



**Subject: STATEMENT OF TRANSACTIONS (SF-224)REQUIRED
UNDER TREASURY DEPARTMENT CIRCULAR NO. 495**

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5-40-00 PURPOSE AND APPLICABILITY

This chapter supplements Part 2 Chapter 3300 of the Treasury Fiscal Requirements Manual (TFRM) which prescribes the instructions for the preparation of the SF-224, Statement of Transactions (Exhibit 5-40-1), and the related supporting documents. This report will provide the Treasury with classified receipt and disbursement data for recording in Treasury accounts and for publication in Treasury reports. The provisions of this chapter are applicable to all accounting stations of HEW.

5-40-10 REPORT SUBMISSION REQUIREMENTS

Report are required monthly and must be submitted, via telecommunications with supporting documents attached, no later than the fifth working day of the subsequent month. In addition, a separate report is required for all letter of credit transactions and must be submitted no later than the eighth working day of the subsequent month.

For year-end closing, a schedule for the preparation and submission of SF 224's will be transmitted by separate TFRM bulletin.

All SF-224 reports, dated and signed by a responsible official, shall be distributed as follows:

Original copy to:
Bureau of Government Financial Operations
Government Reports Branch
Department of the Treasury
Treasury Annex No. 1, Room 1423 GAO
Washington, D.C. 20226
Stop 224

Note: To expedite Treasury's receipt and processing of these reports all accounting stations should type the legend "**Priority Report-Standard Form 224**" in the lower left hand corner of each addressed envelope.

If hand carried to Treasury, deliver to:
441 G Street N.W.
Room 1423
Washington, D.C.

Copy to:
Office of the Secretary
Division of Financial Planning and Analysis
South Portal Building, Room 745-D
200 Independence Ave., S.W.
Washington, D.C. 20201

Each regional and district office, hospital, and other stations must send a copy to the applicable parent agency. When an accounting station reports transactions for an account symbol that is applicable to another parent agency, a copy of the SF-224 must be submitted to the parent agency for reconciliation purposes (e.g. DFAFS 75-08-0098; Payroll 75-01-0098). Further, parent agencies may prescribe additional distribution.

5-40-20 CONTENT OF REPORT

The SF-224 shall be prepared on the basis of vouchers paid or accomplished by Treasury's regional disbursing offices, Federal Reserve Banks, and on the basis of cash collections received for deposit on SF-215 Deposit Ticket (formerly SF-219 Certificate of Deposit) less SF-5515 Debit Vouchers (formerly TFS-5504).

Confirmed deposits continue to be the basis for special operations involving the determination of amounts available for investment or amounts of interest earned with respect to certain trust funds. Agencies are authorized to include vouchers with fixed payment dates (e.g. payrolls) in their monthly reports even though the paid voucher has not been received from the Treasury regional disbursing office prior to preparation of the SF-224.

Detailed instructions for the preparation of the SF-224 are as follows:

Section I Classification of Disbursements, and Collections by Appropriation, Fund and Receipt Account

Column I Appropriation, Fund or Receipt Account

List the established appropriation, fund or receipt account symbols in ascending numerical sequence according to the basic four (4) digits of the account symbol (e.g. 0120, then 0135, then 0137, etc.) Unavailable receipt account symbols should also be listed in ascending numerical sequence following the HEW account symbols.

The Regional accounting stations and the report for the HEW central payroll operation should continue to separate the data by agency and should list those accounts applicable to each agency in ascending order sequence.

Column 2 Receipts and Revolving fund Repayments
For each applicable symbol listed in column 1, report the following data:

Available Receipts

Report all receipts, net of adjustments, of special or trust funds which, pursuant to law or trust agreement, are immediately available in their entirety as appropriations to a single agency for expenditure without further action by Congress. The related account symbol in column 1 should be followed by A/R. The Department of the Treasury's publication "Federal Account Symbols and Titles" identifies those receipt account that are classified as available.

