

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

PURPOSE:

To provide screen navigation for creating/updating the SF224 report, executing and viewing SF224 reconciliations, and generating/printing reports.

BACKGROUND:

The SF224 Statement of Transactions & Accountability classifies an agency's monthly collection and disbursement activity by appropriation, fund, and receipt accounts, as executed by the Treasury Regional Finance Center (TRFC). It is prepared by disbursing offices that are serviced by a local TRFC replacing the SF1219 Statement of Accountability and the SF1220 Statement of Transactions.

DUE DATE

The SF224 is due at the UFC on the 4th working day of the current month for the previous accounting month. Agencies are required to submit an SF224 for all accounting periods, even when there are no financial transactions to report. This enables the UFC to account for all reporting agencies.

ACCESS PERMISSIONS:

- a. User must have create/update permissions for the applicable FOA in order to create or update report data, execute or view reconciliation/edit reports, and generate or view reports.
- b. User must have generate/view permissions for the applicable FOA in order to generate or view reports only. This does not allow the user to create or update report data.
- c. User must have view permissions for the applicable FOA in order to view only reports already generated. This does not allow the user to create or update or generate reports.
- d. District Report Level users can only perform functions for the specific FOA or District. Division Report Level users can only perform functions for the specific Division. Command Report Level users can generate reports for the entire command. UFC Command Report Level users can perform functions for the entire command.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

ADDITIONAL INFORMATION:

I. References:

- 31 USC 3512**, Executive agency accounting systems
- 31 USC 3513**, Financial reporting accounting systems
- TFM Vol.1, Part 2, Chapter 3300**, Reports of Agencies For Which Treasury Disburses (SF224).

II. Definitions:

Agency Location Codes (ALCs) - The ALC identifies a particular responsible disbursing entity, much like the Disbursing Station Symbol Number (DSSN) currently does, however allows for the flexibility of identification of many DSSN's under a centralized account or ALC. The first two digits identify the department or agency, the third and fourth digits identify the particular bureau within the department, and the last four digits identify the particular agency disbursing station.

Treasury Regional Financial Centers (TRFCs or RFCs)- Regionally established centers that collect and disburse funds for other government agencies as representatives/branches of the U.S. Treasury Department.

Statement of Transactions (SF224) - A monthly report, due from each Agency ALC to the FMS, prepared from disbursement vouchers paid or collection vouchers accomplished by RFCs for an accounting period (one month). SF224 reports include in the title, the Agency preparing the report, along with the Agency's ALC. The body of the report (see TFM Vol.1, Part 2, Ch. 3300, Appendix No.1, pages 3-5), contains a detailed description of appropriation, fund, or account being effected, and the dollar value of receipts and disbursements recorded in the agencies accounting records. Signed copies of the SF224 must be retained by the reporting office in support of Agency account balances for use by GAO in its on site audit, along with Agency Quality Assurance reviews.

Statement of Differences "Disbursing Office Transactions" (FMS Form 6652)
- A monthly form provided to the reporting office (ALC) by the Financial Management Service (FMS) depicting comparisons between RFC transaction amounts and the SF224 reporting office. Differences are displayed and a detailed listing of accomplished disbursements by the RFC is sent to the reporting office for verification/reconciliation. Disbursing office differences not resolved within 6 months, will be reported on FMS Form 6652 as a charge back to budget clearing account (96F3879). Any discrepancies in the RFC records will be corrected by the RFC, any discrepancies in the reporting offices (ALC) SF224 will be corrected on the next SF224 submission.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

Statement of Differences “Deposit Transactions” (FMS Form 6652) - A monthly form provided to the reporting office (ALC) by the Financial Management Service (FMS) depicting comparisons between the deposit data collected through the banking system (original SF215s & SF5515s) and amounts reported in the SF224 reporting office. Differences are displayed and a detailed listing of confirmed deposits by the bank is sent to the reporting office for verification/reconciliation. Disbursing office differences not resolved within 6 months, will be reported on FMS Form 6652 as a charge back to budget clearing account (96F3878). Any discrepancies in the banking records will be corrected by the banking institution, any discrepancies in the reporting offices (ALC) SF224 will be corrected on the next SF224 submission

Journal Vouchers (SF1017G) - Will be created by the reporting office (ALC) to transfer amounts from (96F3878, and 96F3879) to the appropriate agency account. Journal vouchers must be reported on the monthly SF1220 and or SF224 reports. Journal vouchers must be retained by the reporting office in support of Agency account balances for use by GAO in its on site audit, along with Agency Quality Assurance review.

