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June 15, 2021

Mr. Brian J. Wagner  
President  
National Association of Postal Supervisors  
1727 King Street, Suite 400  
Alexandria, VA 22314-2753

**Certified Mail Tracking Number:**  
7019 2280 0001 6260 6510

Dear Brian:

As a matter of general interest, the Postal Service plans to revise Handbook F-101, *Field Accounting Procedures*, Chapters 18 and 22.

The purpose of the revisions is to remove and/or update obsolete terminology, procedures and reporting technologies.

Enclosed is a copy of Handbook F-101, *Field Accounting Procedures*, Chapter 18, *Other Customer Mail Activity* and Chapter 22, *Travel*, one with and one without changes identified.

Please contact Dion Mealy at (202) 507-0193 if you have any questions concerning this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shannon Richardson", with a long, sweeping horizontal stroke at the end.

Shannon Richardson  
A/Director  
Contract Administration (APWU)

Enclosures

# 18 Other Customer Mail Activity

This chapter describes the responsibilities and procedures for reporting and controlling deposits and withdrawals for USPS Corporate Accounts (USPSCA) 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~~ **USPS** Corporate Accounts

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This subchapter contains the procedures for handling existing **USPSCA** deposits, ~~mailings~~**mailing** labels, withdrawals, and refunds, as well as for closing accounts.

The **EMCAUSPSCA** trust balance of each ~~district~~**finance number** is part of the national **EMCAUSPSCA** balance. As such, these procedures apply to the **EMCAUSPSCA** trust balance.

18-1.1

### Postal Retail Unit Procedures

18-1.1.1

#### Deposits

Accept deposits only for existing **EMCAUSPS corporate** 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)~~**Retail Systems Software (RSS)** units is as follows:

- a. Scan the barcode or type the number of the Express Mail label in the ~~POS or IRT~~**RSS** system. A file is electronically transmitted to EMRS.
- b. File the Express Mail label (Finance copy) locally.
- c. Enter the **EMCAUSPSCA** number in the ~~POS or IRT~~**RSS** system.

~~Electronic Money Order Voucher Entry System (eMOVES)~~ All e1412 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 ~~EMCAUSPSCA~~.

18-1.2.2

### Negative Balance Accounts

The District Finance Manager (~~DFM~~) or designee must review the ~~Express Mail~~ USPS Corporate Account (~~EMCAUSPSCA~~) 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 DFM or designee must contact the manager of Bulk Mail Entry (MBME) to request a copy of the Deficient Balance report.

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, EMCAUSPS Corporate Account 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

### ~~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.

~~a. 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.~~

- ~~c. A PRU employee submits PS Form 3533 and the written request to the district Mailing Requirements office.~~

~~The district d. Mailing Requirements office~~ immediately invalidates (cancels) the customer's account in EMRS.

e. Account balance will be refunded to the customer after 30 days from invalidation.

f. Mailing Requirements office submits the completed PS Form 3533 using the eIWS OnLine Forms application for processing.

g. EMRS automatically posts entry to AIC 280 and AIC 455 (no local 1412 entries).



**Closing an Inactive Account**

Inactive USPS Corporate Accounts are defined as having no mailings during a 2-year period from the date of last mailing.

The district Mailing Requirements office must close an account as a result of inactivity (valid address on file for customer) as follows:

- a. Send a Non-Use Cancellation Notice (see 18-2.1) and PS Form 3533 to the customer.
- b. Allow the customer 30 days from the date of the notice to respond.

If the customer submits PS Form 3533 requesting a refund of the account balance:

- a. Invalidate (cancel) the account in EMRS.
- a.b. After 30 days, the ~~EMCA~~USPSCA 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).

PS Form 1412 entries).

- ~~b.c.~~ The district Mailing Requirements office ~~forwards~~submits the completed PS Form 3533 ~~with supporting documentation to the Scanning and Imaging Center (SIC) using the eIWS OnLine Forms application~~ for processing ~~the refund to~~.

If the customer does not respond or if the letter is returned as undeliverable as addressed:

~~a. 18-1.2.4 Closing an Inactive Account~~

- ~~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:~~

- ~~b.a.~~ Complete PS Form 3533 noting that mail to customer is "undeliverable." or the "customer is unresponsive".
- ~~c.b.~~ Invalidate (cancel) the account in EMRS.
- ~~d.c.~~ After 30 days, the EMCA/USPSCA 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~~
  - ~~a. — Contact the form Accounting Help Desk (AHD) to the SIC.)~~
- ~~e.~~ Call the Accounting Help Desk (AHD). The AHD opens open a ticket under the district Finance number for Accounting Services, Field Sales Branch, to to process a journal entry voucher (JEV) that will increase AIC 126 and decrease AIC 280 by the amount of the closed account.

