



February 11, 2020

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

**Certified Mail Tracking Number:**

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Dear Brian:

As a matter of general interest, the Postal Service plans to revise Handbook F-101, *Field Accounting Procedures*, Chapters 1, 2 and 4.

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 1, *About This Handbook*, one with and one without changes identified
- Chapter 2, *Roles and Responsibilities*, one with and one without changes identified
- Chapter 4, *Unit Finance Number*, one with and one without changes identified

Please contact Dion Mealy at extension 6861 if you have any questions concerning this matter.

Sincerely,

A blue ink handwritten signature, appearing to read "Rickey R. Dean", written over a large, stylized blue circular flourish.

Rickey R. Dean  
Manager  
Contract Administration (APWU)

Enclosures

# 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.

If you are a...	The procedures in this handbook will help you to...
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.

Chapter	Title	Overview	Policy Reference in Handbook F-1
1	About This Handbook	Identifies who this handbook is written for and what the handbook contains.	N/A
2	Roles and Responsibilities	Describes the roles and responsibilities of key accounting organizations and field unit managers.	Chapter 2, General Policies
3	Security	Describes the responsibilities and procedures for securing accountable items.	Chapter 2, General Policies
4	Unit Finance Number	Provides the procedures for requesting 6-digit finance numbers and 4-digit extensions that comprise the unit finance number.	Chapter 2, General Policies
5	Daily Financial Reporting	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
6	Revenues	Describes the responsibilities and procedures for reporting revenue from postage sales, packaging products, and other revenue generating transactions.	Chapter 6, Revenues
7	Retail Services	Describes the responsibilities and procedures for reporting retail service transactions including Collect on Delivery, Customs, Sure Money, and passports.	Chapter 4, Liabilities
8	AICs 247 and 647	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
9	Cash Management	Provides detailed procedures for controlling and reporting funds accepted for purchases (e.g., currency, credit and debit cards, and checks).	Chapter 3, Assets
10	Postal Money Orders	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)
11	Accountable Paper — Postal Retail Units	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

About This Handbook



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12	<a href="#">Accountable Paper — Stamp Distribution Office, Stamp Services Center, and Stamp Fulfillment Services</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
13	<a href="#">Stamp Stock and Cash Credits</a>	Describes the requirements, responsibilities, and procedures for assigning, controlling, and counting stamp and cash credits.	Chapter 4, Liabilities
14	<a href="#">Segmented Inventory Accountability</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
15	<a href="#">Employee Items</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
16	<a href="#">Customer Business Mail Activity (Permit Imprint and Periodicals)</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
17	<a href="#">Non-Trust Account Customer Business Reply Mail and Postage Due Activity</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
18	<a href="#">Other Customer Mail Activity</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
19	<a href="#">Payments</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
20	<a href="#">Payment Types</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
21	<a href="#">Refunds and Exchanges</a>	Describes the requirements, responsibilities, and procedures for reporting and documenting refund and exchange activities.	Chapter 6, Revenues
22	<a href="#">Travel</a>	Describes the requirements, responsibilities, and procedures for issuing emergency travel advances and repayment.	Chapter 7, Expenses
23	<a href="#">Payroll</a>	Provides the responsibilities and procedures for issuing payroll checks, processing payroll adjustments, and issuing emergency salary to employees.	Chapter 7, Expenses

Chapter	Title	Overview	Policy Reference in Handbook F-1
24	<a href="#">Single Drawer Accountability Non-RSSPOS 2- and 4- and 6 Hour Offices</a>	Describes the Single Drawer Accountability policies that streamline existing financial processes to add efficiencies that align with changing operational requirements and demands.	
Appendix 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 B	<a href="#">Contacts and Addresses</a>	Lists contact and address information for key accounting organizations and Web sites.	
Appendix C	<a href="#">Exhibits</a>	Includes logs, letters, and request forms used by field units to document financial activity.	
Appendix D	<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 E	<a href="#">Refunds Quick Reference</a>	A quick reference guide for processing refunds for customer transactions and advance deposit accounts.	
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<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

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





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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>
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## 1-3 Why This Handbook Is Important

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# 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 Enterprise Imaging Workflow System (eIWS) Scanning and Imaging Center.