Unavailable Receipts

Report all receipts, net of adjustments, which at the time of collection, are not appropriated and are not immediately available for expenditure. The cumulative net amount reported for the fiscal year should be in agreement with the balance in account 353.2-Capital-Transfer to U.S. Treasury-Miscellaneous General/Trust Receipts, and also with amounts reported quarterly in column 2 of TFS-6728, State of Receipt Account.

"F" Clearing Accounts

Report all receipt transactions net of adjustments.

Revolving Fund Accounts

Public Funds

Report all repayments (refunds and reimbursements), net of adjustments, for all accounts in the 4000 to 4499 series.

Trust Revolving Funds

Report all repayments, net of adjustments, for accounts in the 8400 to 8499 series. The cumulative net amount reported for the fiscal year should be in agreement with the balance in account 101.3 Disbursing Funds-Advances/Reimbursements/Collections (Other than Treasury Loan Account).

Deposit Fund Accounts

All credits to deposit fund accounts in the 6000 to 6999 series are to be reported net in column 3.

Borrowing from the Public (issuing agency)

Report all borrowing at par value. The difference between par value and amount received should be shown as a charge or credit as the case may be in column 3.¹

Loan Repayments

Report repayments of principal and direct sale of loans to the extent that the cast transaction relates to a revolving fund or receipt account. Non-cash transactions are not to be reported. The cumulative net amount reported for the fiscal year should be in agreement with the balance in account 101.5 Disbursing Funds-Collections/Repayments (Treasury Loan Accounts).

Column 3

Net Disbursements

For each applicable symbol listed in Column 1 report the following data:

General Fund Accounts

Report all charges net of repayments (refunds and reimbursements) and adjustments in the 0100 to 3899 series.

"F" Clearing Accounts

Report all charges net of adjustments.

Management Fund Accounts (including consolidated Working funds)

Report all charges net of advances and adjustments in the 3900 to 3999 series.

Revolving Fund Accounts Public Enterprise

Report all charges, net of adjustments, of accounts in the 4000 to 4499 series.

Intragovernmental

Report all charges net of adjustment accounts in the 4500 to 4999 series.

Special Fund Accounts

Report all changes net of adjustments in the 56000 to 5999 series.

¹ These transactions will be further identified by prefixing the account symbol in column 1 with the applicable sub-class code as assigned by Treasury from TFS-7103, Sub-Classification Authorization (See Exhibit 5-40-2).

Trust Fund Accounts

Report all charges net of adjustments of accounts in the 8000 to 8999 series. (Trust Funds in the 9000 to 9999 series are not applicable to HEW.)

The cumulative net amount reported for the fiscal year, for the accounts listed above (including revolving fund repayments in column 2) should agree with the net balance in accounts 101.2 Disbursing Funds-Disbursements (Other than Treasury Loan Account) and 101.3 Disbursing Funds-Advances/Reimbursements/ Collections (Other than Treasury Loan Account).

Deposit Fund Accounts

Report all credits and charges net in accounts in the 6000 to 6999 series. The cumulative net amount reported for the fiscal year should agree with the balance in account 104-Deposit Funds.

Investment in Federal Securities

Report all investments at par value.¹

Redemption of Federal Securities (by issuing agency)

Report all redemptions of par value.¹

Federal Securities-Difference Between Par Value and Purchase or Redemption Price

Report the difference between par value and amount received as a charge or credit for sales of Federal securities.

Loan Disbursements

Report all cash disbursements, net of repayments, not reported in column 2, and other cash adjustments. The net amount reported for investments, securities, and loans should agree with the balance reported in account 101.3 Disbursing Funds-Disbursements (Treasury Loan Account).

¹

These transactions will be further identified by prefixing the account symbol in column 1 with the applicable sub-class code as assigned by Treasury Form TFS-7103, Sub-Classification Authorization.

Columnar totals - Report net totals for columns 2 and 3.

Net Total Section I - Report the net total of column 3 less column 2.