~~18-1.2.5-~~

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 Mailing Requirements notifies the customer that the Postal Service will forward the account to the collection agency.
- b. If no payment by the customer ~~does not pay the balance, invalidate~~, Mailing Requirements closes the account ~~in EMRS~~.
- c. ~~After 30 days, the EMCA closes in EMRS and the balance appears as "Transfer to PM." EMCA/EMRS~~ automatically posts accounting entries to AICs 055 and 606. (The PRU employee does not make any local PS Form 1412 entries).
- d. Complete Mailing Requirements completes PS Form 2134 and forward forwards it to Eagan Accounting Services.

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## 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.

Utilization of AIC 074 is allowed only when making entries for, *Special Provisions Local Trust Advance Deposit*, and AIC 474, *Special Provisions Local Trust Withdrawal*.

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.
  - a. — Maintain individual government advance deposit accounts using
- b. 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:** ~~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 ~~1030~~ 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.
- d. If the account balance is \$25 or less, clear to AIC 474 and offset to AIC 126.



18-2.1

Sample Non-Use Cancellation Notice for USPSCA



Date

CUSTOMER NAME  
CUSTOMER ADDRESS  
CITY STATE ZIP

Re: USPS Corporate Account Number XXXXXX

Dear (Contact Name) or Postal Business Customer:

According to our records, the USPS Corporate Account number referenced above has not been used in the last 2 years. Our records indicate that the last date that funds were deducted for mailed pieces from this account was xxxx. In accordance with Postal Service guidelines, your account number will be invalidated on (Date 30 days away) and your account will be closed.

This account has a current balance of \$xxxxx.xx. You must complete PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, in order to receive a refund of the

remaining account balance. Please complete the form and mail it in the envelope provided along with a copy of this letter. 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 do not return the application for refund, or bring your account current, your account will be closed and all funds remaining in your account will be transferred to our Postmaster account on (30 days after the date in paragraph 1).

Should you have any questions or need additional assistance, please contact:

Post Office Name  
Post Office Address  
Post Office Telephone Number

Thank you for your immediate attention to this matter.

Sincerely,

Name/Title  
Telephone Number  
Enclosure



# 18 Other Customer Mail Activity

This chapter describes the responsibilities and procedures for reporting and controlling deposits and withdrawals for USPS Corporate Accounts (USPSCA) 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 USPS Corporate Accounts

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This subchapter contains the procedures for handling existing USPSCA deposits, mailing labels, withdrawals, and refunds, as well as for closing accounts.

The USPSCA trust balance of each finance number is part of the national USPSCA balance. As such, these procedures apply to the USPSCA trust balance.

18-1.1

### Postal Retail Unit Procedures

18-1.1.1

#### Deposits

Accept deposits only for existing USPS corporate 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 Retail Systems Software (RSS) units is as follows:

- a. Scan the barcode or type the number of the Express Mail label in the RSS system. A file is electronically transmitted to EMRS.
- b. File the Express Mail label (Finance copy) locally.
- c. Enter the USPSCA number in the RSS system.

All e1412 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 USPSCA.

18-1.2.2

### **Negative Balance Accounts**

The District Finance Manager (DFM) or designee must review the USPS Corporate Account (USPSCA) 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 DFM or designee must contact the manager of Bulk Mail Entry (MBME) to request a copy of the Deficient Balance report.

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, *USPS Corporate Account 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 a written request to close the account to the PRU.
- c. A PRU employee submits PS Form 3533 and the written request to the district Mailing Requirements office.
- d. Mailing Requirements immediately invalidates (cancels) the customer's account in EMRS.
- e. Account balance will be refunded to the customer after 30 days from invalidation.
- f. Mailing Requirements office submits the completed PS Form 3533 using the eIWS OnLine Forms application for processing.
- g. EMRS automatically posts entry to AIC 280 and AIC 455 (no local 1412 entries).

18-1.2.4

### **Closing an Inactive Account**

Inactive USPS Corporate Accounts are defined as having no mailings during a 2-year period from the date of last mailing.

The district Mailing Requirements office must close an account as a result of inactivity (valid address on file for customer) as follows:

- a. Send a Non-Use Cancellation Notice (see 18-2.1) and PS Form 3533 to the customer.
- b. Allow the customer 30 days from the date of the notice to respond.

If the customer submits PS Form 3533 requesting a refund of the account balance:

- a. Invalidate (cancel) the account in EMRS.
- b. After 30 days, the USPSCA 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).

- c. The district Mailing Requirements office submits the completed PS Form 3533 using the eIWS OnLine Forms application for processing.

