598553	03	WIR
554	<b>Payroll Adjustment Payment Issued</b>	Payment issued to an employee for payroll adjustment, this is collected through the Automated Salary Advance Collection (ASAC) system. Requires PS Form 2240, <i>Pay, Leave, or Other Hours Adjustment Request</i> , to be submitted SIC.	13411554	N/A	NO
555–561	<b>Reserved</b>	Reserved.			N/A
562	<b>International Shipping Cost (SFS Only)</b>	Expenses related to international shipping at Stamp Fulfillment Services.	52433562	38	NO
563–571	<b>Reserved</b>	Reserved.			N/A
572	<b>Equipment Rental Expense</b>	Expense associated with payment for rental equipment other than ADP equipment, including installation cost (VMFs included).	54411572	37	NO
573	<b>Reserved</b>	Reserved.			N/A
574	<b>Stamps By Phone Handling Fees (SFS Only)</b>	Refund of Stamps By Phone handling fees (Kansas City Stamp Fulfillment Service only).	43340000	06	RETAIL
575–576	<b>Reserved</b>	Reserved.			N/A
577	<b>Medical Expenses – On - the-Job Injury or Illness</b>	Expense associated with payment for medical expenses resulting from examination and treatment of an employee who sustains an on-the-job injury or illness. Some examples of these expenses are office visits, X-rays, lab work, pharmaceutical bills, and fitness-for-duty examination.	52427577	35	NO

Account Identifier Code/General Ledger Account Crosswalk

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
578	<b>Medical Expenses – Routine Examinations</b>	Expense associated with payment of medical expenses not related to an on-the-job injury or illness. Examples of these expenses are pre-employment physical examinations and fitness-for-duty examinations required for any condition not resulting from an on-the-job injury or illness.	52428578	35	NO
579–582	<b>Reserved</b>	Reserved.			N/A
583	<b>Custodial Building Supplies</b>	Expense associated with payment for custodial building supplies.	52176583	31	NO
584–585	<b>Reserved</b>	Reserved.			N/A
586	<b>Fee Offset – No Fee Money Order</b>	Offset account for money order fees that were uncollected for money orders issued for authorized Post Office disbursements.	43313586	04	WIR
587	<b>Miscellaneous Services</b>	Expense associated with payment for office, noncustodial, custodial, and all miscellaneous services only.	52418587	34	NO
588	<b>Reserved</b>	Reserved.			N/A
589	<b>Customer Service Meetings</b>	Expense associated with payment authorized for refreshments used for official business meetings, employee recognition gatherings, group appreciation and customer appreciation meetings. Requires PCES manager approval.	56701589	44	NO
590	<b>Cost of Philatelic Sales (SFS Only)</b>	Expense associated with philatelic products manufactured, assembling, credit card sales fees, etc.	52442000	38	NO
591	<b>Operating/Training Meeting Expense</b>	Expense associated with authorized payment for meetings held in nonpostal facilities and refreshments served at operating or training meetings involving district office and associate offices.	56605591	44	NO
592	<b>Reserved</b>	Reserved.			N/A
593	<b>Special Occasion Expenses – PO Dedication</b>	Expense associated with authorized payment for the dedication of a postal facility, including refreshments and decorations.	56703593	44	NO
594	<b>Vehicle Fuel and Oil Expense Paid Locally</b>	Expense associated with payment for emergency purchases of fuel, oil and minor service of postal vehicles and washing vehicles at coin-operated car washers.	52151594	3H	NO

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
595	<b>Vehicle Sales Expense (VMF Only)</b>	Expense associated with payment for the sale of postal vehicles, such as advertising and auctioneer fees.	52412595	3H	NO
596	<b>Miscellaneous Advertising Expense</b>	Expense associated with payment of advertising and sales promotion expenses in marketing USPS products and services.	52325596	39	NO
597	<b>Tort Claims \$5000 or Less – Non Vehicle</b>	Expense associated with payment for the administrative settlement of claims under the Federal Tort Claims Act.	55216000	3M	NO
598	<b>Outside Printing and Reproduction</b>	Expense associated with payment for printing, reproduction, and graphics.	52435598	3U	NO
599–601	<b>Reserved</b>	Reserved.			N/A
602	<b>Alterations USPS Owned Buildings Expense</b>	Expense associated with payment of design and construction contracts for building improvement projects classified as expense (VMFs included).	54232602	3B	NO
603	<b>Rents Non-recurring, Private Lessors</b>	Expense associated with payment made for temporary space obtained for postal use due to relocation of operations during major alterations, conferences, holding Postal Service examinations, and for periods of heavy mail volume, such as Christmas period.	54121603	41	NO
604	<b>Vehicle Maintenance and Repair Paid Locally</b>	Expense associated with payment for maintenance and repair work performed by commercial providers with no contracts and/or does not accept the commercial fuel credit card and not paid for PS Form 8230.	54543604	3H	NO
605–607	<b>Reserved</b>	Reserved.			N/A
608	<b>Postal Related Products – Refunds</b>	Refunds of field generated products such as pins, T-shirts, sweatshirts, baseball caps, etc. which bear an official postage stamp image.	44043608	05	WIR
609	<b>Reserved</b>	Reserved.			N/A
610	<b>Uniform Cap Reimbursement – City Carrier and TE</b>	Expense associated with the uniform Cap purchased for new city carriers or transitional employee (TE) city carriers. Complete PS Form 3236.	51251113	19	NO
611	<b>Reserved</b>	Reserved.			N/A
612	<b>APC Shortages</b>	Record shortage amounts discovered as a result of vending machine credit count.	56661612	44	NO

## Account Identifier Code/General Ledger Account Crosswalk

AIC	Master Title	General Description	GLA	FPR	Revenue
613-615	<b>Reserved</b>	Reserved.			N/A
616	<b>TWX and Other Telegraphic Expense</b>	Expense associated with payment for TWX, ARS, and other telegraphic services billings (VMFs included).	54168616	45	NO
617	<b>Telecommunications Equipment Rental</b>	Expense associated with payment for the rental of telecommunications equipment, including installation costs.	54406617	45	NO
618-622	<b>Reserved</b>	Reserved.			N/A
623	<b>Refund of Premium Forwarding Service Fees</b>	Refund of fees for Premium Forwarding Service not rendered or cancelled.	43350623	04	WIR
624	<b>Refund of Miscellaneous Non-Postal Revenue</b>	Refund of amounts previously collected and recorded into AIC 126. A completed and authorized PS Form 3533 is required.	44030624	07	OTHER
625	<b>Reserved</b>	Reserved.			N/A
626	<b>Telecommunications Equip. Repair/Maintenance</b>	Expense associated with payments to private firms for repair and maintenance of telecommunications equipment.	54512626	37	NO
627	<b>Cost of Precanceling of Stamps at Post Office</b>	Expense associated with manufacturing of stamp die proofs and precanceling of stamps locally.	52441627	38	NO
628	<b>Safety Projects Expense</b>	Expense associated with payments of projects that are necessary to correct safety hazards or eliminate the potential for accidents at Post Offices. Costs include design, construction, and installation expenses (VMFs included).	52417628	3B	NO
629-631	<b>Reserved</b>	Reserved.			N/A
632	<b>Architectural Barriers Compliance Expense</b>	Expense associated with payments for architectural improvements for handicapped accessibility to postal facilities.	54232632	3B	NO
633	<b>Claim for Loss</b>	Expense associated with a claim for loss at a Post Office or postal retail unit, authorized by the Manager, Finance (District Office). PS Form 2130, <i>Claim for Loss</i> , required.	56661633	44	NO
634-635	<b>Reserved</b>	Reserved.			N/A
636	<b>Employee Receivables (Must submit Form 1902 with Form 3544 to Scanning &amp; Imaging Center)</b>	Employee receivable initiated due to employee financial indebtedness to USPS. Complete PS Form 1902, attach PS Form 3544, and submit to SIC.	13411636	N/A	NO
637-638	<b>Reserved</b>	Reserved.			N/A

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
639	<b>Floor Stock Shortage (POS ONE SIA Offices)</b>	This account is used to record a stamp stock shortage discovered as a result of a retail floor stock count performed at retail postal stores and Segmented Inventory Accountability (SIA) units.	56661639	44	NO
640	<b>Reserved</b>	Reserved			N/A
641	<b>Money Order Replacements Issued</b>	Replacement money order amount issued at the Post Office for a damaged non-negotiable postal money order (PS Form 6401 submitted to SIC).	21111641	N/A	NO
642–644	<b>Reserved</b>	Reserved.			N/A
645	<b>Sure Money – Refund of Principal</b>	Refund of Sure Money principal amount.	23468645	N/A	NO
646	<b>Sure Money – Refund of Fees</b>	Refund of Sure Money fees.	44032646	04	WIR
647	<b>Financial Differences Shortage</b>	Expense associated with financial shortages due to discrepancies in Post Office's daily financial report, related to banking, debit/credit card, money order, 1412 discrepancies and stock ledger (stock in-transit) exceptions. This amount is a debit (increase) to the unit's expense account.	56203647	44	NO
648–649	<b>Reserved</b>	Reserved.			N/A
650	<b>Reserved</b>	Reserved.			N/A
651–672	<b>Reserved</b>	Reserved.			
673	<b>SDO/SDC/SFS Stamp Stock Overage</b>	This account is used to record a stamp stock overage as a result of a stock count performed at stamp distribution offices (SDOs), stamp distribution centers (SDCs) or Stamp Fulfillment Services (SFS).	56661673	44	NO
674	<b>Reserved</b>	Reserved.			
675	<b>Building Occupancy – Moving Expenses</b>	Expense associated with payment for permanent moves from one building to another as well as moves to and from temporary quarters.	54135675	44	NO
676	<b>Express Mail Refunds</b>	Refund amount of Express Mail postage and fees due to service failures.	41590676	02	COMM
677	<b>Affirmative Action Development Expense</b>	Expense associated with payment from Affirmative Action Development funds.	54248677	44	NO
678–679	<b>Reserved</b>	Reserved.			N/A

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<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
680	<b>Cash Remitted EFT Payment</b>	Payments deposited into USPS bank account via EFT and validated by the Accounting Service Center (Accounting Services).	11211680	N/A	NO
681–683	<b>Reserved</b>	Reserved.			N/A
684	<b>Training – Instructor Fee Expense</b>	Expense associated with payment for instructors on a contract or fee basis (VMFs included).	52363684	3E	NO
685	<b>Training – Supplies &amp; Materials Expense</b>	Expense associated with payment for textbooks and other supplies for training purposes (VMFs included).	52367685	3E	NO
686–687	<b>Reserved</b>	Reserved.			N/A
688	<b>ADP Equipment Repair/Maintenance</b>	Expense associated with the payment of installation, repair, and maintenance of ADP equipment at postal units.	54511688	37	NO
689	<b>Reserved</b>	Reserved.			N/A
690	<b>Repairs – USPS Owned Buildings Expense</b>	Expense associated with payment for costs of design, construction, and support services for USPS-owned building repair projects classified as expense in accordance with the capital and expense criteria (VMFs included).	54231690	3B	NO
691	<b>Reserved</b>	Reserved.			N/A
692	<b>Alterations – Leased Buildings Expense</b>	Expense associated with payment for cost of design, construction, and support services for USPS-leased building improvement/alteration projects classified as expense in accordance with the capital and expense criteria (VMFs included).	54233692	3B	NO
693	<b>Reserved</b>	Reserved.			N/A
694	<b>Repairs – Leased Buildings Expense</b>	Expense associated with payment for cost of design, construction, and support services for USPS-leased building improvement/alteration projects classified as expense in accordance with the capital and expense criteria (VMFs included).	54234694	3B	NO
695	<b>Reserved</b>	Reserved.			N/A
696	<b>Waste Disposal Costs</b>	Expense associated with payment of waste disposal costs for recyclable material, dead mail, etc.	56607696	44	NO
697	<b>Compressed Natural Gas</b>	Expense associated with purchase and payment for compressed natural gas.	52153697	3H	NO
698	<b>Reserved</b>	Reserved.			N/A