Section II Control Totals of Disbursements and Collections Classified in Section I

This section provides for distinguishing transactions processed by Treasury from net collections received by the agencies or departments.

Line 1. Report summary net total according to month paid (in applicable block) of all charges and credits represented by voucher schedules and other documentation processed by Treasury. (See I TRFM 6-5060.10 for reporting requirements relating to Simplified Intragovernmental Billing and Collection (SIBA) System).

Line 2. Report total collections received for deposit on SF-215 Deposit Ticket net of uncollectible items charged on SF-5515, Debit Voucher, and any related adjustments for the current accounting month that has been classified in Section I.

Note: Memorandum copies of all SF-215 and SF-5515 should be submitted with the SF-224.

Line 3. Report net total of line 1, less line 2. The net total of Section II must agree with the net total of Section I.

Section III Status of Collections

This section provides the status of actual collection and deposit activity, and the balances of undeposited collections and unconfirmed deposits at the beginning and end of the period.

Line 1. Report the balance of account 103 Undeposited Collections at the close of the prior month as recorded in account 75F3875 with applicable suffix-number (this should include

those deposits made through the last day of the prior month that have not been acknowledged by Treasury). The amount reported must agree with the amount on line 4, Section III of the prior month's report. If line 1 is not in agreement, it will be changed by Treasury and the agency will be notified accordingly.

Line 2. Report the same amount reported on line 2 of Section II.

Line 3. Report a summary of all confirmed deposit tickets (SF-215), less related debit vouchers (SF-5515). These items must be identified according to the confirmed month based on the date entered by the depository. Provision has been made to report deposits (in the applicable block) for the current month, two prior months, and the total. Amounts in each of these blocks must be supported by a list of confirmed deposit tickets and debit vouchers grouped according to the applicable block. This list should be headed with the same identifying information as shown on the SF-224 and should identify each deposit ticket and debit voucher by a confirmed date, number, and total amount.

Line 4. Report net total of lines 1 and 2 less line 3.

Note: All negative amounts should be identified by a credit symbol (CR).

The letter of credit transactions should be classified and reported in the same format as the regular SF-224 report. In addition, a listing (in duplicate) of the individual payment vouchers (TUS-5401 Payment Voucher on Letter of Credit) should be attached to support the totals reported in Section II. The format and data reportable are illustrated in Exhibit 5-40-3). Refer to TFRM Part 4, Chapter 2000, Section 2030 for additional information relating to advances by letter of credit.

5-40-30 SPECIAL INSTRUCTIONS

Late Receipt of Documents

If a pair of accomplished document is received to late for inclusion in the report for the month in which it was paid or accomplished (except vouchers with fixed payment dates (e.g. payroll) the transaction should be reported in Section I of the SF-2224 in the month it is received, and identified in Section II as to the paid or accomplished month. Since receipts are reported on a collections received basis, late receipt of confirmed deposit tickets need only be identified in Section III as to the confirmed month.

Correction of Errors

The monthly SF-224 will neither be subject to recall for correction nor will a corrected or amended statement be accepted unless specifically requested by Treasury. Corrections should be reported on the subsequent month's SF-224 report and appropriately classified in Section I, and identified in Section II or III.

Reconciliation of Differences

For reconciliation purposes, any difference(s) disclosed in the comparison of agency's and Treasury's records will be furnished to the agencies accounting station on Treasury Form TFS-6652, Statement of Differences (Exhibit X5-40-4). A listing of accomplished expenditure transfer and adjustment documents under D.O. symbol 999, Washington, D.C. will accompany each RFS-6652 to assist the agency in this reconciliation. If more detailed information is required the agency may request in writing that the appropriate Treasury regional disbursing office(s) furnish a list of the documents to support its control total for the payment month as shown on the agency's Statement of Differences. The agency's request should contain the following information: (1) the accomplished payment month involved, (2) the amount reported for the Treasury regional disbursing office as shown on the Statement of Differences, (3) the amount included on the SF-224 for which accomplished copies of documents were received from the particular Treasury regional disbursing office, and (4) the amount of the difference as it relates to the particular Treasury regional disbursing office. Treasury will adjust any discrepancies on their records and the agency will adjust their discrepancies on the SF-224 for the current month.