If the customer does not respond or if the letter is returned as undeliverable as addressed:

- a. Complete PS Form 3533 noting that mail to customer is “undeliverable,” or the “customer is unresponsive”.
- b. Invalidate (cancel) the account in EMRS.
- c. After 30 days, the USPSCA 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.
- e. Contact the [Accounting Help Desk \(AHD\)](#) to open a ticket for Accounting Services, Field Sales Branch to process a journal entry voucher (JEV) that will 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. Mailing Requirements notifies the customer that the Postal Service will forward the account to the collection agency.
- b. If no payment by the customer, Mailing Requirements closes the account.
- c. EMCA/EMRS automatically posts accounting entries to AICs 055 and 606. (The PRU employee does not make any local PS Form 1412 entries).
- d. Mailing Requirements completes PS Form 2134 and forwards 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.

Utilization of AIC 074 is allowed only when making entries for, *Special Provisions Local Trust Advance Deposit*, and AIC 474, *Special Provisions Local Trust Withdrawal*.

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.

18-2.1

Sample Non-Use Cancellation Notice for USPSCA



Date

CUSTOMER NAME  
CUSTOMER ADDRESS  
CITY STATE ZIP

Re: USPS Corporate Account Number XXXXXX

Dear (Contact Name) or Postal Business Customer:

According to our records, the USPS Corporate Account number referenced above has not been used in the last 2 years. Our records indicate that the last date that funds were deducted for mailed pieces from this account was xxxx. In accordance with Postal Service guidelines, your account number will be invalidated on (Date 30 days away) and your account will be closed.

This account has a current balance of \$xxxxx.xx. You must complete PS Form 3533, *Application for Refund of Fees, Products and Withdrawal of Customer Accounts*, in order to receive a refund of the remaining account balance. Please complete the form and mail it in the envelope provided along with a copy of this letter. 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 do not return the application for refund, or bring your account current, your account will be closed and all funds remaining in your account will be transferred to our Postmaster account on (30 days after the date in paragraph 1).

Should you have any questions or need additional assistance, please contact:

Post Office Name  
Post Office Address  
Post Office Telephone Number

Thank you for your immediate attention to this matter.

Sincerely,

Name/Title  
Telephone Number  
Enclosure



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: 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.

22-122-1 Travel Advances for Bargaining Unit Employees22-1.122-1.1 Overview

Field travel expenses must only be for ~~are related to~~ travel costs for official business.

See Handbook F-15, Travel and Relocation, for official travel policy.

Note: *A nonbargaining unit employee is required to have a travel card. Local emergency travel advances are prohibited for nonbargaining unit employees. (See Handbook F-15, Travel and Relocation, Section 3-2.2.) Nonbargaining unit employees who do not have a travel card must pay out-of-pocket for any travel expenses incurred during travel. Nonbargaining unit employees will be reimbursed via eTravel after completion of travel.*

22-1.222-1.2 Emergency Travel Advances

Field units may issue emergency travel advances only to bargaining unit employees ~~who~~that have not been issued government travel cards when those employees are notified of travel requirements less than two weeks from the beginning of the travel period. (See Handbook F-15, section 4-2, Getting Advances.)

In emergencies, such as ~~last minute~~last-minute official travel (less than two 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 all required sections

and sign ~~a~~ PS \_Form \_1011, *Travel Advance Request and Itinerary Schedule*.

~~b.~~ \_\_\_\_\_ b. Obtain approval  
from a supervisor or approving official. \_

~~c.~~ Note: Submit the PS Form 1011 to the postal retail unit (PRU).

The emergency travel advance may not exceed  
\$1,000~~500~~.

Note:—

To issue an emergency travel advance, the Postal Retail Unit (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, *Fee Offset - No Fee Money Order*.
- All ~~POS and eMOVES~~ units use Reason Code 28, Emergency Advance Travel.

~~b.~~ \_\_\_\_\_ b. The RA records the amount of  
the advance in AIC 755, *Emergency Travel Advance Issued* on  
PS \_Form \_1412, *Daily Financial Report*.

~~c.~~ \_\_\_\_\_ c. ~~The RA submits~~ Submits the  
PS \_Form \_1011 as supporting documentation for  
PS \_Form \_1412.

~~d.~~ \_\_\_\_\_ 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.~~ \_\_\_\_\_ 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 em-  
ployee items using...

Retail Systems  
Software  
(RSS) Point of  
Service (POS) and  
electronic Money-  
Order Voucher-  
Entry System-  
(eMOVES)

the Unresolved Employee Items re-  
port in RSS~~POS or eMOVES~~.