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
699	<b>Stamp Overage Offset-Floor Stock-APC</b>	An offset account for stamp stock overages in Retail Floor Stock and APC.	56661699	44	NO
700-741	<b>Reserved</b>	Reserved.			N/A
742	<b>Web-Based Payment (Kansas City SFS Only)</b>	Online credit card payments via E-CAP. Only to be used by Kansas City Stamp Fulfillment Center.	11313742	N/A	NO
743-750	<b>Reserved</b>	Reserved.			N/A
751	<b>Cash Remitted Advance</b>	Daily generated postal funds remitted prior or in advance to the closeout of a window service employee.	11211000	N/A	NO
752	<b>Cash Remitted Final</b>	Daily generated postal funds, in excess of the authorized cash retained, remitted at close of business by the window service employee. At the unit level, daily funds in excess of the authorized cash reserved, deposited to the bank at the close of business.	11211000	N/A	NO
753	<b>Cash Retained Today</b>	Authorized funds retained/reserved after final cash remitted.	11212000	N/A	NO
754	<b>Authorized Emergency Salary Issued</b>	Authorized salary issued to an employee due to non-receipt of payroll check. Requires PS Form 1608, <i>Emergency Salary Authorization</i> , to be filed at the unit and local management pursue collection in accordance to national agreement and debt collection act.	13412754	N/A	NO
755	<b>Emergency Travel Advance Issued</b>	Authorized "emergency" travel advance (maximum of \$500) issued to employee, with the travel date no more than two weeks in advance, issued at local Post Office. Requires an approved PS Form 1011, <i>Travel Advance Request</i> , to be filed at the unit and local management pursue collection in accordance to national agreement and debt collection act.	13412755	N/A	NO
756-761	<b>Reserved</b>	Reserved.			N/A
762	<b>Credit Cards Remitted</b>	Amount of credit card charges as payment for authorized postal products and services.	11313422	N/A	NO
763	<b>Reserved</b>	Reserved.			N/A

Account Identifier Code/General Ledger Account Crosswalk

AIC	Master Title	General Description	GLA	FPR	Revenue
764	<b>Employee Cash Shortage</b>	This account is used to records the full amount of an employee cash credit shortage, if it exceeds the authorized tolerance, at the time an employee cash credit count is performed. Also, used to record bank deposit shortage at closeout of window service employee. In addition, this will be used by SMASC to report cash shortages from CAPS accounts.	13412764	N/A	NO
765-766	<b>Reserved</b>	Reserved.			N/A
767	<b>Employee Stamp Credit Shortage</b>	This account is used to record the full amount of an employee stamp credit shortage, if it exceeds the authorized tolerance, at the time an employee stamp credit count is performed.	13412767	N/A	NO
768-771	<b>Reserved</b>	Reserved.			N/A
772	<b>Debit Cards Remitted</b>	Amount of debit card charges as payment for postal products and services.	11313423	N/A	NO
773-774	<b>Reserved</b>	Reserved.			N/A
775	<b>Mailing On Line Funds Withdrawn (CAPS Only)</b>	Funds withdrawn from CAPS account for mailing on line transactions (Centralized Account Processing System only).	25316775	N/A	NO
776-799	<b>Reserved</b>	Reserved.			N/A
800	<b>Cash Accounted For</b>	Total of disbursements and deposits recorded in PS Form 1412, <i>Daily Financial Report</i> . Must balance with AIC 400.			NO
801-839	<b>Reserved</b>	Reserved			N/A
840	<b>Stamp Accountability Opening Balance</b>	Value of stamp stock opening balance as beginning accountability carried over from previous days PS Form 1412, <i>Daily Financial Report</i> , closing balance.	24100000		NO
841	<b>Stamp Stock Received</b>	Value of stamp stock received from SDO or SDC to the Unit Reserve. For individual employee's PS Form 1412, the value of stamp stock received from the unit reserve stock.			NO
842	<b>Reserved</b>	Reserved.			N/A
843	<b>Stock Adj. Overage (Floor Stock-APC-SFS)</b>	Adjustment to increase stamp accountability as a result of an overage in a stamp stock examination for SIA Retail Floor Stock and APCs.	24100843		NO
844	<b>Stock Increase – Revaluation</b>	Value of postage stock increase due to revaluation of stamp stock.			NO

<b>AIC</b>	<b>Master Title</b>	<b>General Description</b>	<b>GLA</b>	<b>FPR</b>	<b>Revenue</b>
845	<b>Stock Accountability (Subtotal)</b>	Subtotal of stamp stock accountability.			NO
846	<b>Stamped Envelope Discount</b>	Discount for the sale of full box-500 of stamped envelopes as shown on PS Form 3220, <i>Claim for Stamped Envelope Discount</i> .			NO
847	<b>Reserved</b>	Reserved.			N/A
848	<b>Stamp Stock Returned</b>	Value of stamp stock returned to the SDO or SDC from the unit reserve. For individual employee's PS Form 1412, the value of stamp stock returned to the unit reserve.			NO
849	<b>Stock Adj. Shortage (Floor Stock-APC-SFS)</b>	Adjustment to decrease stamp accountability as a result of a shortage in a stamp stock examination for SIA Retail Floor Stock and APCs.	24100849		N/A
850	<b>Stock Decrease — Revaluation</b>	Value of postage stock decrease due to revaluation of stamp stock.			NO
851	<b>Stamp Accountability (Subtotal)</b>	Subtotal of stamp stock accountability.			NO
852	<b>Total Stamp Accountability Sales</b>	Value of stamp stock reduced from sales reported in AICs 007 + 011-014 + 084 + 086 + 090-092 + 094 + 095 + 096 + 097 + 152 + 164.			NO
853	<b>Stamp Accountability Closing Balance</b>	Value of stamp stock closing balance as ending accountability for a unit. For individual employee's PS Form 1412, value of stamp stock closing balance as ending accountability for an employee.	24100000		NO
854-950	<b>Reserved</b>	Reserved.			N/A

## Appendix B

# Contacts and Addresses

## B-1 Postal Service Contacts

Office or Resource	Contact Information	Notes
Accounting Help Desk (AHD)	Telephone: 866-9SHARED (866-974-2733)	When calling the AHD, have your 10-digit unit finance number (UFN). Use the worksheet on the 2nd page of the following brochure. <a href="http://blue.usps.gov/accounting/_pdf/ahd_brochure_with_cert.pdf">http://blue.usps.gov/accounting/_pdf/ahd_brochure_with_cert.pdf</a>
	<a href="http://blue.usps.gov/wps/portal/accounting/accthelp/accthelpdesk">http://blue.usps.gov/wps/portal/accounting/accthelp/accthelpdesk</a>	
	E-mail: <a href="mailto:helpdeskaccounting-st.louis@usps.gov">helpdeskaccounting-st.louis@usps.gov</a>	In the Outlook address book, type <i>Help Desk, Accounting – St. Louis, MO</i> .
eBuy Help Desk	<b>Telephone:</b> 800-877-7435	Say “eBuy” when prompted.
ePasswordReset System	<a href="https://epasswordreset/PasswordResetWeb/">https://epasswordreset/PasswordResetWeb/</a>	See the Web site for the list of supported applications.
Involuntary Deduction Unit	MANAGER PAYROLL BENEFIT BRANCH 2825 LONE OAK PKWY EAGAN MN 55121-9650 <b>Telephone:</b> 651-406-3600	See part <a href="#">23-8.3</a> .
IT Support Line (General Help)	Telephone: 800-USPS-HEL(P) (800-877-7435)	
Material Distribution Center (MDC)	SUPPLY REQUISITIONS MATERIAL DISTRIBUTION CENTER 500 SW GARY ORMSBY DR TOPEKA KS 66624-9702 <b>Telephone:</b> 800-332-0317 <b>Fax:</b> 651-406-5583	
Scanning and Imaging Center	<a href="http://blue.usps.gov/wps/portal/accounting/processes/scanimage">http://blue.usps.gov/wps/portal/accounting/processes/scanimage</a>	
U.S. Postal Inspection Service (USPIS)	<b>Fraud Hotline:</b> 1-877-876-2455, option 4 from 8 A.M. to 4:30 P.M. in all time zones <b>Web site:</b> <a href="http://postalinspectors.uspis.gov">http://postalinspectors.uspis.gov</a>	For addresses of postal inspectors in charge, see <i>Administrative Support Manual (ASM)</i> Exhibit 221.11.

## B-2 Office of Inspector General Field Offices

OIG Field Office	Postal Districts
AREA SPECIAL AGENT IN CHARGE HEADQUARTERS DIVISION 1735 N LYNN ST ARLINGTON VA 22209-2020	
AREA SPECIAL AGENT IN CHARGE CAPITAL METRO AREA FIELD OFFICE 9201 EDGEWORTH DR RM 2030 CAPITAL HEIGHTS MD 20790-9998	Baltimore Capital Greensboro Mid-Carolinas Greater South Carolina Northern Virginia Richmond
AREA SPECIAL AGENT IN CHARGE EASTERN AREA FIELD OFFICE 300 STEVENS DR STE 350 LESTER PA 19113-1525	Appalachian-WV Central PA Cincinnati Columbus Erie Kentuckiana Northern Ohio Philadelphia Metro Pittsburgh South New Jersey
AREA SPECIAL AGENT IN CHARGE GREAT LAKES AREA FIELD OFFICE 433 W HARRISON ST 4TH FLR CHICAGO IL 60699-3916	Central Illinois Chicago Detroit Gateway Greater Indiana Greater Michigan Lakeland Northern Illinois Southeast Michigan
AREA SPECIAL AGENT IN CHARGE NEW YORK AREA FIELD OFFICE JERSEY CITY MAIN POST OFFICE 69 MONTGOMERY ST 2ND FLR JERSEY CITY NJ 07303-3800	Caribbean Central New Jersey Long Island New York Northern New Jersey Triboro Westchester
AREA SPECIAL AGENT IN CHARGE NORTHEAST AREA FIELD OFFICE 462 WASHINGTON ST WOBURN MA 01801-9600	Albany Boston Connecticut Maine Massachusetts New Hampshire-Vermont Southeastern New England Western New York

Contacts and Addresses

<b>OIG Field Office</b>	<b>Postal Districts</b>
AREA SPECIAL AGENT IN CHARGE PACIFIC AREA FIELD OFFICE PO BOX 90189 LONG BEACH CA 90809-0189	Bay Valley Honolulu Los Angeles Sacramento San Diego San Francisco Santa Ana Van Nuys
AREA SPECIAL AGENT IN CHARGE SOUTHEAST AREA FIELD OFFICE PO BOX 161288 ATLANTA GA 30321-1288	Alabama Atlanta Central Florida Mississippi North Florida South Florida South Georgia Suncoast Tennessee
AREA SPECIAL AGENT IN CHARGE SOUTHWEST AREA FIELD OFFICE 2124 L DON DODSON DR BEDFORD TX 76021-9996	Albuquerque Arkansas Dallas Fort Worth Houston Louisiana Oklahoma Rio Grande
AREA SPECIAL AGENT IN CHARGE WESTERN AREA FIELD OFFICE PO BOX 17147 DENVER, CO 80217-7147	Alaska Arizona Big Sky Central Plains Colorado-Wyoming Dakotas Hawkeye Mid-America Nevada-Sierra Northland Portland Salt Lake City Seattle Spokane