Differences in direct deposit transactions will be reconciled by Treasury with the listing provided by each agency's accounting station in support of Section III, line 3 of the SF-224. Where necessary, agency stations will be contacted directly and advised as to the deposit ticket(s) or debit voucher(s) involved. Correction by the station shall be included in the SF-224 for the current month.

Supplemental Reports

Treasury does not prescribe instructions in the TFRM for requesting "supplemental" F-224s during the fiscal year. However, Treasury has the option to request a supplemental SF-224 if the amount reported on the Statement of Differences is a significant amount (usually over \$10 million). When there is a request for a supplemental report from a letter of credit accounting station, Treasury must provide the agency with (1) paid voucher number (TUS-5401), (2) date paid, and (3) amount. In the case of requests for supplementals of regular SF-224 data the agencies may ask that Treasury provide them with any additional information required to reconcile the differences (e.g. dates and amounts of outstanding SF-1166s).

Special Breakdown of Selected Accounts

When the data reported on the SF-224 for a single account (including receipt and transfer accounts) could be applicable to more than one agency it should be reported as a one line entry on the SF-224. A breakdown by agency must be provided on a separate statement attached to the SF-224 (see Exhibit X5-40-5 for format). This requirement is particularly relevant to Regional stations. This breakdown is not required by Treasury and should be submitted only to the applicable agencies.

Computer Generated SF-224

Treasury's specifications for a mechanized SF-224 are prescribed in Appendix No. 2 of Chapter 3300 of the TFRM.

"STATEMENT OF TRANSACTIONS

**(Classified According to Appropriation, Fund and Receipt Amount and
Related Control Totals)"**

**NOT CURRENTLY AVAILABLE IN ELECTRONIC FORMAT
SEE I TFM 2-3300
Appendix No. 1**

"STATEMENT OF TRANSACTIONS

**FORM NO. TFS 7103
Bureau of Government
Financial Operations**

**THE DEPARTMENT OF THE TREASURY
SUB-CLASSIFICATION AUTHORIZATION"**

**FORM NOT IN ELECTRONIC FORMAT
AND NOT PRESENTLY IN USE**

STATEMENT OF TRANSACTIONS

**ATTACHMENT TO SF 224 STATEMENT OF TRANSACTIONS
COVERING VOUCHER PAYMENTS ON THE LETTER OF CREDIT"**

NOT CURRENTLY AVAILABLE IN ELECTRONIC FORMAT

**"STATEMENT OF DIFFERENCES
DISBURSING OFFICE TRANSACTIONS"**

**NOT CURRENTLY AVAILABLE IN ELECTRONIC FORMAT
SEE I TFM 2-3300
Appendix No. 1**

"DEPARTMENT OF HEALTH & HUMAN SERVICES

ACCOUNTING STATION 75-01-0101

-BREAKDOWN OF SELECTION ACCOUNTS-

<u>ACCOUNT SYMBOL</u>	<u>AGENCY</u>	<u>AMOUNT</u>
<u>7550501</u>	<u>OS</u>	\$ <u>3,000.00</u>
<u> </u>	<u>SRS</u>	<u>2,000.00¹</u>
<u> </u>	<u> </u>	<u> </u>
<u>75-650172</u>	<u>OS</u> (ALL) *	<u>10,000.00</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u>752637</u>	<u>OS</u>	<u>5.00²</u>
<u> </u>	<u>HBA</u>	<u> </u>
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¹ Report as \$5,000.00 on the SF-224 for account 7550501.

² Report as \$20.00 on the SF-224 for receipt account 752637.

* This is to indicate the applicable agencies the entire amount is chargeable to OS.