2-4 Field Unit Managers.

**Note:** There are account identifier codes (AICs) used throughout this chapter. ~~Refer~~Go to ~~Appendix A, Account Identifier Code/General Ledger Account Crosswalk~~[http://blue.usps.gov/accounting/xls/AIC-GLA\\_Crosswalk.xlsk](http://blue.usps.gov/accounting/xls/AIC-GLA_Crosswalk.xlsk), for the titles and descriptions of AICs that are currently in use.

## 2-1 Headquarters Accounting Organizations

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### 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. ~~a. Telephone: 866-9SHARED (866-974-2733). Open an Incident (ticket) online using the **MyAccounting**, self-service portal: <https://myaccountinghelp.usps.gov>~~

b. Telephone: 866-9SHARED (~~1~~-866-974-2733).

E-mail: ~~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, . Alerts for breaking issues and news articles about accounting changes are posted on the home page The Web site also provides information on accounting processes such as:~~

- ~~Accounts payable.~~
- ~~Banking.~~
- ~~Claims.~~
- ~~Daily Financial Reporting.~~
- ~~Money orders.~~
- ~~Pay and Benefit Adjustments.~~
- ~~eWS OnLine Form.~~
- ~~Payroll.~~
- ~~Travel and Relocation.~~

~~Financial training resources, job aids, tips, and tips financial handbooks to help manage daily reporting tasks are available on the Accounting Website.~~

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/wpsaccounting/portal/accounting>~~

### 2-1.2.4 Field Finance ~~Training~~ Toolkit

The Field Finance Toolkit ~~provides descriptions of Field Finance Training courses available in HERO Information and Support (HERO). This web page also offers links to Quick Reference Guides, which provide links to various job aids, other training, and essential references to supplement each training subject.~~ ~~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 properly maintaining correct documentation. Ensuring that proper procedures are followed is critical to SOX compliance. ~~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/accounting/fieldfinancetoolkit.htm>  
[http://blue.usps.gov/wps/portal/accounting/training/](http://blue.usps.gov/wps/portal/accounting/training/finaactreport)  
[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 (FNCM).
- ~~□~~ General Ledger, ~~reconciled Financial and Workhour Performance reporting~~.
- ~~□~~ Payroll.
- ~~□~~ Property and Equipment.
- ~~□~~ Revenue Reporting
- ~~□~~ Standard Accounting for Retail (SAFR).

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).”

- The Introduction to the EDW is available in HERO at:  
[https://usps.csod.com/LMS/LoDetails/DetailsLo.aspx?loid=5482ee7c-23e3-4b1e-8ae3-88125f69229a&query=%23q%3DEnterprise%2520data%2520warehouse%26s%3D1%26a%3D&back\\_key=1#t=1](https://usps.csod.com/LMS/LoDetails/DetailsLo.aspx?loid=5482ee7c-23e3-4b1e-8ae3-88125f69229a&query=%23q%3DEnterprise%2520data%2520warehouse%26s%3D1%26a%3D&back_key=1#t=1)
- ADM video walkthroughs at:  
<https://hq.fws.usps.gov/sites/FinanceSolutions/ADM/SitePages/Instructional%20Videos.aspx>

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

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 Enterprise Imaging Workflow System (eIWS) Scanning and Imaging Center

eIWS OnLine Forms (eOLF) is the USPS Enterprise Tool for completing and submitting certain Accounting forms. eOLF is an online forms repository and

## Roles and Responsibilities

submission application. The eOLF web-based application is used for the completion and submission of certain online forms.~~Certain Postal Service accounting procedures require hard copy documents be electronically transmitted to Accounting Services for further processing.~~

Imaging and Workflow technologies enable the Enterprise Imaging Workflow System (eIWS) to convert hard copy documents into electronic documents. Hard copy documents received by eIWS are scanned, indexed, and electronically transmitted to the appropriate Accounting Services location for processing.