## B-3 Postal Inspection Service Local Divisions

<b>Area</b>	<b>Postal Districts</b>	<b>Postal Inspection Division</b>
Capital Metro	Atlanta	<i>ATL@uspis.gov</i>
	Baltimore	<i>WSH@uspis.gov</i>
	Capital	<i>WSH@uspis.gov</i>
	Greater South Carolina	<i>CLT@uspis.gov</i>
	Greensboro	<i>CLT@uspis.gov</i>
	Mid-Carolinas	<i>CLT@uspis.gov</i>
	Northern Virginia	<i>WSH@uspis.gov</i>
	Richmond	<i>CLT@uspis.gov</i>
Eastern	Appalachian	<i>PIT@uspis.gov</i>
	Central Pennsylvania	<i>PHL@uspis.gov</i>
	Cincinnati	<i>PIT@uspis.gov</i>
	Kentuckiana	<i>PIT@uspis.gov</i>
	Northern Ohio	<i>PIT@uspis.gov</i>
	Philadelphia Metro	<i>PHL@uspis.gov</i>
	South Jersey*	<i>PHL@uspis.gov</i>
	Tennessee	<i>ATL@uspis.gov</i>
	Western New York	<i>BST@uspis.gov</i>
	Western PA	<i>PIT@uspis.gov</i>
Great Lakes	Central Illinois	<i>CHI@uspis.gov</i>
	Chicago	<i>CHI@uspis.gov</i>
	Detroit	<i>DET@uspis.gov</i>
	Gateway	<i>CHI@uspis.gov</i>
	Greater Indiana	<i>DET@uspis.gov</i>
	Greater Michigan	<i>DET@uspis.gov</i>
	Lakeland	<i>CHI@uspis.gov</i>
	Northern Illinois	<i>CHI@uspis.gov</i>
	Southeast Michigan	<i>DET@uspis.gov</i>
Northeast	Albany	<i>BST@uspis.gov</i>
	Greater Boston	<i>BST@uspis.gov</i>
	Caribbean	<i>NWK@uspis.gov</i>
	Connecticut	<i>BST@uspis.gov</i>
	Long Island	<i>NYC@uspis.gov</i>
	New York	<i>NYC@uspis.gov</i>
	Northern New England	<i>BST@uspis.gov</i>
	Northern New Jersey	<i>NWK@uspis.gov</i>
	South Jersey*	<i>NWK@uspis.gov</i>
	Triboro	<i>NYC@uspis.gov</i>
Westchester	<i>NYC@uspis.gov</i>	
Pacific	Bay Valley	<i>SFC@uspis.gov</i>
	Honolulu	<i>SFC@uspis.gov</i>
	Los Angeles	<i>LAC@uspis.gov</i>
	Sacramento	<i>SFC@uspis.gov</i>
	San Diego	<i>LAC@uspis.gov</i>
	San Francisco	<i>SFC@uspis.gov</i>
	Santa Ana	<i>LAC@uspis.gov</i>
	Sierra Coastal	<i>LAC@uspis.gov</i>

Contacts and Addresses

<b>Area</b>	<b>Postal Districts</b>	<b>Postal Inspection Division</b>
Southwest	Alabama	<i>ATL@uspis.gov</i>
	Albuquerque	<i>FTW@uspis.gov</i>
	Arkansas	<i>FTW@uspis.gov</i>
	Dallas	<i>FTW@uspis.gov</i>
	Fort Worth	<i>FTW@uspis.gov</i>
	Houston	<i>HOU@uspis.gov</i>
	Louisiana	<i>HOU@uspis.gov</i>
	Mississippi	<i>ATL@uspis.gov</i>
	North Florida	<i>MIA@uspis.gov</i>
	Oklahoma	<i>FTW@uspis.gov</i>
	Rio Grande	<i>HOU@uspis.gov</i>
	South Florida	<i>MIA@uspis.gov</i>
	South Georgia	<i>ATL@uspis.gov</i>
	Suncoast	<i>MIA@uspis.gov</i>
Western	Alaska	<i>SEA@uspis.gov</i>
	Arizona	<i>PHX@uspis.gov</i>
	Big Sky	<i>SEA@uspis.gov</i>
	Central Plains	<i>DEN@uspis.gov</i>
	Colorado/Wyoming	<i>DEN@uspis.gov</i>
	Dakotas	<i>DEN@uspis.gov</i>
	Hawkeye	<i>DEN@uspis.gov</i>
	Mid-America	<i>DEN@uspis.gov</i>
	Nevada Sierra	<i>PHX@uspis.gov</i>
	Northland	<i>DEN@uspis.gov</i>
	Portland	<i>SEA@uspis.gov</i>
	Salt Lake City	<i>PHX@uspis.gov</i>
	Seattle	<i>SEA@uspis.gov</i>

*\* Postal Inspection Division for South Jersey District is based on the location of the unit.*

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Appendix C

## **Exhibits**



**Incoming Electronic Funds Transfer Fax Form**

*Reproduce this form locally, if necessary.*

**INCOMING EFT FAX FORM**

**To:**

Manager  
USPS Accounting Reconciliation Branch  
Attn: EFT Notification  
Fax Number: 651-406-3847

**From:**

(Agency or Customer) \_\_\_\_\_

(Contact Name) \_\_\_\_\_

(Address) \_\_\_\_\_

(Telephone Number) \_\_\_\_\_

**We have processed an electronic bank transfer of funds to a local U.S. Postal Service bank account. Apply the funds to the following:**

(Local Agency or Customer Name) \_\_\_\_\_

(Dollar amount of transfer) \_\_\_\_\_

(Reason for transfer: item/account number) \_\_\_\_\_

(10-digit unit finance number to which transfer is being sent) \_\_\_\_\_

(Name of Postal Unit to which transfer is being sent) \_\_\_\_\_

(Post Office Telephone Number) \_\_\_\_\_

Exhibit C-3  
**Foreign Coin Disposition Receipt**

<b>Foreign Coin Disposition Receipt</b>			
<b>Post Office or Unit Name</b>		<b>10-Digit Unit Finance Number</b>	<b>Date</b>
<b>Count</b>	<b>Value as U.S. Coin</b>	<b>Total Value</b>	
	\$1.00		
	0.50		
	0.25		
	0.10		
	0.05		
	0.01		
<b>Total Value of Foreign Coins Submitted:</b>			
<b>Witness (Please print name)</b>		<b>Supervisor (Please print name)</b>	
<b>Witness Signature</b>	<b>Date</b>	<b>Supervisor Signature</b>	<b>Date</b>

## Exhibit C-4

**Reason Codes**

The following AICs require a Reason Code to be entered to identify the type of transaction:

- AICs 247 and 647 — *Financial Differences* (POS, IRT, and eMOVES units).
- AICs 180 and 633 — *Claims for Loss* (POS, IRT, and eMOVES units).
- AIC 586 — *No-Fee Money Orders* (POS and eMOVES units).

All Reason Codes and their descriptions by AIC are listed in the following tables.

<b>Reason Codes for Financial Differences</b>		
<b>Code</b>	<b>Description</b>	<b>AIC</b>
01	Bank Discrepancy	247 & 647
02	1412 Discrepancy	247 & 647
03	Credit/Debit Card	247 & 647
04	Money Order	247 & 647
05	Stock Difference	247 & 647
06	Stamps by Mail	247 & 647
11	Cash Transfer	247 & 647
12	PO Box/Caller Service Adjustment	247 & 647
13	Miscellaneous	247 & 647
16	Recovered POS ONE Transactions	247 & 647
17	Master Trust	247 & 647
25	Employee Item Utility	247 & 647

<b>Reason Codes for Claims for Loss</b>		
<b>Code</b>	<b>Description</b>	<b>AIC</b>
07	Burglary or Robbery	180 & 633
08	Fire or Flood	180 & 633
09	Uncollectible Customer Account Items	180 & 633
10	Uncollectible Employee Items	180 & 633
14	Lost or Stolen Stamp Stock Shipments	180 & 633
15	Embezzlement	180 & 633

<b>Reason Codes for No-Fee Money Orders</b>		
<b>Code</b>	<b>Description</b>	<b>AIC</b>
26	Emergency Salary — (AIC 754)	586
27	Payroll Adjustment Payment Issued — (AIC 554)	586
28	Emergency Advance Travel (AIC 755)	586
29	One-time Local Purchase (AIC 587)	586
30	Refund — Retail and Packaging Products (AIC 608)	586
31	Postage Applied to BRM (AIC 528)	586
32	Money Order Replacement (AIC 641)	586
33	No Available Cash for Customer Change	586

<b>Reason Codes for No-Fee Money Orders</b>		
<b>Code</b>	<b>Description</b>	<b>AIC</b>
34	Refund — Spoiled/Unused Meter Postage (AIC 526)	586
35	Refund — PO Box, Fees & Misc. Revenue (AICs 535, 553)	586
36	Social and Rec Committee Fund Disbursement	586
37	Refund — Express Mail (AIC 676)	586
38	Refund — Sure Money (AIC 645, 646)	586
39	Refund — Premium Forwarding Service (AIC 623)	586
40	Same Day Debit Card Overcharge	586













**Supplier Check Stop Payment – Supplier Check Photocopy Request Form**

 **UNITED STATES  
POSTAL SERVICE.**

**Supplier Check Stop Payment – Supplier Check Photocopy Request Form**

Date: \_\_\_\_\_

Subject: Check one box:  Supplier Check Stop Payment Request  
(Stop Payment requests must be accompanied by Supplier request)  
 Supplier Check Photocopy Request

1. Supplier Name: \_\_\_\_\_

2. Check Number: \_\_\_\_\_

3. Check Amount: \_\_\_\_\_

4. Check Date: \_\_\_\_\_

5. Check Clear Date: \_\_\_\_\_

**Note:** For photocopy request only. Copy will be available 4 weeks after check clears.

6. Reason for request. (Check the applicable box):

<input type="checkbox"/>	Not received
<input type="checkbox"/>	Destroyed or damaged
<input type="checkbox"/>	Misplaced or lost
<input type="checkbox"/>	Stolen
<input type="checkbox"/>	Other

7. Requestor's Signature: \_\_\_\_\_  
(For internal/exceptional Stop Pay requests of USPS)

8. Requestor's Name and Telephone Number: \_\_\_\_\_

9. Send Replacement/Photocopy to: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Submit the completed form using e-mail, fax, or mail:

E-mail: **SMASC Check Copy**  
Fax: 650-577-6077  
STOP PAYMENT DESK (ACCOUNTING)  
ACCOUNTING SERVICES  
2700 CAMPUS DRIVE  
SAN MATEO CA 94497-9441

**Note:** In order to process the request, this form must be completely filled out.

Exhibit C-12

**Request Address Change to Which Payroll Checks Are Mailed**



**Date:**

MANAGER PAYROLL ACCOUNTING  
 475 L'ENFANT PLAZA SW ROOM 8800  
 WASHINGTON DC 20260-5243

**Subject:** Request to Update FNCM File for Mailing of Payroll Checks

When an office wants to change the address to which its payroll checks are sent, the postmaster or manager must notify Headquarters Payroll Accounting, which will update the Finance Number Control Master file. Use the letter below to list the finance number and associated mailing address. Attach additional pages if necessary.

The following finance numbers require payroll checks to be sent to the address indicated. (Attach additional pages if needed.)

