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Update Notice

Handbook F-8, *General Classifications of Accounts and Finance Numbers* June 2009

Handbook F-8, *General Classifications of Accounts and Finance Numbers*, was last printed in June 2009. To inform you of changes since that time, we periodically update this online edition of the handbook. We use vertical bars (i.e., revision bars) in the margin to indicate text changed since June 2009.

This online version of Handbook F-8 has been updated with *Postal Bulletin* articles through 9-24-09, as follows:

The chapter, subchapter, part, appendix, or section titled...	was...	in <i>Postal Bulletin</i> issue number...	with an issue/ effective date of...
How to find Account Numbers and Descriptions	moved to the end of the Account Numbering System section.	22268	9-24-2009
Other General Ledger Codes	renamed "Finance Numbers".	22268	9-24-2009
Assignment of Finance Numbers	revised to change the manager title and responsibilities.	22268	9-24-2009
Procedures for Closing Areas and Districts	added to provide information on the procedures for closing areas and districts and realigning associated finance numbers.	22268	9-24-2009

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Introduction to Account Numbers and Other Accounting Codes

Account Numbering System

Five-Digit and Eight-Digit Account Numbers

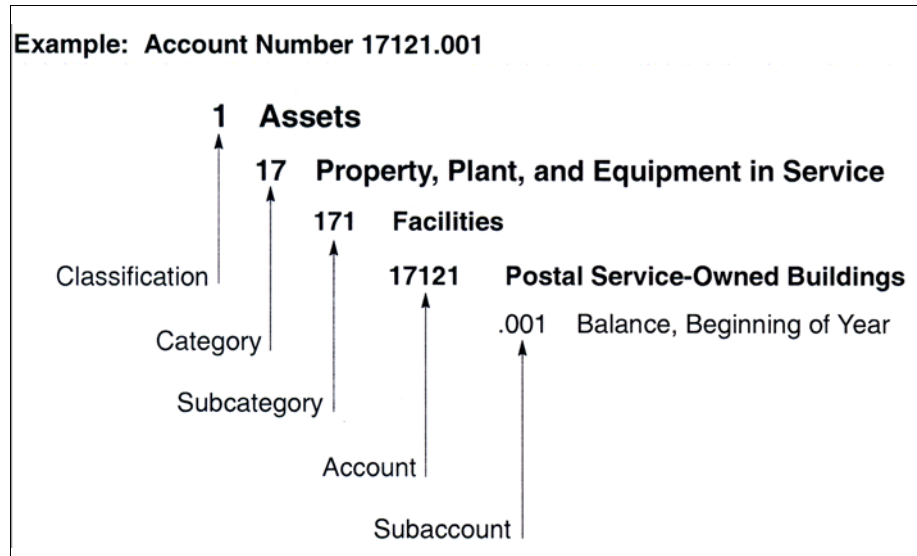
The general ledger account numbering system provided an account number that is either a 5-digit account number or a 5-digit primary account number always used in combination with one of its related subaccount numbers.

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

Coding of Account Classifications, Categories, and Subcategories

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

- 1 Assets
 - 2 Liabilities
 - 3 Equity
 - 4 Revenues
 - 5 Expenses
 - 7 Commitments for Expenses
 - 8 Commitments for Inventories and Property, Plant and Equipment
- Subsequent numbers represent categories and subcategories. See Example on page 2.



Request for General Ledger Accounts/Account Identifier Code – GLA/AIC Request Form

To request or change an account number, submit a properly completed “GLA/AIC Request Form” to the HQ Manager, Accounting Policy. Include a justification, suggested description, the name of the requesting individual, and a signature.

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

Notification of Account Changes

Requests are forwarded to stakeholders for approval and owners of accounting systems are notified to ensure account changes are reflected in the accounting system. Upon approval of the request, *Account Number Control Master* (ANCM) is updated. Account Number Control Master (ANCM) contains all general ledger accounts and subaccounts.

How to Find Account Numbers and Descriptions

The current Chart of Accounts is maintained and can be found in ANCM (Account Number Control Master).