Adjustment of Agency Deposit/Debit Voucher (FMS Form 5901) - Unreconciled differences identified on the “Statement of Differences (FMS Form 6652)” that are not cleared within six (6) months, will be transferred to (96 F3878 or 96F3879) as appropriate. FMS Form 5901 will be issued to the reporting office, who must immediately prepare a journal voucher to clear the amount(s) referenced, and charge or credit the appropriate agency appropriation or fund.

Unavailable Check Cancellations (UCC) - Credits received from FMS into the Agency’s 96F3880 Budget Clearing Account for (1) checks unavailable to the issuing Agency, where the payee reports non-receipt, theft, loss, mutilation or destruction, (2) checks for which the Agency determine the payee is not entitled, and (3) photocopy or check status information charges, (I TFM 7-7060.1).

Chargebacks on Payments-Over-Cancellations (POC) - Charges received from the FMS into the Agency’s 96F3880 Budget Clearing Account to reverse unavailable check cancellation credits when the original check is presented for payment, (I TFM 7-7060.70).

Reclamation Credits (RC) - Credits received from the FMS into an Agency’s 96F3880 Budget Clearing Account in support of claims for the proceeds from checks credited to an Agency’s accounts, (I TFM 7-7040.10).

Unavailable Photocopy Credits (UPC) - Credits received from the FMS into an Agency’s 96F3880 Budget Clearing Account for checks unavailable for 60 days where the payee is

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

entitled to payment and is still claiming non-receipt, (I TFM 7-7060.65b).

Adjustments (ADJ) - Charges and or credits received from the FMS into an Agency's 96F3880 Budget Clearing Account for miscellaneous reasons. These transactions will be supported by SF 1081 and SF 1081 support listings to fully document the cause of the credit or charge.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

Section 1 - Classification Of Disbursements And Collections By Appropriation, Fund, or Receipt Account. This section will reflect, by individual department symbol, transfer department symbol, fiscal year, appropriation, and appropriation limitation, all documents that have been paid by the servicing TRFC and actual collections received during the month for deposit on SF 215's (net any SF5515's). This section of the SF224 report reflects the same data previously reported on the SF1220 for disbursements and collections by self.

1. Columnar Totals - for columns two (2) and three (3) will be populated as the sum of individual amounts entered in Sections 1.

2. Net Total, Section 1. - Will be self populated as the difference between column three (3) total disbursements, less column two (2) total receipts.

Section II - Control Totals Of Disbursements And Collections Entered In Section 1. This section distinguishes between the transactions processed by the TRFC, from net collections received by the agencies or departments.

1. Add Payment Transactions Accomplished - The summary net totals according to the (paid) month of all charges/credits substantiated by voucher-schedules processed by the servicing TRFC's, and other available documentation.

a. Current Month (MMYY) - The summary net totals according to the (paid) month of all charges/credits substantiated by voucher-schedules processed by the servicing TRFC's, and other available documentation, that were accomplished in the current accounting period (month).

b. Prior Month (MMYY) - The summary net totals according to the (paid) month of all charges/credits substantiated by voucher-schedules processed by the servicing TRFC's, and other available documentation, that were accomplished in a previous accounting period (month).

c. Total Payments - This field will be self populated as the sum of amounts entered in the "Current Month" and "Prior Month", above.

2. Deduct Collections Received - The total collections received for deposit on SF215's, (net any allowances charged on Sf5515's) or any adjustments for the current month on collections

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

classified in Section 1.

3. Net Total Section 11 - This field will be self populated as the net difference between section II, line 1c, total payments less section II, line 2 total collections received. The net total of section II must also agree with the net total of section I.

Section III. - Status Of Collections - This section reconciles the status of actual collection and deposit activity as well as the balance of undeposited collections in transit.

1. Balance of Undeposited Collections, Close Of Preceding Month - Will be self populated with the balance of collections on hand at the close of the prior month, (prior months SF224 submission, section III, line 4.Net Total Section III).

2. Add: Collections Received This Month - Will be self populated with the amount entered on Section II, line 2. Deduct Collections Received.