For access and guidelines for submitting documents to the eIWS OnLine.

Forms application, go to:

<https://eiws.usps.gov/IWApplication/AppWelcome.do>

~~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, in compliance with count requirements, which include completing the counts within the required time frames, documenting the results, and promptly reporting and resolving any noted discrepancies.

Required counts include:

- Stamp stock credits.
- Cash credits.
- Unit cash reserve.
- Unit reserve stock.
- Retail floor stock.
- Self-Service Kiosk (SSK) credits.
- Contract Postal Unit (CPU) credits.
- Single Drawer Accountability (SDA) credits.
- mPOS. 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

## Roles and Responsibilities

- 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. Submit applicable PS Forms 3533 to the eIWS OnLine Forms application for processing. Send applicable PS Forms 3533 to the SIC. See chapter 21 for refund procedures.
- g. Monitor local trends in No Sales Transactions and in AIC 50953 for spoiled or unused Postage Validation Imprinter (PVI) labels.
- h. In RSS sites review AIC 298, RA Final Bank Deposit Overage, or AIC 698, RA Final Bank Deposit Shortage.
- ih. Verify that a PS Form 1412 is transmitted for each business day.
- ji. Review all financial differences (AIC 247/647 expenses) issued to your unit, finance unit, or SDA 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.**



- ~~kj.~~ Maintain a file with documentation for all AIC 247/647 expenses (financial differences) issued to your unit. (See partsection 8-6.1 for required supporting documentation for AIC 247/647 activity.)
- ~~kl.~~ Monitor unresolved employee items for timely clearance. RSS and e1412 offices use the system generated Unresolved Employee Items report to maintain the details of all pending employee items to be resolved by the unit.
  - ~~(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).~~
- ~~lm.~~ Destroy voided/spoiled money orders.
- ~~mn.~~ Verify that a PS Form 1412 is completed and transmitted for each business day for each hosted CPU.
- ~~no.~~ Verify the required number of PS Forms 8105-A, *Funds Transaction Report (FTR)*, are completed properly and submitted timely.
- ~~op.~~ 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.)~~
- ~~eb.~~ 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~~ Verify that required cash and stamp credit counts ~~to meet required count frequencies are completed on time, according to the published policy timelines.~~ 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 daily or when there is activity. 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 sales and service retail associate (SSA) cash credits for inactivity. See part section 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 section 15-2.8.)

#### **2-4.4 Quarterly Responsibilities**

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

- a. Ensure RSS segmented inventory accountability (SIA) units perform the required fiscal year quarterly count. (See section 14-2.5.)
- b. Conduct Retail and Packaging Products count. (See section 6-2.3.)
- c. Submit nonsaleable stock for destruction following the return schedule provided by SFS. (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 38.)

#### **2-4.6 Annual Responsibilities**

Field unit managers must complete the following tasks annually and enter information into RSS. RSS passwords expire every 180 days. Passwords must be kept current to complete annual tasks:

- 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.)
- d. Count SDA stamp credit, when instructed by Field Sales Branch.



- 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:

Employees who...	May not...
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 (**DFM**) must approve a deviation in writing. Working postmasters in cost ascertainment group (**CAG**) 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, CreditPurchase Card Policies and Procedures for Local Buying.

## 2-4.8 Retail Roles

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

1. Limit the number of authorized high level roles.
  - a. **Administrator Roles:** All POSRSS 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.
  - b. RSS Units with only one employee must have a backup administrator setup in RSS, from a nearby office.
  - c. **Supervisor Roles:** All POSRSS 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 POSRSS.
 