Mail Salary Checks for Finance Number:	To This Address

**Note:** Payroll checks will be mailed for all pay locations within the finance number.

Please indicate below name of requestor and telephone number

\_\_\_\_\_

*(Requestor's Name)*

\_\_\_\_\_

*(Telephone Number)*

**Stop Pay – Check Replacement and Photocopy Request Form**



**Stop Pay – Check Replacement and Photocopy Request Form**

**1. TYPE OF REQUEST**

Please select a request type.

Stop Pay or Check Replacement Request     Check Photocopy Request     Inquiry Only

**2. PAYEE INFORMATION**

Payee Full Name: \_\_\_\_\_

Employee ID Number (EIN): \_\_\_\_\_

Pay Period (PP/YYYY) or Check Date: \_\_\_\_\_

Check Number (if known): \_\_\_\_\_

Net Check Amount: (if known)\$ \_\_\_\_\_

Type of Payment:     Regular Paycheck     Special Payment

Reason for Request:     Never Received     Stolen     Damaged/Mutilated

Lost             Other (Explain)

\_\_\_\_\_

\_\_\_\_\_

**3. REQUESTOR AND REQUESTING FACILITY INFORMATION**

Facility Name: \_\_\_\_\_

Facility Finance Number: \_\_\_\_\_

Facility Street Address: \_\_\_\_\_

Facility City/State: \_\_\_\_\_

Facility ZIP+4 code: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Contact Telephone: \_\_\_\_\_

Contact E-mail \_\_\_\_\_

Submit the completed form using e-mail, fax, or mail:

DISBURSING BRANCH  
ACCOUNTING SERVICES  
2825 LONE OAK PARKWAY  
EAGAN, MN 55121-9640  
**E-MAIL:** Mplsstop - Eagan, MN  
**FAX:** 651-406-2749

Exhibit C-14

**Paymaster Model 8100 Imprinter Return Form**

**PAYMASTER MODEL 8100 IMPRINTER RETURN FORM**

Postal retail units must call the Topeka Material Distribution Center (MDC) at 800-332-0317, option 4, option 4, for authorization prior to shipping.

Complete and send this form to the Topeka MDC when returning a Paymaster money order imprinter or requesting a replacement Paymaster money order imprinter.

✓ Check One	Paymaster Serial Number	Registered Mail Number
<input type="checkbox"/> Return (no replacement needed)		
Explain the reason for the return, i.e., conversion to POS, PO closing, etc.		
<input type="checkbox"/> Replacement (Damaged / malfunctioning)		
Explain the reason for replacement, i.e., broken handle, jammed, etc. (minor repairs can often be accomplished onsite with telephone assistance from the Topeka MDC. Call MDC Customer Service at 800-332-0317, option 4, option 4).		

Date Shipped \_\_\_\_\_

Unit Finance Number (10-digit) \_\_\_\_\_

Unit Name \_\_\_\_\_

Unit Address  
(City, State & ZIP™ Code) \_\_\_\_\_

Unit Telephone Number \_\_\_\_\_

Unit Contact Name \_\_\_\_\_

Signature \_\_\_\_\_

Send the Paymaster money order imprinter via Registered Mail™ service along with the original of this completed form to:

U.S. Postal Service  
 Building 302  
 500 S.W. Gary Ormsby Dr.  
 Topeka, KS 66624-9998

Retain a copy of the completed form for your records.

Exhibits

Exhibit C-15

**Employee Receivable Resolution Template**

EMPLOYEE RECEIVABLE RESOLUTION TEMPLATE			
Postal Installation(Name & Address)		Telephone (Including area code)	
State	Zip + 4 Code	Finance Number	Unit ID
Employee's Name and EIN		Invoice Number	Date
Grievance Settlement (No DFM Approval Required)			
<input type="checkbox"/> Attach grievance settlement document and submit to the address below.			
Date		Postmaster, Installation Head Signature	
Clear Receivable (Requires DFM Approval)			
<input type="checkbox"/> Clear Receivable - Non-Payroll Related (PS Form 2130, Claim for Loss)*			Finance Number
Explanation			
District Finance Manager			
<input type="checkbox"/> Approved	<input type="checkbox"/> Disapproved	Date	DFM Signature
Upon DFM approval, submit together with completed PS Form 2130 to		<b>FINANCE BRANCH            ACCOUNTING SERVICES            2825 LONE OAK PARKWAY            EAGAN MN 55121-9616</b>	
<b>* Note:</b> Accounting Services will close the account and expense the Unit Finance Number.			

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## Appendix D

# Forms and Retention Periods

This appendix contains a list of the forms mentioned in Handbook F-101.

<b>PS Form Number</b>	<b>Title</b>	<b>Instructions</b>	<b>Retention Period</b>
17	<i>Stamp Requisition/Stamp Return</i>	Requisition stamp stock from the stamp distribution office (SDO) or stamp services center (SSC), return stock to the SDO or SSC, or make an internal stock shipment. File copies locally.	2 plus current fiscal year
25	<i>Trust Fund Account</i>	Used for locally managed customer trust accounts.	3 years from last date of activity
571	<i>Discrepancy of \$100 or More in Financial Responsibility</i>	Submit original copy to the appropriate Office of Inspector General (OIG) field office (see Appendix <a href="#">B-2</a> for the list of OIG field offices). Forward a copy of the form to the district finance manager.	2 plus current fiscal year
824	<i>Journal Entry Form</i>	Form completed with information to disseminate expenses to the corresponding district finance numbers and forwarded to Accounting Services.	2 plus current fiscal year
1000	<i>Domestic or International Claim Inquiry</i>	Customer completes form to file an indemnity claim for loss or damage of an item mailed with insured services. Submit completed form to the appropriate address in accordance with part <a href="#">20-1.2</a> . Support documentation (i.e., proof of insurance, evidence of value) is retained for 2 years.	3 years beyond last action
1010	<i>eTravel Participant Enrollment Request</i>	Employees complete this form to request access to eTravel. Employee has the option to elect electronic funds transfer (EFT) to receive reimbursement for travel expenses. Retain until information is entered in eTravel.	N/A
1011	<i>Travel Advance Request and Itinerary Schedule</i>	Authorized advance issued for official travel of bargaining employees. Submit to the Scanning and Imaging Center (SIC) unless a local emergency travel advance is issued.	2 plus current fiscal year
1012-E	<i>eTravel Expense Report – Overnight Travel</i>	Bargaining employees claim reimbursement for overnight travel expenses and enter into eTravel. File locally.	3 years
1164	<i>Claim for Reimbursement for Expenditures on Official Business</i>	Complete this form to reimburse an employee for nonrecurring travel when eTravel or web alias is not an option.	2 plus current fiscal year

<b>PS Form Number</b>	<b>Title</b>	<b>Instructions</b>	<b>Retention Period</b>
1164-A	<i>Claim for Reimbursement for Postal Supervisors</i>	Supervisors' reimbursement authorized for supervising carriers, inspecting routes, motor vehicle, service operations, and airport ramp operations only. Submit authorized PS Form 1164-A to the SIC.	2 plus current fiscal year
1164-E	<i>eTravel Expense Report – Local Travel</i>	The traveler submits the completed form to the web alias that will enter the traveler's expenses in the eTravel system.	2 plus current year
1221	<i>Advanced Sick Leave Authorization</i>	Employees complete this form to request and obtain approval in advance for using sick leave.	3 years
1224	<i>Court Duty Leave – Statement Of Service</i>	An officer of the court completes this form to account for an employee's time off from his or her regular schedule of duty.	3 years
1236-A	<i>Weekly Loan, Transfer, and Training Hours</i>	Send recorded hours activity to the local Time and Attendance Collection System (TACS) office.	3 years
1312	<i>Local Transportation Payments</i>	Pay locally. Do not send to the SIC.	3 years
1314	<i>Regular Rural Carrier Time Certificate</i>	Record and certification of rural carrier service, pay, or leave adjustment.	3 years
1314-A	<i>Auxiliary Rural Carrier Time Certificate</i>	Record and certification of auxiliary rural carrier service.	3 years
1377	<i>Request for Payment of Postmaster Replacement, RSC F Postmaster Changes</i>	Record and certification of postmaster and postmaster replacement time and attendance information – support for entries in CTAPS.	3 years
1412	<i>Daily Financial Report</i>	Used for eMOVES units or used as backup for POS and IRT sites. File locally. Do not send to the SIC.	2 plus current fiscal year
1608	<i>Emergency Salary Authorization</i>	Used to issue emergency salary to a bargaining unit employee who did not receive a payroll check.	2 plus current fiscal year
1782	<i>Training Request and Authorization</i>	Follow the local practice to pay for individual nonpostal training. Support the payment with the approved PS Form 1782 and the certified receipts and/or invoices.	2 plus current fiscal year
1839	<i>Payment Record for Carrier Drive Out Agreements</i>	Submit completed and approved PS Form 1839 to the SIC.	2 plus current fiscal year
1902	<i>Justification for Billing Accounts Receivable</i>	Submit completed and approved PS Form 1902 to the corresponding address.	2 plus current fiscal year
1903	<i>Invoice and Statement</i>	Accounting Services completes PS Form 1903 for payroll deductions to liquidate indebtedness and sends it to the originating installation.	2 plus current fiscal year
1908	<i>Financial Adjustment Memorandum</i>	Used for employee's PS Form 1412 financial discrepancies. Employee financial adjustment required. Maintain locally.	2 plus current fiscal year
2130	<i>Claim for Loss</i>	Submit completed PS Form 2130 to the district Finance manager with supporting documentation. Do not send to the SIC.	2 plus current fiscal year

## Forms and Retention Periods

<b>PS Form Number</b>	<b>Title</b>	<b>Instructions</b>	<b>Retention Period</b>
2134	<i>EMCA Uncollectible</i>	The District Business Mail Entry Office prepares and submits the form to Eagan Accounting Services.	2 plus current fiscal year
2198	<i>Accident Report – Tort Claim</i>	Used for accidents involving injury or property damage of private persons. For guidelines, see subchapter <a href="#">19-7</a> , Quick Reference Payment Tables.	2 plus current fiscal year
2240	<i>Pay, Leave, or Other Hours Pay Adjustment Report</i>	Authorized by employee’s supervisor and presented to PRU for emergency salary, and then the PRU submits the form to the SIC.	3 years
2240-R	<i>Rural Pay or Leave Adjustment Request for PS Form 1314</i>	Authorized by employee’s supervisor and presented to PRU for emergency salary, and then the PRU submits the form to the SIC.	3 years
2240-RA	<i>Rural Pay or Leave Adjustment Request for PS Form 1314-A</i>	Authorized by employee’s supervisor and presented to PRU for emergency salary, and then the PRU submits the form to the SIC.	3 years
2856	<i>Damage Report of Insured Parcel and Contents.</i>	The PRU completes this form after inspecting the article and its contents. The PRU submits this form, along with PS Form 1000 to Accounting Services.	3 years
2933	<i>Register of Uncollected Customs Charges</i>	Complete listing of uncollected customs items. Submit with copies of CBP Form 3419ALT to the regional commissioner of Customs.	1 year
2944	<i>Receipt for Customs Duty Mail</i>	Receipt for customs duty mail paid. File locally.	2 plus current fiscal year
3077	<i>Request to Forward Salary Check</i>	When on leave or away from the office for an indefinite period, an employee completes this form to forward his or her paycheck to a designated address on file.	13 pay periods
3083	<i>Trust Accounts Receipts and Withdrawals</i>	Used to manage customer’s trust account activities. Filed locally.	2 plus current fiscal year
3203-X	<i>Personalized Envelope Order Form</i>	Completed for personalized stamped envelope orders. A separate order form is required for each address to be printed.	2 plus current fiscal year
3220	<i>Claim for Stamped Envelope Discount</i>	Completed form used to calculate and record discount for sale of full boxes of stamped envelopes.	2 plus current fiscal year
3236	<i>Uniform Allowance Cap Disbursements</i>	Invoice for uniform cap purchased. File locally.	2 plus current fiscal year
3239	<i>Payroll Deduction Authorization to Liquidate Postal Service Indebtedness</i>	Complete with the invoice number, authorized by employee’s supervisor and submitted to the SIC.	2 plus current fiscal year
3293	<i>APC Credit Examination</i>	APC system-generated count report, used when performing a count of an APC credit including the count results. File locally with APC files.	2 plus current fiscal year
3294	<i>Cash and Stamp Stock Count and Summary</i>	Used when performing a count of a cash and stamp stock credit including the count results. File locally with employee’s stamp and/or cash credit files.	2 plus current fiscal year