3. Deduct: Deposits Presented Or Mailed To Bank - The summary net totals of all deposits made directly with Federal Reserve Banks (FRB's) on the basis of "Date Presented or Mailed to Bank", represented by SF215's, net any SF5515's.

a. Current Month (MMYY) - The summary net totals of all deposits made directly with Federal Reserve Banks (FRB's) on the basis of "Date Presented or Mailed to Bank", represented by SF215's, net any SF5515's, that were accomplished in the current accounting period (month).

b. Prior Month (MMYY) - The summary net totals of all deposits made directly with Federal Reserve Banks (FRB's) on the basis of "Date Presented or Mailed to Bank", represented by SF215's, net any SF5515's, that were accomplished in a previous accounting period (month).

c. Total Deposits Presented or Mailed to Banks - This field will be self populated as the sum of amounts entered in the "Current Month" and "Prior Month", above.

4. Net Total Section III - This field will be self populated with the sum of Section III, line 1 plus Section III, line 2, less Section Iii, line 3c.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

SECTION A, CREATE/UPDATE REPORTS

SCREEN NAVIGATION:

From the CEEMIS Main Menu (Screen HQ1.0),

ENTER CHOICE

Select 3 - Civil Accounting Functions. Press Enter.

Select 3 - Create/Update Reports. Press Enter.

Press Enter to select SF224 Report.

OR

Press CTRL F1 to move to smart code field.

SMART CODE

Enter CC224. Press Enter.

OR

Press F4 for a list of all the smart codes available to select from.

OR

Press CTRL F1 to move to the enter choice field.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

SECTION A, CREATE/UPDATE REPORTS

If the F4 key is used, a pop up window will appear that contains all the valid smart codes the user has been granted access to use.

User can:

USE UP OR DOWN ARROW KEYS

Use these keys to move up or down the list in the pop up window to the desired selection.

PRESS TAB

Use the tab key to move cursor to the find field. Once in the find field enter a value and press enter to execute the query.

PRESS END

Use the end key to select the choice. System will automatically move to the appropriate screen to continue on.

PRESS F10

Use the F10 key to exit the pop up window and return to the previous screen with no action.

You are now at screen HQ1.3.17.1 - SF224 Statement of Transactions & Accountability

FOA CODE

Enter the applicable reporting FOA Code. User will automatically be taken to the SF224 report form pop up window screen.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

OR

SECTION A, CREATE/UPDATE REPORTS

Press F4 for a list of all the valid FOA codes.
Press Enter or CTRL F1 to go to the pop up window screen.

If the FOA code entered is not valid or the user is not authorized to create/update report data for the FOA code, an error message will appear at the bottom of the screen. Enter FOA code again.

All the report header information (DSSN, F&A Officer, FOA Address, POC, POC telephone number and accounting period) will automatically populate when the FOA Code was entered.

You are now at the SF224 Pop Up Window Screen.

APPROPRIATION DEPARTMENT

Automatically populated with '96'.
This represents USACE Civil Works.
Skips to next field.

APPROPRIATION TRANSFER DEPT

Enter the transfer department number if this is a transfer appropriation.
Press Enter to populate with NA if not applicable. Skips to next field.

APPROPRIATION FISCAL YEAR

Enter the appropriation fiscal year:
R, S, X, F or two digit year. Skips to next field.

- X No year appropriations.
- F Clearing Account Appropriations
- R Receipt Account Appropriations
- S Special Fund Account Appropriations
- 95 Fiscal Year 1995

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

APPROPRIATION BASIC SYMBOL

Enter the appropriation basic symbol.
Skips to next field.

SECTION A, CREATE/UPDATE REPORTS

APPROPRIATION LIMITATION

Automatically populates with 0000
limitation. Press Enter to
accept.

OR

Enter the 4 digit limitation.

For appropriation symbol
8862 use limitation 0000 for
disbursements and 1000 for
receipts.

If appropriation is valid, cursor will move to the appropriate receipt or disbursement column to enter amounts.

If appropriation is invalid, a message will appear at the bottom of the screen and cursor will return to the transfer dept field to reenter.

RECEIPT AND REVOLVING FUND REPAYMENT

Automatically populated with zero.
Press Enter to accept.

OR

Press F6 to clear field and enter new
amount. Press Enter.

Format is \$\$\$\$.\$\$. No commas are
required. Form automatically inserts
commas and decimals where
necessary. To report cents, be sure
to enter the decimal point.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

Column will automatically total when values are entered.