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

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

To remove (terminate) an RASSA in the POSRSS system, see the POS ONERSS Procedures Guide, which is available on the Accounting Home page website: POS ONE Program Office website:

- a. Go to <http://eagmnsxfb0/posone>. <https://blue.usps.gov/accounting/>
- b. Under "User Information Toolkits," click TrainingRSS Toolkit.
- c. Click NCR POS ONE Training Links and OnlineRSS Guides.
- d. Click NCR RSS Procedures Guide (the most current version available).

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



# 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 Enterprise Imaging Workflow System \(eIWS\)](#)

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

**Note:** There are account identifier codes (AICs) used throughout this chapter. Go to [http://blue.usps.gov/accounting/xls/AIC-GLA\\_Crosswalk.xls](http://blue.usps.gov/accounting/xls/AIC-GLA_Crosswalk.xls), for the titles and descriptions of AICs that are currently in use.

## 2-1 Headquarters Accounting Organizations

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### 2-1.1 Corporate Accounting

Corporate Accounting is responsible for the following:

- a. Manage the development, implementation, and analysis of accounting policies in accordance with Generally Accepted Accounting Principles.
- b. Provide corporate oversight for implementation of business rules, accounting requirements, and development of internal controls.
- c. Establish processes related to field unit reporting, and revenue and expense accounting at Accounting Services.
- d. Support 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. Manage the national accounting shared service environment and support functions.
- b. Play 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. Open an Incident (ticket) online using the **MyAccounting**, self-service portal: <https://myaccountinghelp.usps.gov>
- b. Telephone: 1-866-974-2733.

**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. Alerts for breaking issues and news articles about accounting changes are posted on the home page. The Web site also provides information on accounting processes such as:

- Accounts payable.
- Banking.
- Claims.
- Daily Financial Reporting.
- Money orders.
- Pay and Benefit Adjustments.
- eIWS OnLine Form.
- Payroll.
- Travel and Relocation.

Financial training resources, job aids, tips, and financial handbooks to help manage daily reporting tasks are available on the Accounting Website.

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/accounting/>

### 2-1.2.4 Field Finance Toolkit

The Field Finance Toolkit provides descriptions of Field Finance Training courses available in HERO Information and Support (HERO). This web page also offers links to Quick Reference Guides, which provide links to various job aids, other training, and essential references to supplement each training subject.

These courses are designed to help field employees improve the effectiveness of internal controls by managing risk, determining responsibility, and properly maintaining correct documentation. Ensuring that proper procedures are followed is critical to SOX compliance.

The 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/accounting/fieldfinancetoolkit.htm>

## 2-2 Accounting Data Mart

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The Accounting Data Mart (ADM), is one of several business areas within the Enterprise Data Warehouse (EDW). The EDW is a 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:

- Accounts Payable.
- Complement.
- Finance Number Control Master (FNCM).
- General Ledger.
- Payroll.
- Property and Equipment.
- Revenue Reporting
- Standard Accounting for Retail (SAFR).

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).”

- The Introduction to the EDW is available in HERO at:  
[https://usps.csod.com/LMS/LoDetails/DetailsLo.aspx?loid=5482ee7c-23e3-4b1e-8ae3-88125f69229a&query=%23q%3DEnterprise%2520data%2520warehouse%26s%3D1%26a%3D&back\\_key=1#t=1](https://usps.csod.com/LMS/LoDetails/DetailsLo.aspx?loid=5482ee7c-23e3-4b1e-8ae3-88125f69229a&query=%23q%3DEnterprise%2520data%2520warehouse%26s%3D1%26a%3D&back_key=1#t=1)
- ADM video walkthroughs at:  
<https://hq.fws.usps.gov/sites/FinanceSolutions/ADM/SitePages/Instructional%20Videos.aspx>

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

## 2-3 Enterprise Imaging Workflow System (eIWS)

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eIWS OnLine Forms (eOLF) is the USPS Enterprise Tool for completing and submitting certain Accounting forms. eOLF is an online forms repository and submission application. The eOLF web-based application is used for the completion and submission of certain online forms to Accounting Services for further processing.