<b>PS Form Number</b>	<b>Title</b>	<b>Instructions</b>	<b>Retention Period</b>
3295	<i>Daily Record of Stamps, Stamped Paper and Non-Postal Stamps on Hand</i>	Used to record and manage detailed stamp stock accountability at manual units.	1 year
3368-P	<i>Accountability Examination Record</i>	Used to record results of stamp and/or cash credit counts assigned to an employee or contractor. File locally with employee's stamp and/or cash credit files.	2 plus current fiscal year
3369	<i>Consigned Credit Receipt</i>	Maintain locally to document the amount of stamp stock and/or cash consigned to an employee, a contractor, or a unit. File locally with employee's stamp and/or cash credit files.	2 plus current fiscal year
3533	<i>Application for Refund of Fees, Products and Withdrawal of Customer Accounts</i>	For completion of this form, refer to subchapter <a href="#">21-1</a> , Refunds and Exchanges, and Appendix <a href="#">E</a> , <a href="#">Refunds Quick Reference</a> .)	2 plus current fiscal year
3533-X	<i>Refund from Trust to Customer Confirmation</i>	System-generated form used to record a refund from permit account or transfer of funds from one permit account to another.	2 plus current fiscal year
3541	<i>Postage Statement – Periodicals – One Issue or One Edition</i>	To be used to record mailing of Periodicals One Issue or One Edition.	4 years
3541-M	<i>Postage Statement – Periodicals – All Issues in a Calendar Month</i>	To be used to record mailing of Periodicals All Issues in a Month.	4 years
3543	<i>(Special) Record of Periodicals Postage</i>	To be used to record Periodicals Postage.	4 years
3544	<i>USPS Receipt for Money or Services</i>	Accountable form maintained locally with daily financial records to support receipt of funds for products and services.	2 plus current fiscal year
3582-P	<i>BRM/Postage Due Invoice</i>	Customer's receipt for payment of BRM or Postage Due mail. The PS Form 3582-P should be prepared in duplicate.	2 plus current fiscal year
3584	<i>Postage Due Log</i>	Used to log BRM/MRS and postage due consigned to city, rural, and star route carriers. The same form is used to clear carriers of responsibility.	2 plus current fiscal year
3602-G	<i>Postage Statement – Penalty Permit Imprint</i>	Used to record Penalty Permit Imprint Mailings. Postage statement is to be included on PS Form 3633-G at the end of each day.	4 years
3602-PO	<i>Postage Collected Through Post Office Meter</i>	Support documentation for AIC 110. The CPU must submit its PS Form 1412 to its host Post Office.	4 years
3630-G	<i>Penalty Business Reply Mail Monthly Report</i>	Used as monthly report of Penalty Business Reply Mail. See Handbook DM-103, <i>Official Mail</i> , for instructions on completing this form.	4 years
3633-G	<i>Daily Activity Recap for Official Mail</i>	Used as daily recap for official mail activity. See Handbook DM-103, <i>Official Mail</i> , for instructions on completing this form.	4 years

## Forms and Retention Periods

<b>PS Form Number</b>	<b>Title</b>	<b>Instructions</b>	<b>Retention Period</b>
3637-G	<i>Batch Header for Official Mail</i>	On the first business day after the fifteenth of the month, PRU must submit completed OMAS batch header and supporting forms to the SIC.	2 plus current fiscal year
3638-G	<i>Penalty Mail Postage Due Monthly Report</i>	Used as monthly report of penalty mail Postage Due. See Handbook DM-103, <i>Official Mail</i> , for instructions on completing this form.	2 plus current fiscal year
3639-G	<i>Penalty Merchandise Return Service Monthly Report</i>	See Handbook DM-103, <i>Official Mail</i> , for instructions on completing this form.	2 plus current fiscal year
3813-P	<i>Insured Mail Receipt</i>	Record postage and fees for insured domestic mail.	2 plus current fiscal year
3816	<i>COD Mailing and Delivery Receipt</i>	Receipt for payment of COD items mailed and delivered. File locally.	2 plus current fiscal year
3821	<i>Clearance Receipt</i>	Clearance document of payment received for COD items delivered by carriers.	2 plus current fiscal year
3822	<i>COD Tag Transmittal</i>	Payments made to senders for COD items. File locally.	2 plus current fiscal year
3854	<i>Manifold Registry Dispatch Book</i>	Used to record accountable mails dispatched from one office to another.	2 plus current fiscal year
3881-X	<i>Supplier and Payee Electronic Funds Transfer (EFT) Enrollment</i>	Used by postal suppliers and other payees to initiate or to make changes to EFT payments.	2 years
3902	<i>Form 3977 Log and Lock Examination</i>	Used to record the semi-annual examination of PS Forms 3977 to ensure they are on hand and intact. Also used to record the annual examination of locks and keys in the unit (except duplicate keys on file in PS Forms 3977).	2 plus current fiscal year
3958	<i>Unit Reserve Stamp Stock Transaction Record</i>	Used at eMOVES units to manage unit reserve stamp stock activities. File locally.	2 plus current fiscal year
3970-T	<i>Donated Leave Transfer</i>	For use by personnel and finance offices only to record transfer of donated leave.	3 years
3971	<i>Request for or Notification of Absence</i>	Form completed as record of absence, approval, and recording of official time.	3 years
3977	<i>Duplicate Key, Combination, and Password Envelope</i>	Used to record and store duplicate keys, passwords, and log-on ID.	See section 3-8.2
4541	<i>Order-Invoice for Vehicle Repair</i>	For vehicle services payments, if paid through VMAS file locally. Submit to the SIC to support PS Form 8230 for payment.	3 years
4587	<i>Request to Repair, Replace, or Dispose of Postal-Owned Vehicle</i>	Form initiated by Vehicle Maintenance.	2 plus current fiscal year
4595	<i>Postal Vehicle Sale/Purchase Agreement</i>	For purchase of postal vehicle, file locally with copy of PS Form 3544.	2 plus current fiscal year
5006	<i>Payment Order Application for Sure Money (Solicitud Para Envio de Dinero)</i>	To be used as payment for Sure Money (Dinero Seguro). File locally.	2 plus current fiscal year

<b>PS Form Number</b>	<b>Title</b>	<b>Instructions</b>	<b>Retention Period</b>
5659	<i>Daily Passport Application (DS-11) Transmittal</i>	Completed to log all passport applications accepted during the day. Mail to the designated passport agency.	2 plus current fiscal year
6401	<i>Money Order Inquiry</i>	Completed to inquire on the status of a money order or to initiate replacement of a damaged or mutilated money order. Mail to the address on the form.	2 plus current fiscal year
7355	<i>Cleaning Agreement</i>	Used for a 1-year term or longer agreement. File locally. Also, complete CSLBAG attachment 5 and submit to the following address: Contract Cleaner Unit Accounting Services 2700 Campus Dr. San Mateo, CA 94497-9426	2 plus current fiscal year
7381	<i>Requisition for Supplies, Services, or Equipment</i>	Used for local requisitions when eBuy is not available. File locally with supporting documentation.	2 plus current fiscal year
8038	<i>Employee Statement To Recover Back Pay</i>	The manager of Human Resources must approve. Refer to PS Form 8039 for mailing instructions. Form sent to Accounting Services Payroll, Eagan.	N/A
8039	<i>Back Pay Decision or Settlement Worksheet</i>	This form is used to submit a claim for payment of back pay compensation authorized by a settlement agreement. Signature is required from the claimant, the Postal Service certifying officials, and the Postal Service final approval authority.	N/A
8105-A	<i>Funds Transaction Report (FTR)</i>	Customer completes this form when purchasing \$3,000 or more or when cashing \$10,000 or more in money orders in the same day. Form sent to SIC.	N/A
8105-B	<i>Suspicious Transaction Report (STR)</i>	After the customer leaves, an RA completes this form to report a suspicious transaction. Form sent to SIC.	N/A
8127	<i>Rural Carrier Supplemental Payment</i>	Authorized by Operations Program Support; submit to the SIC. See Handbook F-21, <i>Time and Attendance</i> .	3 years
8144	<i>Stamp Discrepancy Report</i>	Used by the SDO or SSC to report stamp stock shipment discrepancies. Submit to Manager, Stamp Acquisition & Distribution at Headquarters. File a copy locally.	2 plus current fiscal year
8230	<i>Authorization for Payment</i>	Used to process payments of invoices for supplies and services, OSHA payments, and applicable tort claims. Submit to the SIC with original invoice as supporting documentation. No accounting entries required on the unit's PS Form 1412.	2 plus current fiscal year

Forms and Retention Periods

<b>PS Form Number</b>	<b>Title</b>	<b>Instructions</b>	<b>Retention Period</b>
8231	<i>Vendor Payment 1099 Reporting Form</i>	Completed for a one-time emergency or sole source local payment for services via cash or no-fee money order. Submit form to the SIC the same day payment is made. The appropriate accounting entry is required on the unit's PS Form 1412.	2 plus current fiscal year
8232	<i>Payment for Personal Services Contracts</i>	Use to authorize payment for personal services contracts. After certification, submit to the SIC with the supporting invoice no later than COB Friday of week 2 of the pay period. File a copy of the supporting documentation locally for 120 days from the end of the month in which the 8232 was submitted to the SIC. (See part <a href="#">19-3.3</a> )	2 plus current fiscal year
CA-7a	<i>Time Analysis Form</i>	Used to report hours information from the TACS where the employee is located. Form sent to HR.	N/A
CBP 3419ALT	<i>Mail Entry-Customs</i>	PRUs keep the form until the end of the month and submit to the following address: Customs and Border Protection Collections and Refunds Analysis Branch 6650 Telecom Dr. Ste. 100 Indianapolis, IN 46278-2010	Until end of the month

**Notes:** Two years plus current fiscal year equals: current fiscal year up to September plus the 2 previous fiscal years.  
 On February 2011, you should have maintained all of FY 2009, all of FY 2010, the first 5 months of FY 2011 (October 2010 through February 2011), and the remaining months of FY 2011.  
 N/A = No retention period applies at Post Offices and postal retail units.

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## Appendix E

# Refunds Quick Reference

This appendix contains a quick reference guide to refunds.

## E-1 Supporting Documentation

Every PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, sent to the Scanning and Image Center (SIC) must include the following supporting documentation:

This type of unit....	Must include the following supporting documentation...
POS or IRT	System-generated customer receipt (PS Form 3544) for AIC 280 from postal retail unit (PRU).
BMEU <i>PostalOne!</i>	System-generated PS Form 3533-X.
BRM <i>PostalOne!</i>	System-generated PS Form 3533-X.
eMOVES	Copy of the unit's final PS Form 1412 printed from eMOVES that shows the AIC 280 entry.