Electronic 1412  
(e1412) Integrated-

~~the~~ Unresolved Employee Items History re-  
port~~Log — AIC 755 Travel Advance Issued (see~~

**Note:** The PRU must not accept a PS Form 1011 that has a travel date of more than two weeks in advance.—

**Note:** SDA offices are not authorized to perform travel advances.

**Note:**—

22-1.3

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:**— **Note:** If an employee has you have any outstanding advance(s) subject to federal income tax from IRS, they you will be notified via an invoice statement from the U.S. Postal Service. TheyYou will be asked to either repay the outstanding amount or provide reasonable substantiation you used the money was used for business travel (receipts) as indicated in the invoice statement from Accounting Services, to U.S. Postal Service Disbursement Office in, Eagan, Minnesota.

For additional information, see Handbook F-15, *Travel and Relocation*, Chapter 10, Getting Reimbursed and Repaying Advances.—

22-1.3.1

22-1.3.1 Regular Travel Advance

See Handbook F-15, Chapter 10, *Getting Reimbursed and Repaying Advances*.

22-1.3.2

22-1.3.2 Emergency Travel Advance

Immediately~~For emergency travel advances, immediately~~ after the travel is completed, the employee must do the following:

- a. \_\_\_\_\_ a. Submit ~~his or her~~ travel expenses via eTravel (or Web Alias) for reimbursement.
- b. Upon receiving the reimbursement check or electronic funds transfer via eTravel Reimbursement, repay the full amount of the “emergency” travel advance at the issuing PRU.

- b. \_\_\_\_\_ Repay the PRU the “emergency” travel advance amount issued upon receiving the reimbursement check or electronic funds transfer.

Travel



The RA reports the collection of the travel advance by recording the amount paid in AIC 355, Emergency Travel Advance Cleared, on PS \_Form \_1412.

Note: At IRT units, the unit manager annotates the payment on the Unresolved Employee Items Log.

Note: The postmaster, ~~unit supervisor~~, manager, or ~~supervisor in-stallation 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 22-2 Travel Reimbursements

### 22-2.1 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 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. ~~Issue~~ cash (if sufficient funds are available) or a no-fee money order. If ~~issu-~~



ing a no-fee money order ~~is issued~~, report the fee amount in AIC 586. To document receipt of payment for the travel, the employee must complete and sign Section II of PS Form 1312 or the "Cash Payment Receipt" section of PS Form 1164.

b. Record~~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.

e. Submit~~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.

**Note:**

# 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 must only be for travel costs for official business. See Handbook F-15, Travel and Relocation, for official travel policy.

**Note:** *A nonbargaining unit employee is required to have a travel card. Local emergency travel advances are prohibited for nonbargaining unit employees. (See Handbook F-15, Travel and Relocation, Section 3-2.2.) Nonbargaining unit employees who do not have a travel card must pay out-of-pocket for any travel expenses incurred during travel. Nonbargaining unit employees will be reimbursed via eTravel after completion of travel.*

### 22-1.2 Emergency Travel Advances

Field units may issue emergency travel advances only to bargaining unit employees who have not been issued government travel cards when those employees are notified of travel requirements less than two 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 two 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 all required sections and sign PS Form 1011, *Travel Advance Request and Itinerary Schedule*.
- b. Obtain approval from a supervisor or approving official.

**Note:** *The emergency travel advance may not exceed \$1,000.*

To issue an emergency travel advance, the Postal Retail Unit (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, *Fee Offset - No Fee Money Order*.
  - All units use Reason Code 28, Emergency Advance Travel.
- b. The RA records the amount of the advance in AIC 755, *Emergency Travel Advance Issued* on PS Form 1412, *Daily Financial Report*.
- c. The RA 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.
- 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...
Retail Systems Software (RSS)	the Unresolved Employee Items report in RSS
Electronic 1412 (e1412)	Unresolved Employee Items History report

**Note:** The PRU must not accept a PS Form 1011 that has a travel date of more than two weeks in advance.

**Note:** SDA offices are not authorized to perform travel advances.

### 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 an employee has any outstanding advance(s) subject to federal income tax from IRS, they will be notified via an invoice statement from the U.S. Postal Service. They will be asked to either repay the outstanding amount or provide reasonable substantiation the money was used for business travel (receipts) as indicated in the invoice statement from Accounting Services, Disbursement Office in 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**

Immediately after the travel is completed, the employee must do the following:

- a. Submit travel expenses via eTravel (or Web Alias) for reimbursement.
- b. Upon receiving the reimbursement check or electronic funds transfer via eTravel Reimbursement, repay the full amount of the "emergency" travel advance at the issuing PRU.

The RA reports the collection of the travel advance by recording the amount paid in AIC 355, *Emergency Travel Advance Cleared*, on PS Form 1412.

**Note:** The postmaster, manager, or supervisor 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. Issue cash (if sufficient funds are available) or a no-fee money order. If issuing a no-fee money order, report the fee amount in AIC 586. To document receipt of payment for the travel, the employee must complete and sign Section II of PS Form 1312 or the "Cash Payment Receipt" section of PS Form 1164.



- b. Record 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. Submit 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.