

# Post Office Accounting Procedures — Contents

---

Handbook F-1, November 1996

Updated With Postal Bulletin Revisions Through June 9, 2005

## UPDATE NOTICE

## TRANSMITTAL LETTER

## CONTENTS

## ACRONYMS AND ABBREVIATIONS

---

1. GENERAL INFORMATION
2. FINANCIAL REPORTING PROCEDURES
3. MANAGING POSTAL FUNDS
4. MANAGING ACCOUNTABLE PAPER
5. TRUST, SUSPENSE, AND FINANCIAL DIFFERENCES
6. DISBURSING POSTAL FUNDS
7. ACCOUNTING FOR NONSTAMP REVENUE
8. ACCOUNTING SERVICE CENTER ACTIVITIES

## APPENDIXES

**A – ACCOUNT IDENTIFIER CODE AND GENERAL LEDGER ACCOUNT CROSSWALK**

**B – NUMERICAL LISTING OF FORMS WITH RETENTION PERIOD**

**C – STANDARD FIELD ACCOUNTING PROCEDURES**

**D – INFORMATION CROSSWALK**

**E – FORMS INDEX**

## GLOSSARY

## INDEX