## E-2 Quick Reference Table

Disbursement or Withdrawal	Amount	PS Form Used	Process	PS Form 1412 Entries
<b>Postage and Fees</b>				
Refund of postage and fees for services not rendered or for Delivery Confirmation service (after 30 days).	Up to \$500	PS Form 3533	Process reimbursement locally. Issue cash (\$25 limit) or no-fee money order. File PS Form 3533 locally.	Enter amount in AIC 553. For no-fee money order offset AIC 553 with AICs 100, 101, and 586. (For AIC 586, POS and eMOVES units use Reason Code 35, Refund — PO Box & Misc. Revenue.)
	\$500.01 and greater	PS Form 3533	Forward PS Form 3533 and the required supporting documentation to the SIC.	Enter amount in AIC 280 and offset to AIC 553.

<b>Disbursement or Withdrawal</b>	<b>Amount</b>	<b>PS Form Used</b>	<b>Process</b>	<b>PS Form 1412 Entries</b>
<b>Spoiled Unused Customer Meter Stamps</b>				
Refund of spoiled or unused postage meter.	Up to \$500	PS Form 3533	Process reimbursement locally. Issue cash (\$25 limit) or no-fee money order. File PS Form 3533 locally.	Enter amount in AIC 526. For a no-fee money order, offset AIC 526 with AICs 100, 101, and 586. (For AIC 586, POS, and eMOVES units use Reason Code 34, Refund – Spoiled/ Unused Meter Postage.)
	\$500.01 and greater	PS Form 3533	Forward PS Form 3533 and the required supporting documentation to the SIC.	Enter amount in AIC 280 and offset to AIC 526.
<b>Fees and Retail Services</b>				
Refund of Post Office Box keys and refundable Post Office Box and Caller Service fees.	Up to \$500	PS Form 3533	Process reimbursement locally. Issue cash (\$25 limit) or no-fee money order. File PS Form 3533 locally.	Enter amount in AIC 535. For a no-fee money order, offset AIC 535 with AICs 100, 101, and 586. (For AIC 586, POS, and eMOVES units use Reason Code 35.)
	\$500.01 and greater	PS Form 3533	Forward PS Form 3533 and the required supporting documentation to the SIC.	Enter amount in AIC 280 and offset to AIC 535.
<b>Customer Postage Meter Withdrawn</b>				
Amount refunded to customer when removing CMRS postage meter from service.	All	None	Refund processed by postage meter manufacturer.	None.
<b>Express Mail Refunds (EMCA Account)</b>				
Refund of postage and fees to Corporate Accounts for express mail service not rendered as guaranteed.	All	PS Form 3533	Refund processed by district business mail entry (BME), credit to EMCA account.	None.
Closed express mail corporate accounts (EMCA).	All	Customer's written request and PS Form 3533	Closed account processed by district business mail entry (BME). Forward PS Form 3533 and copy of account inquiry report showing closed account to the SIC.	None.

Refunds Quick Reference

<b>Disbursement or Withdrawal</b>	<b>Amount</b>	<b>PS Form Used</b>	<b>Process</b>	<b>PS Form 1412 Entries</b>
<b>Express Mail Refunds (Others)</b>				
Refund of postage and fees to other customers (non-EMCA) for express mail service not rendered as guaranteed.	Up to \$500	PS Form 3533	Process reimbursement locally. Issue cash (\$25 limit) or no-fee money order. File PS Form 3533 locally.	Enter amount in AIC 676. For no-fee money order offset AIC 676 with AICs 100, 101, and 586. (For AIC 586, POS, and eMOVES units use Reason Code 37, Refund — Express Mail.)
	\$500.01 and greater	PS Form 3533	Forward PS Form 3533 and the required supporting documentation to the SIC.	Enter amount in AIC 280 and offset to AIC 676.
<b>Sure Money Refunds</b>				
Refunds of Sure Money principal and fee amounts.	All	PS Form 3533	Process reimbursement locally with cash (if available) or issue a no-fee money order. File PS Form 3533 locally.	For cash, use AICs 645 and 646; this decreases cash to bank. For a no-fee money order, use AICs 100 and 101, and offset to AICs 645, 646, and 586. (For AIC 586, POS, and eMOVES units use Reason Code 38, Refund — Sure Money.)
<b>Post Office PVI Label Error</b>				
Spoiled, misprinted, or jammed PVI Labels.	All	PS Form 3533 (PVI Labels attached)	Process reimbursement locally. File PS Form 3533 locally.	Amount already recorded in AIC 109. Enter amount in AIC 553.
<b>Premium Forwarding Service</b>				
Unused portion of the weekly mailing charges. The initial application fee is nonrefundable.	All	PS Form 3533	Annotate the change requested on customer's application. Reimburse locally with a no-fee money order. File PS Form 3533 locally with PFS application.	Enter amount in AIC 623 and offset with AICs 100, 101, and 586. (For AIC 586, POS, and eMOVES units use Reason Code 39, Refund — Premium Forwarding Service.)
<b>Refund: Permit Postage &amp; Fees (PostalOne! Offices)</b>				
Funds deposited back to customer's account related to permit mailings, postage amounts of permit mailings damaged by the USPS and annual bulk mailing fee if no mailings are made.	All	PS Form 3533 and <i>PostalOne!</i> system-generated PS Form 3533-X	Enter transaction into <i>PostalOne!</i> File PS Form 3533 and system-generated PS Form 3533-X locally. Do not send to the SIC.	The <i>PostalOne!</i> system generates accounting entries to AIC 070 with an offset to AIC 528.

<b>Disbursement or Withdrawal</b>	<b>Amount</b>	<b>PS Form Used</b>	<b>Process</b>	<b>PS Form 1412 Entries</b>
<b>Refund: Permit Postage &amp; Fees (Non-PostalOne! Offices)</b>				
Funds deposited back to customer's account related to permit mailings, postage amounts of permit mailings damaged by the USPS, and annual bulk mailing fee if no mailings are made.	All	PS Form 3533	Credit refund amount back to customer's account. File PS Form 3533 locally.	Enter amount in AIC 070 and offset to AIC 528.
<b>Withdrawals: Trust Accounts (PostalOne! Offices)</b>				
Withdrawals and disbursements from customer's Permit account maintained at a BMEU or PRU.	All	Customer's written request, PS Form 3533 and <i>PostalOne!</i> system-generated PS Form 3533-X	Enter transaction into <i>PostalOne!</i> File a copy of the system-generated PS Form 3533-X locally with customer's request. Forward PS Form 3533 and the system-generated PS Form 3533-X to the SIC.	The <i>PostalOne!</i> system generates accounting entries to AIC 470 with an offset to AIC 280.
Withdrawals and disbursements from customer's BRM, postage due, MRS, or BPRS account maintained at a BMEU or PRU.	All	Customer's written request, PS Form 3533 and <i>PostalOne!</i> system-generated PS Form 3533-X	Enter transaction into <i>PostalOne!</i> File a copy of the system-generated PS Form 3533-X locally with customer's request. Forward PS Form 3533 and the system-generated PS Form 3533-X to the SIC.	The <i>PostalOne!</i> system generates accounting entries to AIC 453 with an offset to AIC 280.
<b>Withdrawals: Trust Accounts (Non-PostalOne! Offices)</b>				
Withdrawals and disbursements from customer's permit account maintained at a PRU.	All	Customer's written request and PS Form 3533	Withdraw amount from customer's account. File a copy of PS Form 3533 locally with customer's request. Forward PS Form 3533 and the required supporting documentation to the SIC.	Enter amount in AIC 280 and offset to AIC 470.
Withdrawals and disbursements from customer's BRM, postage due, MRS, or BPRS account maintained at a PRU.	All	Customer's written request and PS Form 3533	Withdraw amount from customer's account. File a copy of PS Form 3533 locally with customer's request. Forward PS Form 3533 and the required supporting documentation to the SIC.	Enter amount in AIC 280 and offset to AIC 453.

Refunds Quick Reference

Disbursement or Withdrawal	Amount	PS Form Used	Process	PS Form 1412 Entries
<b>Closing Out Trust Accounts (<i>PostalOne!</i> Offices – BMEU)</b>				
Permit – Customer Requested.	All	Customer’s written request, PS Form 3533 and <i>PostalOne!</i> system-generated PS Form 3533-X	Withdraw amount from customer’s account in <i>PostalOne!</i> File a copy of the system-generated PS Form 3533-X locally with customer’s request. Forward PS Form 3533 and the system-generated PS Form 3533-X to the SIC.	The <i>PostalOne!</i> system generates accounting entries to AIC 470 with an offset to AIC 280.
Permit – Postal Service Initiated.	\$25 or less	System-generated PS Form 3533-X	BMEU or PRU moves the amount in <i>PostalOne!</i> to AIC 126 until customer claims it. File the system-generated PS Form 3533-X locally.	The <i>PostalOne!</i> system generates accounting entries to AIC 126 with an offset to AIC 470.
	\$25.01 and greater	PS Form 3533 and the <i>PostalOne!</i> system-generated PS Form 3533-X	Withdraw amount from customer’s account in <i>PostalOne!</i> File a copy of the system-generated PS Form 3533-X locally. Submit PS Form 3533 and the system-generated PS Form 3533-X to the SIC. <b>Note:</b> If no confirmation of customer’s address, withdraw amount from <i>PostalOne!</i> and offset to AIC 126 (awaiting customer claim). File the system-generated PS Form 3533-X locally. Do not send any documentation to the SIC.	The <i>PostalOne!</i> system generates accounting entries to AIC 470 with an offset to AIC 280.

Disbursement or Withdrawal	Amount	PS Form Used	Process	PS Form 1412 Entries
<b>Closing Out Trust Accounts (<i>PostalOne!</i> Offices – BRM/Postage Due/MRS/BPRS)</b>				
BRM – Customer Requested.	All	Customer's written request, PS Form 3533 and <i>PostalOne!</i> system-generated PS Form 3533-X	Enter transaction into <i>PostalOne!</i> File a copy of the system-generated PS Form 3533-X locally with customer's request. Forward PS Form 3533 and the system-generated PS Form 3533-X to the SIC.	The <i>PostalOne!</i> system generates accounting entries to AIC 453 with an offset to AIC 280.
BRM – Postal Service Initiated.	\$25 or less	System-generated PS Form 3533-X	BMEU or PRU moves the amount in <i>PostalOne!</i> to AIC 126 until customer claims it. File the system-generated PS Form 3533-X locally	The <i>PostalOne!</i> system generates accounting entries to AIC 126 with an offset to AIC 453.
	\$25.01 and greater	PS Form 3533 and <i>PostalOne!</i> system-generated PS Form 3533-X	Withdraw amount from customer's account in <i>PostalOne!</i> File a copy of the system-generated PS Form 3533-X locally. Submit PS Form 3533 and the system-generated PS Form 3533-X to the SIC. <b>Note:</b> If no confirmation of customer's address, withdraw amount from <i>PostalOne!</i> and offset to AIC 126 (awaiting customer claim). File the system-generated PS Form 3533-X locally. Do not send any documentation to the SIC.	The <i>PostalOne!</i> system generates accounting entries to AIC 453 with an offset to AIC 280.

Refunds Quick Reference

Disbursement or Withdrawal	Amount	PS Form Used	Process	PS Form 1412 Entries
<b>Closing Out Trust Accounts (Non-PostalOne! Permit Offices)</b>				
Permit – Customer Requested.	All	Customer’s written request, PS Form 3533	Withdraw amount from customer’s account. File a copy of PS Form 3533 locally with customer’s request. Forward PS Form 3533 and the required supporting documentation to the SIC.	Enter amount in AIC 280 and offset to AIC 470.
Permit – Postal Service Initiated.	\$25 or less	PS Form 3533	Withdraw amount from customer’s account. File PS Form 3533 locally with cancellation letter.	Enter amount in AIC 126 and offset to AIC 470.
	\$25.01 and greater	PS Form 3533	Withdraw amount from customer’s account. File a copy of PS Form 3533 locally. Forward PS Form 3533 and the required supporting documentation to the SIC. <b>Note:</b> If no confirmation of customer’s address, withdraw amount from customer’s account using AIC 470 and offset to AIC 126 (awaiting customer claim). File PS Form 3533 locally. Do not send to the SIC.	Enter amount in AIC 280 and offset to AIC 470.