SECTION A, CREATE/UPDATE REPORTS

NET COLLECTIONS & DISBURSEMENTS

Automatically populated with zero. Press Enter to accept.

OR

Press F6 to clear field and enter new amount. Press Enter.

Format is \$\$\$\$.\$\$. No commas are required. Form automatically inserts commas and decimals where necessary. To report cents, be sure to enter the decimal point.

Column will automatically total when values are entered.

NET TOTAL

Automatically populates with the sum of disbursements less the receipts as the values are entered.

If this amount is not correct, user must edit the detail record above.

NOTE: User cannot enter one appropriation twice on the form. An error message will be displayed at point of commit. Cursor will move to the record in error. Press SHF5 to delete the record. To exit the pop-up window, Section 1 and proceed on to Section II, press and hold the control key and hit <F1>. The cursor will advance to Section II, line 1A.

Line 1A. Payment Transactions Accomplished - This Month; Enter the dollar value of all schedules processed by the TRFC for the current month and PRESS ENTER.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

Line 1B. Payment Transactions Accomplished - Prior Month; Enter the dollar value of all schedules processed by the TRFC for the current month and PRESS ENTER.

SECTION A, CREATE/UPDATE REPORTS

Line 1C. Total Payments; Will be self populated as the sum of Lines 1A and 1B above. The cursor will advance to Section II, Line 2.

Line 2. Collections Received; Enter the value of total collections received for deposit on SF215's (net of allowances on SF5515's) for the current month as classified in Section I. A reconciliation within the form will assure that Line 3, self populated as the net of Lines 1C and Line 2, agrees with the Net Total in Section I. If these fields are not in agreement a message will indicate the out of balance condition and the user must correct prior to proceeding to Section III. If these fields are in agreement the cursor will advance to Section III, Line 3A.

Line 3A. Deposits Presented or Mailed To Bank - This Month; Enter the actual dollar value of all deposits made directly to the Federal Reserve Bank for the current month, based on the date presented or mailed to bank.

Line 3B. Deposits Presented or Mailed To Bank - Prior Month; Enter the actual dollar value of all deposits made directly to the Federal Reserve Bank for the prior month, based on the date presented or mailed to bank. Lines 3C, and Line 4. Will be self populated as sums of values entered above, and the user should Press <END> to commit changes.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

SECTION B, TO EXECUTE SF224 RECONCILIATION/EDIT REPORT

SCREEN NAVIGATION:

From the CEEMIS Main Menu (Screen HQ1.0),

ENTER CHOICE

Select 3 - Civil Accounting Functions. Press Enter.

Select 5 - Execute Recon/Edit Reports. Press Enter.

Press Enter to select SF224 Report.

OR

Press CTRL F1 to move to smart code field.

SMART CODE

Enter RCONCX. Press Enter.
You are now at Screen HQ1.3.4.
Press Enter to select SF224 Report.

OR

Press F4 for a list of all
the smart codes available
to select from.

OR

Press CTRL F1 to move to
the enter choice field.

If the F4 key is used, a pop up window will appear that contains all the valid smart codes the user has been granted access to use.

User can:

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

SECTION B, TO EXECUTE SF224 RECONCILIATION/EDIT REPORT

USE UP OR DOWN ARROW KEYS

Use these keys to move up or down the list in the pop up window to the desired selection.

PRESS TAB

Use the tab key to move cursor to the find field. Once in the find field enter a value and press enter to execute the query.

PRESS END

Use the end key to select the choice. System will automatically move to the appropriate screen to continue on.

PRESS F10

Use the F10 key to exit the pop up window and return to the previous screen with no action.

You are now at screen HQ1.3.5 - Reconciliation Request Screen - SF224 RECON.

CHOICE

Choice 1 - Enter if executing a SF224 reconciliation for one specific FOA.

Choice 2 - Enter if executing a SF224 reconciliation for all FOAs in a specific Division. Use must have at least Division level access.

Choice 3 - Enter if executing a SF224 reconciliation for all FOAs in the Command. Use must have at least Command level access.

Choice 4 - Enter to exit the form.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

FOA

Enter the applicable FOA code for Choice 1. Press Enter.

OR

Enter the first position of the applicable Division Code for Choice 2 or enter any FOA code within that Division. Press Enter.

Report will now execute and user will be taken to a blank screen. When report is complete, user will be prompted to return to menu. Press Enter.

Press CTRL F1 to move to Choice Field and enter another choice.