To find the Chart of Accounts in ANCM, go to the United States Postal Intranet-Blue Page:

- Click on the *Inside USPS* tab.
 - Click on *Finance*.
 - On the left side of the screen under “Systems,” click on *ANCM-FNCM-GR*.
 - Click on the *Enter ANCM* button.
- or
- Click on the following link to go directly to ANCM <http://mnpb1:10065/access.html>.

Accounts can be queried by number, name, or description.

Finance Numbers

Coding of Finance Numbers

All post offices and operating entities are assigned 6-digit finance numbers for internal control. The first two digits signify the state; the last four, the post office or installation number within the state. The number sequence achieved is usually in alphabetical order by name of post office within the state.

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

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

Assignment of Finance Numbers

The manager of Field & International Accounting, Headquarters, is responsible for approving all changes for finance numbers. The Eagan Accounting Service Center (EASC) is responsible for maintaining the Finance Number Control Master (FNCM), which is the central repository of finance numbers.

To Request a Finance Number

Field requests for new administrative finance numbers. Depending on the level of origin, field requests must have the concurrences of the district manager and the area vice president of Operations. The request, with supporting documentation providing the justification for new finance numbers, must be submitted to the manager of Accounting Policy, Headquarters for review and concurrence. If the manager of Accounting Policy concurs, the request will be forwarded to the deputy postmaster general and chief operating officer (DPMG/COO) for final approval of the field request.

Headquarters requests for new administrative finance numbers. The manager of Organizational Effectiveness (OE) must approve all new entities requested by Headquarters organizations before a request for a new finance number will be authorized by Accounting Policy. OE is responsible for the official organizational structures for all functional groups within the Postal Service and the authorized staffing for each.

The instructions and form for requesting a new finance number are available on the Postal Service Intranet as follows:

1. Go to <http://blue.usps.gov>.
2. Click on the *Inside USPS* tab.
3. Under “Finance,” click on *Accounting*.
4. In the navigation bar, click on *Library*.
5. Click on *Field Finance Forms*.
6. Under “Field Finance Forms,” click on the desired link.

For the instructions, the direct URLs are as follows:

- For the PDF version: http://blue.usps.gov/accounting/_pdf/Request_NewFinanceNumber_Inst.pdf.
- For the Word version: http://blue.usps.gov/accounting/_doc/Request_NewFinanceNumber_Inst.doc.

For the form, the direct URLs are as follows:

- For the PDF version: http://blue.usps.gov/accounting/_pdf/Request_NewFinanceNumber_Form.pdf.
- For the Word version: http://blue.usps.gov/accounting/_doc/Request_NewFinanceNumber_Form.doc.

Corporate Budget, Headquarters assigns Headquarters program finance numbers. The new program finance number and narrative forms are available on the Postal Service Intranet at http://blue.usps.gov/finance/corporate_budget.htm.

Note: To request a new Post Office, a Post Office name change, or a district consolidation, follow procedures outlined in *Postal Operations Manual* (POM) part 123.

To get approval of a request for a finance number when a new Post Office is opened, when a Post Office’s name is changed, or when a district is consolidated, follow procedures outlined in POM 123. After approval has

been granted, forward the request containing all pertinent information to the manager of Accounting Policy, Headquarters.

Each request will be reviewed and approved by the Finance Number Approval Group (FNAG). This group consists of the following functional areas:

- Accounting Policy (Field and International Policy).
- Financial Business Solutions.
- Payroll.
- Corporate Budget.

In the event of an emergency, if the FNAG is not available to review or approve a request, the Accounting Policy manager may override the FNAG approval process.

Lead Finance Number

Stations and branches that have been assigned a finance number (Finance Number Type: Station/Branch; commonly referred to as station code) have a field in their Finance Number Control Master (FNCM) record indicating the finance number of the Post Office to which they belong. This attribute is referred to as the *lead finance number* (LFN), and is used to roll up financial data to the Post Office level. All other finance number types do not have a lead finance number different from themselves; therefore, their finance number and the finance number listed on their record as lead finance number are the same.