Disbursement or Withdrawal	Amount	PS Form Used	Process	PS Form 1412 Entries
<b>Closing Out Trust Accounts (Non-Postal/One! Offices — BRM/Postage Due/MRS/BPRS)</b>				
BRM — Customer Requested.	All	Customer's written request, PS Form 3533	Withdraw amount from customer's account. File a copy of PS Form 3533 locally with customer's request. Forward PS Form 3533 and the required supporting documentation to the SIC.	Enter amount in AIC 280 and offset to AIC 453.
BRM — Postal Service Initiated.	\$25 or less	PS Form 3533	Withdraw amount from customer's account. File PS Form 3533 locally with cancellation letter.	Enter amount in AIC 126 and offset to AIC 453.
BRM — Postal Service Initiated.	\$25.01 and greater	PS Form 3533	Withdraw amount from customer's account. File a copy of PS Form 3533 locally. Forward PS Form 3533 and the required supporting documentation to the SIC. <b>Note:</b> If no confirmation of customer's address, withdraw amount from customer's account using AIC 453 and offset to AIC 126 (awaiting customer claim). File PS Form 3533 locally. Do not send to the SIC.	Enter amount in AIC 280 and offset to AIC 453.
<b>Value Added Refunds</b>				
Refund to mailers who perform value added service and submit mail at discounted rate.	All	PS Form 3533	Forward the authorized PS Form 3533 to the PRU.	The PRU enters the amount in AIC 280 and offsets to AIC 541. Submit PS Form 3533 and supporting documentation to the SIC.

# Glossary

**Account Identifier Code (AIC).** Three-digit code that assigns financial transactions to the proper account on the general ledger. Each AIC is assigned a corresponding general ledger account (GLA).

**Accountable Paper.** Postage stamps, stamped envelopes and cards, international reply coupons, migratory bird hunting and conservation stamps, philatelic products, blank money order forms, and items awaiting destruction.

**Accountable Paper Depository (APD).** Stamp Distribution Office (SDO) designated to provide to other SDOs items such as emergency orders, reserve supplies of stamps that cannot be ordered through bulk requisitioning, and philatelic products produced by Postal Service contractors.

**Accounting.** System of recording and summarizing business and financial transactions and analyzing, verifying, and reporting the results.

**Accounting Data Mart (ADM).** The ADM is the repository for all accounting and financial data for the Postal Service and is a subset of the Enterprise Data Warehouse (EDW).

**Accounting Help Desk (AHD).** The AHD is the single point of contact for accounting/financial issues. The AHD phone number is 1-866-9SHARED (1-866-974-2733).

**Accounting Services.** Accounting, disbursing, and data processing facilities that provide accounting support for postal activities.

**Accounts Payable System.** The Oracle payables system that provides for the processing and reporting of payments to suppliers by the USPS. The Accounts Payable system is integrated with the other modules of Oracle Financials that the USPS has implemented to date: General Ledger and Fixed Assets. This system will facilitate “drill down” to expense details from an FPR line in the ADM.

**Accounts Receivable (AR).** Amounts due from customers arising from Postal Service transactions. Includes employee and vendor receivables due to administrative errors and adjustments. Accounts receivable are presented as a current asset in the balance sheet.

**AdjustPay.** AdjustPay is a Web-based application that enables the supervisor to easily review an employee’s paid hour’s history and to authorize payroll adjustment changes.

**Advance Deposits.** Funds received from customers and put on deposit for future services such as permit imprint, periodicals, business reply, postage due, and Express Mail accounts.

**Associate Office.** A Post Office in a customer service and sales district.

**Automated Postal Center (APC).** The APC is a Self-Service Platform designed to perform many of the transactions currently conducted at the full service retail counter. Payment types are limited to debit and credit cards only.

**Bound Printed Matter.** A subclass of Standard Mail (B) that weighs at least 1 pound but not more than 15 pounds and consists of permanently bound sheets of which at least 90 percent are printed with advertising, directory, editorial matter, or a combination of these.

**Bulk Business Mail.** Periodicals and Standard Mail submitted in bulk to business mail entry units or other designated facilities. This consists of newspapers, magazines, advertising mail, catalogs, product samples, circulars, and bulk parcels.

**Business Mail Entry Unit (BMEU).** An area in a postal facility designated to accept bulk mailings.

**Cash Reserve.** Authorized funds on hand for making change. These are separate funds, not to be confused with the cash portion of a stamp credit.

**Centralized Account Processing System (CAPS).** Offers electronic payment and online account management to business customers as part of the Postal Service cash management system.

**Collect on Delivery (COD).** Any mailer may use COD service to mail an article for which the mailer has not been paid and have its price and cost of the postage collected from the recipient.

**Computerized Meter Resetting System (CMRS).** An electronic system that permits the user of an approved postage meter to reset the meter at the user's place of business.

**Contract Postal Unit (CPU).** A retail unit that is operated for the Postal Service by an individual or company in the private sector in order to provide nearly all retail services to postal customers.

**Cost Ascertainment Group (CAG).** Method that classifies Post Offices according to volume of revenue generated. Each year, the *Postal Bulletin* publishes the number of revenue units for each classification. CAG A-G-offices have 950 or more revenue units. CAG H-J-offices have between 190 and 949. CAG K-offices have between 36 and 189, and CAG L-offices have less than 36.

**Credit.** Transaction on the right side of an account. The normal balance for all liability accounts are credits. (CR)

**Debit.** Transactions on the left side of an account. The normal balance for all asset accounts are debits. (DR)

**eBuy.** Postal Service electronic Web purchasing system accessible via the intranet. eBuy Help Desk can be reached at 1-800-USPS-HELP.

**electronic Money Order Voucher Entry System (eMOVES).** A Web-based system developed to aid in the processing of the manual PS Form 1412, *Daily Financial Report*, account identifier codes (AICs) entries, and Money Order Vouchers. This system allows you to input data for upload to SAFR.

**Enterprise Data Warehouse (EDW).** Designed as the Postal Service repository for managing all of the Postal Service's data assets. The EDW provides a single source of accurate data across organizations to a wide variety of users. The data can be reported upon and manipulated in a variety of ways both within and across functions for deeper analysis, which can lead to additional revenue, reduced costs, and improved business practices.

**eTravel.** System for employees who have an eTravel account to report travel expenses.

**Expense.** Outlay chargeable against revenue. Includes assets or liabilities during a period of providing goods, rendering services, or carrying out other activities related to a program or mission.

**Field Sales Branch (FSB).** The Field Sales Branch supports the field by processing the PS Form 1412, *Daily Financial Report*, and exports the data to the General Ledger and the Accounting Data Mart (ADM).

**Finance Number.** The key element in editing, processing, and validating financial data.

**Finance Number Control Master (FNCM).** The Finance Number Control Master (FNCM) application is a database that contains organizational hierarchy information used by the Postal Service for financial processing and reporting. It maintains and controls Postal Service organization structure information required by the various Postal Service applications. The FNCM application provides a master reference source of information needed to edit and validate accounting transactions and generate financial reports. Finance numbers are 6-digit codes that correlate accounting data with the related postal entity.

**Financial Performance Report (FPR).** Report prepared after general ledger processing is completed. The FPR shows items such as current and year-to-date revenue and expense. It segregates activities by categories, such as total workhours, revenue, salary and benefits, etc. The FPR is distributed via Narrowcast report and it is also available in ADM.

**Fiscal Year (FY).** An accounting term for an annual period. Twelve consecutive months used to account for and report on business operations. The Postal Service uses a government FY (GFY) beginning on October 1 and ending on September 30th.

**General Ledger (GL).** A collection of all assets, liabilities, equity, revenue, expense, and commitment accounts.

The identity of each journal entry is maintained and controlled as a historical record. The general ledger contains summarized activity and summary account balances for all accounts in the chart of accounts. Revenue and expense accounts are closed and balanced for each fiscal year; it is a collection of "T-Accounts."

**Generally Accepted Accounting Principles (GAAP).** Standards, conventions, and rules used in recording and summarizing transactions, and in the preparation of financial statements.

The Financial Accounting Standards Board (FASB) of the American Institute of Certified Public Accountants (AICPA) has been granted authority by the Securities and Exchange Commission (SEC) to address and resolve accounting issues in the United States.

**Grievance and Arbitration Tracking System (GATS).** A system utilized to locally authorize and process the payment of lump sum settlements. It also tracks employee grievances, statistical information required during collective bargaining, responses to the Government Accountability Office (GAO), Congress, and the Board of Governors (BOG). In addition it tracks scheduling of arbitration cases at the field level.

**Intelligent Mail Device (IMD).** A hand-held scanner used by carriers and retail associates (RAs) for scanning all accountable mail. The device has been modified to accept daily reporting of financial data for Post Offices or postal retail units (PRUs).

**Integrated Retail Terminal (IRT) unit.** A Post Office with a computer-based device that automatically calculates postage and fees and helps with the management of the financial operations.

**Interactive Voice Response (IVR).** System used by Accounting Help Desk. By utilizing prompts, the IVR determines the nature/subject of calls.

**Internal Control.** A system designed to ensure that:

- All accounting transactions are recorded and presented in accordance with Generally Accepted Accounting Principles (GAAP).
- Accounting information reported to management and other parties is reliable, accurate, and consistent.
- The organization's assets are secure.
- Management and regulatory policy are followed.

**Journal Entry Vehicle (JEV).** Application that enables field and Headquarters to log on to the General Ledger to make adjustments or move revenue and expense between finance numbers.

**Journal Voucher (JV).** Document that authorizes a business transaction to be entered in the book of accounts.

**Liability.** Amount owed for items received, services rendered, assets acquired, or construction performed. Also for expenses, losses, costs incurred, and amounts received but not yet earned. Probable future sacrifices of economic benefits arising from present obligations.

**Loss.** Unfavorable net amount resulting from group of financial transactions.

**Management Instruction (MI).** Instructions that provide guidelines, procedures, and/or policies for administering USPS management instructions.

**Master Trust.** Trust funds are composed largely of advance deposits for permit imprint, periodicals, business reply, postage due, and Express Mail accounts. The USPS maintains separate accounts for each service by customer. These types of accounts are commonly referred to as master trust accounts. The customer deposits funds into an individual account, and the USPS withdraws the funds when payment for postage and fees is incurred. If funds are not on account, the customer is required to pay at the time of the mailing.

**Material Distribution Center (MDC).** Postal supply center that stocks retail supplies and equipment, forms and directives, spare parts, and expendable items.

**Mobile Data Collection Device (MDCD).** A hand-held scanner used by carriers and retail associates (RAs) for scanning all accountable mail. The device has been modified to accept daily reporting of financial data for Post Office or postal retail units (PRUs). May also be referred to as Delivery Confirmation (DELCON) scanner.

**Narrowcast.** A MicroStrategy tool that takes the ADM reporting and sends reports via e-mail addresses.

**Nonsufficient Funds (NSF).** Checks returned because of a closed account or insufficient funds.

**Office of Inspector General (OIG).** Federal law enforcement and oversight agency authorized by law in 1996 to conduct independent financial audits, evaluations, and investigations of Postal Service programs and operations. Has oversight for all activities of the U.S. Postal Inspection Service (USPIS). The OIG is headed by the Inspector General, who is independent of postal management, is appointed by, and reports directly to the nine Presidential-appointed Governors of the Postal Service.

