Single Drawer Accountability (SDA)  
(NON POS) R2 and R4 Hour Offices  
Conversion Guide Instructions

The USPS POSTPlan requires Administrative Post Offices with Remotely Managed Post Offices (RMPO) open 2 and 4 hours to convert to a Single Drawer Accountability (SDA) within 60 days of conversion. This will result in one unit accountability made up of stamp stock, cash, and money orders for an employee to service the retail window. The Postmaster Relief and/or designee will be responsible for SDA stamp/cash drawer and money order blocks.

The office will maintain only one 1412 for the unit to track and record all financial activity.

The office will **not** maintain:
- Individual Accountabilities
- Unit Cash Reserve
- Unit Reserve Stock
- PS 3959 Stamp Stock Transactions and Daily Recap
- PS 3295 Record of Stamps, Stamped Paper and NonPostal Stamps on Hand

To expedite the SDA conversion process:
- Perform office transfer, if not already complete.
- Close all unused individual stamp credits prior to conversion
- Return non-saleable or excess stamp stock
- Reconcile employee items and financial differences 247/647

**Office Transfer**

All impacted Post Offices must be officially transferred to the Administrative Post Office Postmaster immediately upon implementation of the Remotely Managed Post Office into the POSTPlan. If the office you are converting to SDA has not been transferred to the Administrative Post Office Postmaster, please perform transfer of office first and then perform the SDA conversion. Below are the links directing you to the transfer of accountability forms and the Management Instruction for transfer of office.

To perform an office conversion to SDA the APO will perform the audit steps performed for an office transfer. Below are the links for the transfer of accountability forms and the Management Instruction for transfer of offices.

http://blue.usps.gov/intranet_common/MyWork/account_transfer_package.xft

Accountability

Each accountability is counted as a final count with no tolerances. This includes the Unit Reserve and individual drawers.

The office’s internal recap sheet summarizing the accountability must be reconciled with the previous business days closing AIC 753 Cash Retained and AIC 853 Closing Stamp Accountability on the reporting technology the office uses. (eMOVES) Resolve any differences.

Perform counts of all accountabilities

- The Administrative Post Office Postmaster and the unit reserve stock custodian or designees must perform two independent counts using PS Form 3294, Cash and Stamp Stock Count Summary for the final count of the unit reserve stock, individual stamp credits, and unit cash reserve (if Applicable).
- Ensure both parties count each individual money order to make sure there are no missing money orders from partial decks.

Post the count results to the individual PS Form 1412 and the 3959 to adjust the accountability

- Overages are posted by making an entry in AIC 057 Employee Stamp Credit Overage.
- Shortages are posted by making an entry in AIC 767, Employee Stamp Credit Shortage.
- Enter cash and stamp total in AIC 848, Stamp Stock Returned, on the individual PS Form 1412.
- Complete individual final PS Form 1412, verifying the AIC 853, Stamp Accountability Closing Balance and AIC 753, Cash Retained Today are zero.
- Record entries to PS Form 3959, Stamp Stock transactions & Daily Recap for stock shipped from the individual stamp credits.
- Print the “Money Order Blocks Report” from eMoves compare with physical money orders in drawer.
- Return all money orders including partial blocks by recording the return date in Item 0137A (green logbook) for reissue to the SDA, as needed.
- Return the bait money orders and initial/date bait money order log
- Return all drawer keys recording information on PS Form 1628.
- Consolidate all drawer and envelope keys out of the individual PS Form 3977, Duplicate Key, Combination and Password Envelope

Post results to the PS form 3368-P for Individual Stamp Credits and Unit Reserve Stock annotating final count, credits closed.
eMoves entries after accountabilities have been audited

Once counts all complete, add total of all the 3294’s and match total to eMoves 853.

Net out all the overages and shortages after all the counts are complete and post one entry in eMoves.

- Overages are posted by making an entry in AIC 057 Employee Stamp Credit Overage.
- Clear net overage to AIC 123 and AIC 457
- Shortages are posted by making an entry in AIC 767, Employee Stamp Credit Shortage.
- Clear net shortage to AIC 367 and AIC 647 using the miscellaneous reason code #13

Note: Use the 4-digit Unit ID number and office name when entering receipt information in eMoves.

If a shortage greater than $250 is found in the office, research and clear the 647.

Establish Single Drawer Accountability after all accountabilities are counted and closed out:

A new Single Drawer Accountability (SDA) is created by consolidating all current accountabilities including Unit Reserve into one credit.

- Physically combine all individual stamp credits and the unit reserve stock including cash and coins. Deposit excess cash on the first closeout after conversion. The maximum cash and coin for making customer change to be held in the SDA should not exceed $150.00 which is included as part of the AIC 853 on the 1412.
- Banking procedures have not changed. The only amounts reported in AIC 753 Unit Cash Retained is when the unit did not have $100.00 to make a deposit.
- Ensure all money orders in the office, partial and full blocks are entered into eMoves. All money orders when received from the SDC/SDO, must be entered into eMoves immediately so that the Money Order Block Report always matches what you have on hand for money orders.
- Use partial deck money order blocks first
  - On a daily basis, verify the physical next available money order to be sold against the previous business day’s eMoves Money Order Daily Listing Report

If more than one employee is working at an office during a business day, annotate initials on the money order daily listing report identifying who sold each money order.