Imaging and Workflow technologies enable the Enterprise Imaging Workflow System (eIWS) to convert hard copy documents into electronic documents. Hard copy documents received by eIWS are scanned, indexed, and electronically transmitted to the appropriate Accounting Services location for processing.

For access and guidelines for submitting documents to the eIWS OnLine.

Forms application, go to:

<https://eiws.usps.gov/IWApplication/AppWelcome.do>

2-4

Field Accounting Procedures

## 2-4 Field Unit Managers

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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, in compliance with count requirements, which include completing the counts within the required time frames, documenting the results, and promptly reporting and resolving any noted discrepancies.

Required counts include:

- Stamp stock credits.
- Cash credits.
- Unit cash reserve.
- Unit reserve stock.
- Retail floor stock.
- Self-Service Kiosk (SSK) credits.
- Contract Postal Unit (CPU) credits.
- Single Drawer Accountability (SDA) credits.
- mPOS.

## 2-4.1 Daily Responsibilities

Field unit managers must review supporting documentation for all entries included on 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, 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. Submit applicable PS Forms 3533 to the eIWS OnLine Forms application for processing. See chapter 21 for refund procedures.
- g. Monitor local trends in No Sales Transactions and AIC 509 for spoiled or unused Postage Validation Imprinter (PVI) labels.
- h. In RSS sites review AIC 298, RA Final Bank Deposit Overage, or AIC 698, RA Final Bank Deposit Shortage,
- i. Verify that a PS Form 1412 is transmitted for each business day.
- j. Review all financial differences (AIC 247/647 expenses) issued to your unit, finance unit, or SDA 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.**
- k. Maintain a file with documentation for all AIC 247/647 expenses (financial differences) issued to your unit. (See section 8-6.1 for required supporting documentation for AIC 247/647 activity.)
- l. Monitor unresolved employee items for timely clearance. RSS and e1412 offices use the system generated Unresolved Employee Items report to maintain the details of all pending employee items to be resolved by the unit.
- m. Destroy voided/spoiled money orders.
- n. Verify that a PS Form 1412 is completed and transmitted for each business day for each hosted CPU.
- o. Verify the required number of PS Forms 8105-A, *Funds Transaction Report (FTR)*, are completed properly and submitted timely.
- p. 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. 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. Verify that required cash and stamp credit counts are completed on time, according to the published policy timelines.
- b. For Non-*PostalOne!* Units: Review and reconcile customer trust accounts daily or when there is activity. 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*.
- d. Monitor sales and service associate (SSA) cash credits for inactivity. See section 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 section 15-2.8.)

#### 2-4.4 **Quarterly Responsibilities**

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

- a. Ensure RSSsegmented inventory accountability (SIA) units perform the required fiscal year quarterly count. (See section 14-2.5.)
- b. Conduct Retail and Packaging Products count. (See section 6-2.3.)
- c. Submit nonsaleable stock for destruction following the return schedule provided by SFS. (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 38.)



## 2-4.6 Annual Responsibilities

Field unit managers must complete the following tasks annually and enter information into RSS. RSS passwords expire every 180 days. Passwords must be kept current to complete annual tasks:

- 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.)
- d. Count SDA stamp credit, when instructed by Field Sales Branch.

2-4.4

Field Accounting Procedures

## 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:

Employees who...	May not...
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 (DFM) must approve a deviation in writing. Working postmasters in cost ascertainment group (CAG) 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, *Purchase Card Policies and Procedures for Local Buying*.

## 2-4.8 Retail Roles

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

1. Limit the number of authorized high level roles.
  - a. **Administrator Roles:** All RSS 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.