**Official Mail Accounting System (OMAS).** Automated system that provides for data entry of official mail forms by designated postal facilities. The Postal Service bills federal agencies, based on data from this system, and the Post Offices get credit for the revenue.

**Parcel Post.** A subclass of Standard Mail with rates based generally on weight and zone.

**Pay Period (PP).** A period that comprises two service weeks, beginning on Saturday and ending two weeks later on Friday.

**Performance Cluster Code (PFC).** A code used to allow all finance numbers, regardless of BA code, to roll up to a specific manager.

**Philatelic Center.** A retail outlet that offers a variety of stamps, postal stationery, and philatelic products primarily to stamp collectors.

**Point of Service (POS).** The electronic system used at retail facilities to record sales and payment transactions. The vendor is POS NCR.

**Post Office (PO).** The basic organizational unit of the Postal Service. Generally, each Post Office has primary responsibility for collection, delivery, and retail operations in a specific geographical area.

**Postage Validation Imprinter (PVI).** An electronic device that works with an IRT or POS system to produce postage validation and destination ZIP barcode labels. It functions like an electronic postage meter.

**Postal Funds.** All funds under the control or in the hands of postal personnel while performing their duties.

**PostalOne!** A system that provides Web-based services for business mailers and business mail acceptance employees. The *PostalOne!* system reduces hard-copy paperwork.

**Postal Retail Unit (PRU).** Any Post Office, main office, station, branch, or finance unit that electronically transmits daily financial data to Accounting Services.

**Prompt Payment Act (PPA).** Standard PPA terms are 30 days unless the vendor offers discount terms.

**Reconciliation.** Process that identifies differences between an account balance in the general ledger and a subsidiary ledger or other detail record of the account, such as a bank statement or U.S. Treasury report. Differences are typically explained by identifying items that are in transit, errors, omissions, or transactions that have been recorded in one set of records but not the other.

**Reconciliation Exceptions.** Banking and Credit/Debit card differences. Sent daily by Accounting Services to the Accounting Data Mart (ADM).

**Remedy.** Software provider for case management at the Accounting Help Desk (AHD).

**Reporting.** Process of summarizing data from accounts into financial statements or other meaningful documents that can be used for analysis and decision-making.

**Retail Associate (RA).** Any field employee authorized to perform financial transactions at a retail postal unit (PRU), such as full and part-time Sales and Services Associates (SSAs); Window Clerks; Window Distribution Clerks; Sales, Service and Distribution Associates (SSDAs); Window Technicians; T-6s; Lead Sales and Services Associates (LSSAs); and any other employees who may perform duties at the retail counter.

**Revenue.** Sales associated with products and services offered.

**Same Period Last Year (SPLY).** Monthly Reporting Period (or other period) compared with the same period the previous year.

**Scanning and Imaging Center (SIC).** Facility that receives hard copy Post Office forms and documents from field offices to be processed by Accounting Services. The SIC prepares, scans, and indexes the forms. They are then transmitted electronically to the USPS workflow management system, where they are directed to the appropriate Accounting Services location for processing.

**Segmented Inventory Accountability (SIA).** A financial concept used at PRUs with POS terminals. Each unit consists of a unit reserve stock, cash credit segments, stamp stock segments, and a shared Retail Floor Stock. This concept separates cash from stamp stock in retail credits with the appropriate controls and allows for improved customer service and satisfaction.

**Stamp Credit.** The value of the stamp stock consigned to an employee from the unit reserve stock in a postal retail unit (PRU).

**Stamp Distribution Office (SDO).** A postal unit that receives and disburses stamps, stationery, and philatelic products. It provides stamps and stamp products for all Post Offices, stations, branches, and contract stations within its service area.

**Subsidiary Ledger.** Lists detailed business transactions and balances that, when summarized, make up the balance in the general ledger. These can be lists of employee pay and benefit information, computer lists of vendor invoices or other liabilities outstanding, master files listing assets and their values, or simple support lists maintained on a personal computer.

**Supply Management.** Reporting to Headquarters, manages purchasing and supply activities for an area through subordinate offices.

**Sure Money.** A partnership program with a vendor. Funds are transferred to Argentina, Colombia, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, and Peru via an online money transfer system.

**Suspense.** An account receivable to the USPS that represents funds owed by either a customer, an employee, or an account.

**Tax Identification Number (TIN).** While a Social Security number (SSN) identifies individuals for tax purposes, the tax identification number (TIN) is assigned and used to identify businesses and corporations.

**Thrift Savings Plan (TSP).** A retirement savings and investment plan for Federal employees.

**Time and Attendance Collection System (TACS).** TACS is a Web-based automated payroll program that collects and processes time and attendance data and provides “real time” workhour data to help run day-to-day operations.

**Transaction Codes.** Set of numbers or letters that represents a total entry. Part of a general journal.

**Trust.** A liability account for which the USPS may owe service to a customer, or it represents an amount for which a future claim can be made for the funds on deposit.

**Unit Finance Number (UFN).** The unit’s 6-digit finance number and 4-digit unit identification number (ID).

**Unit ID.** A 4-digit identification assigned to each reporting unit. It is used as the lowest level of identification in database records.

**Unit Reserve.** All stamps and stamped paper, and philatelic products that have not been consigned to a retail associate (RA) or other accountabilities within the unit.

**U.S. Postal Inspection Service (USPIS).** As the primary law enforcement arm of the Postal Service, the U.S. Postal Inspection Service is a highly specialized, professional organization performing investigative and security functions essential to a stable and sound postal system. Congress empowered the Postal Service “to investigate postal offenses and civil matters relating to the Postal Service.” Through its security and enforcement functions, the USPIS provides assurance to American businesses for the safe exchange of funds and securities through the U.S. Mail; to postal customers of the “sanctity of the seal” in transmitting correspondence and messages; and to postal employees of a safe work environment.

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# Abbreviations and Acronyms

\* Indicates full explanation in the Glossary

ADM*	Accounting Data Mart
ADP	automated data processing
AFFN	Armed Forces Financial Network
AHD*	Accounting Help Desk
AIC*	account identifier code
AMEX	American Express
ANCM	Account Number Control Master
APC*	Automated Postal Center
APD*	Accountable Paper Depository
AR*	Accounts Receivable
ARB	Accounting Reconciliation Branch
ASF	Auxiliary Service Facility
ASK	Accounting Service Knowledgebase
ASM	Administrative Support Manual
AVSEC	Aviation Mail Security
BAI	Bank Account Information
BMC	Bulk Mail Center
BMEU*	business mail entry unit
BPRS	Bulk Parcel Return Service
BRM	business reply mail
BSA	Bank Secrecy Act
CAG*	cost ascertainment group
CAPS*	Centralized Account Processing System
CBP	Customs and Border Protection
CFR	Code of Federal Regulations
CMC	Category Management Center (see Supply Management)
CMRS*	Computerized Meter Resetting System
COB	close of business
COD*	Collect on Delivery
COR	contracting officer's representative
CPB	Customs and Border Protection
CPO	Community Post Office
CPU*	contract postal unit

CSLBAG	Cleaning Services Local Buying Agreement Guidelines
DDE/DR	Distributed Data Entry and Distributed Reporting
DFM	district Finance manager
DFO	district Finance office
DMM	<i>Mailing Standards of the United States Postal Service, Domestic Mail Manual</i>
DOL	Department of Labor
EAR	Electronic Accumulation Register
EBT	Electronic Benefit Transfer
EDW*	Enterprise Data Warehouse
EFT	electronic funds transfer
EIN	Employer Identification Number (IRS assigned)
ELM	Employee and Labor Relations Manual
EMCA	Express Mail Corporate Account
eMOVES	electronic Money Order Voucher Entry System
EMRS	Electronic Marketing Reporting System
F-1	Accounting and Reporting Policy
F-101	Field Accounting Procedures
FAQ	frequently asked questions
FEDSTRIP	Federal Standard Requisitioning and Issue Procedures
FICA	Federal Insurance Contributions Act
FNCM*	Finance Number Control Master
FPR*	Financial Performance Report
FSB*	Field Sales Branch
FTR	Funds Transaction Report
FY*	Fiscal Year
GAAP*	Generally Accepted Accounting Principles
GATS*	Grievance Arbitration Tracking System
GL*	General Ledger
GLA	General Ledger Account
GPL	Global Package Link
GPO	Government Printing Office
HQ	Headquarters
ID	Identification Document
IDU	Involuntary Deduction Unit
IIC	International Inquiry Center
IMD*	Intelligent Mail Device
IMM	<i>Mailing Standards of the United States Postal Service, International Mail Manual</i>
IPA	International Priority Airmail
IRC	international reply coupon
IRS	Internal Revenue Service
IRT*	Integrated Retail Terminal

ISAL	International Surface Air Lift
IVR*	interactive voice response
JEV*	Journal Entry Vehicle
JV*	journal voucher
LDD	letter of debt determination
LOD	letter of demand
LSSA	lead sales and services associate
MDC*	Material Distribution Center
MDCD*	Mobile Data Collection Device scanners
MDI	Minnesota Diversified Industries
MI*	Management Instruction
MO	Money Order
MRS	Merchandise Return Service
MVAS	Management Vehicle Accounting System
MVM	manager of Vehicle Maintenance
NMATS	National Meter Accounting and Tracking System
NSD	National Stamp Depository
NSF*	nonsufficient funds
NWA	no witness available
OIC	officer in charge
OIG*	Office of Inspector General
OMAS*	Official Mail Accounting System
OSHA	Occupational Safety and Health Administration
OWCP	Office of Workers' Compensation Programs
PAAR	Permit Account Activity Report
PCES	Postal Career Executive Service
PEDC	Postal Employee Development Center
PEDs	postage evidencing devices
PFC*	Performance Cluster Code
PFS	Project Financial System
PIN	personal identification number
PMR	postmaster relief
PMRS	Postage Meter Resetting System
PO*	Post Office
POM	Postal Operations Manual
POS*	Point of Service
PP*	Pay Period
PPA*	Prompt Payment Act of Congress
PRU*	postal retail unit
PS Form	Postal Service Form
PVI*	postage validation imprinter
QBRM	Qualified Business Reply Mail
RA*	retail associate

RCU	retail consolidation unit
RHD	Right Hand Drive
ReSA	Retail Sales Audit—software application.
RSC	Rate Schedule Code
SAFR	Standard Accounting for Retail
SBM	Stamps by Mail
SDC	Stamps Destruction Committee
SDO*	stamp distribution office
SE	servicing employee
SF	Standard Form
SFS	Stamp Fulfillment Services
SIA*	segmented inventory accountability
SIC*	Scanning and Imaging Center
SL	Abbreviation for St. Louis
SMASC	San Mateo Accounting Service Center
SME	subject matter expert
SP	Single Piece
SPLY*	Same Period Last Year
SSA	Sales and Service Associate
SSN	Social Security number
SSS	Stamp Services System
STR	Suspicious Transaction Report
TACS*	Time and Attendance Collection System
TIN*	Tax Identification Number
TSP*	Thrift Savings Plan
TTOE	Touch Tone Order Entry
TVR	TACS Voice Response
UFN*	unit finance number
URL	Universal Resource Locator
U.S.	United States
USPIS*	U.S. Postal Inspection Service
USPS	United States Postal Service or U.S. Postal Service
VMAS	Vehicle Management Accounting System
VMF	Vehicle Maintenance Facility

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