Press F10 to exit.

NOTE:

Reconciliation reports write to only one file. If another choice is selected prior to reviewing the results of the first one, this file is overwritten with the next report.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

SECTION C - TO VIEW SF224 RECONCILIATION/EDIT REPORT

SCREEN NAVIGATION:

From the CEEMIS Main Menu (Screen HQ1.0),

ENTER CHOICE

Select 3 - Civil Accounting Functions. Press Enter.

Select 6 - View Recon/Edit Reports. Press Enter.

Press Enter to select SF224 Report.

OR

Press CTRL F1 to move to smart code field.

SMART CODE

Enter RCONCV. Press Enter.
You are now at Screen HQ1.3.4.
Press Enter to select SF224 Report.

OR

Press F4 for a list of all
the smart codes available
to select from.

OR

Press CTRL F1 to move to
the enter choice field.

If the F4 key is used, a pop up window will appear that contains all the valid smart codes the user has been granted access to use.

User can:

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

SECTION C - TO VIEW SF224 RECONCILIATION/EDIT REPORT

USE UP OR DOWN ARROW KEYS

Use these keys to move up or down the list in the pop up window to the desired selection.

PRESS TAB

Use the tab key to move cursor to the find field. Once in the find field enter a value and press enter to execute the query.

PRESS END

Use the end key to select the choice. System will automatically move to the appropriate screen to continue on.

PRESS F10

Use the F10 key to exit the pop up window and return to the previous screen with no action.

Report will now execute and appear on screen. If report is larger than screen, user can press CTRL plus right or left arrow keys to move left or right, press enter to move to next page or press q to quit. At EOF marker, press enter. User will be prompted to return to menu. Press Enter.

Press F10 to exit.

NOTE:

If Division Reconciliation Report was executed, then a list of all FOA codes not included in the report will appear first in the file. Press Enter to page down.

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

SECTION D, GENERATE & VIEW REPORTS

SCREEN NAVIGATION:

From the CEEMIS Main Menu (Screen HQ1.0):

ENTER CHOICE

Selection 3 - Civil Accounting Functions. Press Enter.

Selection 7 - Reports. Press Enter.

Arrow down to Disbursing Reports. Press Enter.

Arrow down to SF224 report. Press Enter.

OR

Press CTRL F1 to move to the smart code field.

SMART CODE

Enter GC224. Press Enter

OR

Press F4 for a list of all
the smart codes available
to select from.

OR

Press CTRL F1 to move to
the enter choice field.

If the F4 key is used, a pop up window will appear that contains all the valid smart codes the user has been granted access to use.

User can:

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

SECTION D, GENERATE & VIEW REPORTS

USE UP OR DOWN ARROW KEYS

Use these keys to move up or down the list in the pop up window to the desired selection.

PRESS TAB

Use the tab key to move cursor to the find field. Once in the find field enter a value and press enter to execute the query.

PRESS END

Use the end key to select the choice. System will automatically move to the appropriate screen to continue on.

PRESS F10

Use the F10 key to exit the pop up window and return to the previous screen with no action.

User is at screen HQ1.3.3.1 - Report Selection Menu

ARROW DOWN to desired report.

Press Enter

User is at screen HQ1.8.2 - CEEMIS Report Selection Screen CIVIL SF224

FOR PERIOD ENDING

Enter month and year of report to print (MMYY). Automatically moves to next field.

REPORT LEVEL

Enter District (DIS), Division (DIV) or

CHAPTER 22
STATEMENT OF TRANSACTIONS & ACCOUNTABILITY
SF224

Corporate (CRP).

SECTION D, GENERATE & VIEW REPORTS

PRINT/LIST WHEN PRODUCED

Enter (P) for print or (L) for list to the screen. Automatically moves to next field.

COPIES

Enter the number of copies. Press Enter.

PRINTER

Enter your CEAP Station printer name or <F4> for a list to choose from. Highlight and press enter.

RETENTION DAYS

Enter the number of days to retain your print file (usually one(1)). Press Enter.

OK TO PROCEED

Enter yes(Y) or no(N)

The report previously selected will be displayed on the screen. The reports are displayed via the UNIX pg command and you will be prompted on how to scroll through each page of the report. At the end of the report you will be prompted to "Print reports now?", "Delete reports now", and "Press Enter to return to SQL Forms", you will be returned to the report selection menu. <F10> to Exit.