- Issue three bait money orders for SDA using bait money order log, documenting on log they are for the SDA.
- Issue two SDA drawer keys.
  - One key must remain in the unit for daily use and placed in an accessible compartment nightly.
  - The other (duplicate) key will be placed in a completed PS Form 3977, Duplicate Key, Combination and Password Envelope, notating SDA on the envelope and having the Postmaster Relief or designee signing
If accountability exceeds the maximum $5000, return stock as follows:

- Prepare for destruction and return all off sale stamps to the Stamp Distribution Center (SDC), during your regular destruction schedule. Off sale item list posted at: http://edd/pls/posweb/ProdItem_OffSale
- Full packs may be returned to the SDC, with prior approval
- Full sheets may be returned to the Administrative Post Office, using PS Form 17.
- Retain all excess Money Order blocks and sell to get down to the 200 maximum, ensure they are all entered into eMoves and are reflected on the Money Order Block Report.

Establish a file for the SDA to include the following:

- PS Form 3368-P, Accountability Examination Record.
- PS Form 3369, Consigned Credit Receipt. Annotate Office in place of (Name); enter $5000 in the credit amount field, unless an exception was granted.
- PS Form 3294, Cash and Stamp Stock Count and Summary – 1 copy, APO keeps a copy
- PS Form 3902, Form 3977 log and lock examination

Stamp ordering process:

Postmaster relief or designee:

- Must have eBuy2 access to order stock
- Verify stock to the PS Form 17 from the SDC or APO and notate NWA on the PS Form 17.
- eMoves entry – Enter stamp total into AIC 841, fill out the receipt information and then place the stamps into the SDA.

Administrative Post Office Postmaster

- Designated eBuy2 approver for the stamp ordering process
- Ensure the SDA does not go over the maximum accountability level when approving orders.

Additional Tasks:

- SDA units must utilize a postage meter (instructions in SDA guide), if ordering new meter Pitney Bowes meter, ensure PS Form 3602-PO, Postage Collected through Post Office Meter is ordered. Meters are ordered using eBuy2.
- Complete PS Form 3977, Duplicate Key, Combination and Password Envelope for extra SDA building keys and safe combination. A set will be kept at Administrative Post Office. The Administrative Post Office should have two sets of building keys, one in the PS Form 3977 and one held by the Administrative Post Office Postmaster.
- Complete, sign and file the SDA Conversion checklist.
- Go to http://nfs.usps.gov/default.asp under Data Input, Convert to SDA and certify that the conversion was completed.
## Single Drawer Accountability Conversion Checklist

### Prior to Conversion

- **Transfer office to Administrative Post Office Postmaster, if not already done**
- **Reconcile all employee items, financial differences 247/647, and master trust. Make clearing entries in eMoves.**
- **Administrative Post office approve eBuy2 access in eAccess for SDA office employee in charge of ordering stock**

### Day of Conversion

- **Upon completion of SDA conversion, go to the National Financial Snapshot (NFS) website @ [http://nfs.usps.gov/default.asp](http://nfs.usps.gov/default.asp).**
  - On the main page go to the Data Input tab or under Data Input on the left side of the screen to Convert to SDA to certify the conversion process has been completed.
- **Obtain a copy of the office's recap sheet or PS 3959 and ensure the closing AIC 753 and AIC 853 equals previous business day 1412 in eMoves.**
- **Conduct a final count and close out of all cash/stamp credits. This includes employee credits, Unit Reserve Stock, and Unit Cash Reserve.**
- **Consolidate and post any overages and/or shortages (if applicable), and clear with an offset to AIC 123 AIC 457 for overages and AIC 367 and AIC 647 for shortages. Post entries in eMoves.**
- **Establish the Single Drawer Accountability by combining Unit Reserve and Individual/Flexible credits into one drawer.**
- **Issue Money Order block and Bait MOs for SDA. (Note: At the time of conversion, a unit may have an excess of more than 200 MOs. SDA units are allowed to sell down the excess but once they sell down the excess the Administrative Post Office must ensure the SDA office does not carry more than the 200 maximum limit.)**
- **Ship excess stamp stock greater than maximum $5000 accountability to the APO or alternate location. Make AIC 848 entry in eMoves and print shipment report to record shipment number on PS 17 going with stock to receiving office.**
- **Establish PS Form 3368-P, PS Form 3369, and PS Form 3977 for SDA. Establish PS Form 3977s for Administrative Post Office.**
- **Ensure the main stock book (PS Forms 3295) is filed. This is not used with SDA.**
- **Ensure SDA office has Postage Meter (order if necessary).**
- **Leave copy: Single Drawer Accountability 2hr & 4hr Conversion Guide and F101 Chapter 24.**

### Administrative Post Office

- **Administrative Post Office:**
- **Administrative PO Unit Finance #:**

### Administrative PO Postmaster

- **Administrative PO Postmaster:**
- **Date:**

### SDA Postmaster Relief/Designee

- **SDA Postmaster Relief/Designee:**
- **Date:**

I certify the above unit was converted to a Single Drawer Accountability Office by:

- **Date:**