- b. RSS Units with only one employee must have a backup administrator setup in RSS, from a nearby office.
  - c.. **Supervisor Roles:** All RSS 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 RSS.
- An SSA must be removed (terminated) from RSS no later than the employee's last day of work when any of the following occurs:
- a. The SSA is separated from the Postal Service.
  - b. The SSA bids to another position that does not require use of RSS.
  - c. The SSA bids to another PRU. (Exception: Relief and pool SSAs do not have to be removed from RSS at a unit where they occasionally work.)

To remove (terminate) an SSA in the RSS system, see the *RSS Procedures Guide*, which is available on the Accounting Home page website::

- a. Go to <https://blue.usps.gov/accounting/>
- b. Under Toolkits, click *RSS Toolkit*.
- c. Click *RSS Guides*.
- d. Click *RSS Procedures Guide* (the most current version available).

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

# 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

---

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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Revenue and Field Accounting (RAFA) at Headquarters is responsible for reviewing and approving PS Form F8-A Request for a New Field Finance Number or PS Form F8-B Request to Modify or Discontinue a Field Finance Number requests for creating, modifying or discontinuing 6-digit finance numbers.

A request form with supporting documentation providing the justification for a new finance number must be submitted via email to Finance Number Control Master Field Sales Branch (FNCM FSB) for review and concurrence by the following:

- District Manager
- Area Vice President
- Revenue and Field Accounting Manager
- Chief Operating Officer

Instructions and forms are available on the Accounting Website at:  
<http://blue.usps.gov/accounting/fieldfinanceforms.htm>

~~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)

---

Field units must submit requests for changes to the unit ID or for a new unit ID at least 30 days in advance of the requested effective start date. Authorized Area or District finance personnel can complete the request for the new unit ID or change request.

When implementing any initiatives that require unit attribute changes, it is the responsibility of the authorized Area or District finance personnel to ensure change requests are communicated directly to the Field Sales Branch (FSB) via email to the FNCM FSB Outlook group.

Each functional area must consider the impact of its requests prior to emailing FNCM FSB to avoid unnecessary complications that would result in budgetary, National Performance Assessment (NPA), or financial transaction reporting issues.

Information and forms for requesting a new 4-digit extension (Unit ID), or change requests for existing 4-digit extensions (Unit ID), can be found on the Accounting website at:

<http://blue.usps.gov/accounting/fieldfinanceforms.htm>

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.~~



# 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).

## 4-1 Overview

---

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

---

Revenue and Field Accounting (RAFA) at Headquarters is responsible for reviewing and approving PS Form F8-A Request for a New Field Finance Number or PS Form F8-B Request to Modify or Discontinue a Field Finance Number requests for creating, modifying or discontinuing 6-digit finance numbers.

A request form with supporting documentation providing the justification for a new finance number must be submitted via email to Finance Number Control Master Field Sales Branch (FNCM FSB) for review and concurrence by the following:

- District Manager
- Area Vice President
- Revenue and Field Accounting Manager
- Chief Operating Officer

Instructions and forms are available on the Accounting Website at:  
<http://blue.usps.gov/accounting/fieldfinanceforms.htm>



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

---

Field units must submit requests for changes to the unit ID or for a new unit ID at least 30 days in advance of the requested effective start date. Authorized Area or District finance personnel can complete the request for the new unit ID or change request.

When implementing any initiatives that require unit attribute changes, it is the responsibility of the authorized Area or District finance personnel to ensure change requests are communicated directly to the Field Sales Branch (FSB) via email to the FNCM FSB Outlook group.

Each functional area must consider the impact of its requests prior to emailing FNCM FSB to avoid unnecessary complications that would result in budgetary, National Performance Assessment (NPA), or financial transaction reporting issues.

Information and forms for requesting a new 4-digit extension (Unit ID), or change requests for existing 4-digit extensions (Unit ID), can be found on the Accounting website at:

<http://blue.usps.gov/accounting/fieldfinanceforms.htm>