Variations

Unit Finance Number

A 4-digit unit identification number can be added to the finance number. These numbers are assigned to customer service units under the 6-digit finance number of a Post Office, station or branch, or other operating unit designated by Accounting Policy, Headquarters. The 4-digit unit identification number preceded by the 6-digit finance number is referred to as the *unit finance number*. District FNCM coordinators in the field maintain unit information for customer service units in the FNCM with the exception of closing units in FNCM. Accounting Services administers the procedure of closing units and overall maintenance of military units.

Work or Cost Center Codes

A 2-digit number may be added to the unit finance number to designate certain functional divisions of an office or branch. Presently a payroll Labor Distribution Code (LDC) is entered in this field for use in the National Workhour Reporting System (NWRS).

Headquarters Codes

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

Six-digit finance numbers are assigned to each functional group.

Three-digit pay location codes are assigned to each finance number.

Other Codes

Budget Authorization Codes

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

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

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

Letter	Area
A	New York Metro
B	Northeast
C	Allegheny
E	Western
F	Pacific
G	Southwest
H	Southeast
J	Great Lakes
K	Capital Metro

Cost Ascertainment Grouping Codes

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

Revenue Units		
CAG	FROM	Through
A	356,250 and over	
B	118,750	356,249
C	23,750	118,749

Revenue Units		
CAG	FROM	Through
D	11,875	23,749
E	4,750	11,874
F	2,150	4,749
G	950	2,149
H	430	949
J	190	429
K	36	189
L	UP Through	35

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

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

Performance Cluster Code

Performance cluster (PFC) codes allow all finance numbers within a performance cluster to roll up to a specific manager. For example, this code is used to consolidate both the customer services and mail processing functions within a performance cluster.

Finance Data Control Codes

Finance data control (FDC) codes allow a group of finance numbers within a performance cluster to roll up to a specific manager. For example, in the field the district customer services function can roll up all Post Offices and other customer services entities to the district level for consolidated reporting. Each mail processing center (e.g., processing and distribution center, airmail center, bulk mail center) has its own FDC code to roll up all mail processing facilities which report to the lead plant manager of that center.

Procedures for Closing Areas and Districts

Closing a District Office

- Customer Service (CS) district finance numbers will be realigned to the gaining area.
- All unallocated plan finance numbers will be realigned to the gaining area if the gaining district already has an active unallocated plan finance number.
- All entities in the closing district will be realigned with the gaining district.
- If a closing district is split between two different districts, the area office will make the determination geographically as to which finance numbers will be realigned to each gaining district.
- If a closing district is split between two different areas, the two gaining areas will make the determination geographically as to which finance numbers will be realigned with each area, and then determine the gaining district within the area it will be assigned.
- Realignment of finance numbers of a closing district to a gaining district may involve creating new MPOO codes and FDC codes to the gaining district's hierarchy tables in FNCM.
- Bank account numbers and SDOs of the closing district finance numbers may need to be added/changed in FNCM in the gaining district's attribute tables.

Closing an Area Office

- Area offices that are closing will be realigned to another area office.
- Any finance numbers under the closing area must be realigned to a gaining district, within the gaining area.

Discontinuing Finance Numbers

- Any finance number that is no longer needed in service due to the realignment may be discontinued. Allow at least 30 days to deactivate the finance number to enable any last minute adjustments prior to closure. All deactivated finance numbers must have an active finance number to map the historical data to.

Procedures for Closing Areas and Districts

- CS district finance numbers (Admin) that are closing should have all historical data mapped to the gaining area admin finance number.

All realignments for districts and areas must be submitted on a spreadsheet by district/area to Field & International Accounting, Headquarters, with the following information:

- Finance Number.
- Old BA.
- Old PFC.
- Old FDC.
- Old MPOO Code.
- Old Bank Account Number.
- Old SDO.
- New BA.
- New PFC.
- New FDC.
- New MPOO Code.
- New Bank Account Number.
- New SDO.

Information regarding realignment of a district or area must be submitted to Field & International Accounting, Headquarters, no less than 2 months prior to the request of the alignment.

All realignment and discontinuance of finance numbers must be submitted to Field & International Accounting, Headquarters, for approval.

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