

- 4> Maintain the original Form 3369 in the record of stamp credits (see section 426.5). Maintain a copy in a central file under the postmaster's control. The stamp credit holder must also retain a copy.
- 5> Complete the heading information on Form 3368, *Stamp Credit Examination Record*, and record the results of the count. Enter in the appropriate column the last date for completion of the next examination as required by the national agreement.
- 6> Employees who work in postal retail stores or post offices under unit accountability can be assigned a stamp credit for other retail or financial operations at other units.

426.5 Recording Stamp Credits

- 1> Maintain a continuous record of the value of each stamp credit. The record must be controlled by the postmaster or the manager accountable for the stock from which the stamp credit was consigned. It must not be accessible to the credit holder.
- 2> Prepare the record consisting of the original signed Form 3369 and Forms 1412 or 3958 that show the changing value of the stamp credit. After each count of an employee's stamp credit, keep Forms 1412 or 3958 related to that period for 1 year or until all differences exceeding tolerance within the unit (including the unit reserve) are resolved.
- 3> Maintain a drawer or similar container of file folders, one for each credit, arranged in alphabetical (or numerical) order within groups (units or clerks). Locate the file where it is accessible only to authorized persons.
- 4> Establish a stamp credit file for each stamp credit holder. The file must be under the postmaster's or supervisor's control and must include the following:
 - All Forms 3294.
 - Form 3368.
 - Form 3369.
 - Form 571, *Discrepancy of \$100 or More in Financial Responsibility*.
 - Letters of demand for payment.

Note: The clerk's opening balance, AIC 840, stamp accountability opening balance, should be zero. Enter the total of the stamp credit to AIC 841, stamps received.

426.6 Closing a Stamp Credit — Postmaster or Supervisor

- 1> Clear stamp credits issued as described in section 426.3 through the employee who consigned the credit.
- 2> When a stamp credit is canceled, transfer the file folder with the postmaster's copy of Form 3369 from the active file to an inactive file for 1 year.

- 3> Cancel stamp credits not used at least once in an AP.
- 4> Follow count procedures in section 429.1 when closing a credit. Do not apply a tolerance when closing a credit.

426.7 **Maintaining Accountability**

Bargaining unit employees are accountable to the postmaster, unit manager, or finance station clerk, depending on the source of their stamp credit.

426.71 **Maintaining Unit Reserve Stock**

- 1> Maintain the unit reserve stock on Forms 3295. Report the transactions affecting the unit reserve stock on Forms 3958. Initiate a Form 3958 only when there are unit reserve stock transactions.
- 2> Take the opening balance on Form 3958 from the previous day's closing balance for each type of stock.
- 3> Stock received comes from two sources — the main stock (line 2) and clerks within the station (line 5). Support each type of transaction using Forms 17.
- 4> The reductions to the reserve stock are stock returned to the main stock (line 9) and clerk requisitions filed (line 10). Support each using Forms 17.
- 5> Forward the original Form 3958 with supporting documents to the employee who initiates the unit Form 1412. Keep copies of Form 3958 in chronological order until the next station accountability audit.

426.72 **Maintaining Station Stamp Accountability**

- 1> Maintain station stamp accountability on the unit Form 1412. The unit Form 1412 is a combination of selected entries from both the unit reserve stock Form 3958 and all individual stamp credits. Use the following steps:
 - Make sure the opening balance, AIC 840, is the closing balance, AIC 853, from the previous unit Form 1412.
 - Enter stock received from line 2 of Form 3958 to AIC 841.
 - Enter the total of Forms 3220 received from window clerks to AIC 846.
 - Enter stock returned from line 9 of Form 3958 to AIC 848.
 - Enter the total sales from window clerk Forms 1412 to AIC 852.
 - Compute the closing balance, AIC 853, for the station.
- 2> Forward the original unit Form 1412 with all required supporting documents as directed by local management. Keep station copies in chronological order until the next station accountability audit.
- 3> File each clerk's Form 1412 and the Form 3958 in the station record of stamp credits (see section 426.5). Before placing each of these documents into the folder, verify the opening balance. Correct any difference and notify the employee involved.