



**Subject: PAYROLL ACCOUNTING INTERFACE**

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**7-10-00 PURPOSE AND SCOPE**

This Chapter gives an overview of the payroll functions in HHS and the interface between the payroll system and the OPDIV/ Regional accounting systems. It also provides reference to other documentary materials which more fully describe the payroll functions.

The HHS payroll system is a centralized Department-wide automatic data processing system that is part of the HHS financial management system. The system is responsible for financial data related to the payment of salaries and wages to civilian employees and commissioned officers of the Department.

The Accounting For Pay System (AFPS) translates the data related to employee (civilian and commissioned officers) pay and benefits into a series of pre-defined accounting transactions with appropriate accounting classifications. Data is provided each pay period (bi-weekly for civilians and monthly for commissioned officers), in the form of accounting transactions to the OPDIV/ Regional accounting systems so that pay and benefit costs can be recorded.

**7-10-10 OBJECTIVES**

The objectives of the HHS payroll system are as follows:

- A. Prompt payment, in the proper amount, to all persons entitled to be paid, in accordance with applicable laws and regulations.
- B. Proper disposition of authorized deductions from gross pay.
- C. Integration of the payroll system with the primary accounting system, including properly accounting for funds disbursed from the various trust/deposit accounts.

- D. Support of management needs and the different agency budget processes through accurate and timely reporting.
- E. Effective communication between employer and employees, through their timekeepers and payroll liaison personnel, on payroll matters.
- F. Proper coordination of civilian payroll operations with personnel functions and other related activities.

#### **7-10-20 GOVERNING STATUTES AND REGULATIONS**

The development, maintenance and operation of the HHS payroll system is governed by a variety of Federal statutes and regulations issued by various Federal entities. The primary statutes and regulations are as follows:

- A. United States Code -- Title 5, Government Organization and Employees, codifies the general and permanent laws relating to Federal employees, organization and power of Federal agencies, and administrative procedures. Part III (5 USC 2101) - Employees, forms the basis for rules and regulations on entitlement to compensation, benefits, leave and payroll services.
- B. Comptroller General of the United States -- Issues guidelines on development, installation, and operation of the part of the financial management system concerned with compensation, benefits and leave of Federal employees as prescribed in Title 6, Leave and Allowances - General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies. The Comptroller General also decides legal questions involving compensation, benefits, and leave of Federal employees.
- C. Office of Management and Budget (OMB) -- Performs various administrative and budget functions for the executive branch of the government and issues policy guidance on matters involving Federal employees. This guidance is promulgated through issuance of OMB Circulars.
- D. Treasury Department -- Issues regulations concerning payroll deductions and withholding, including instructions pertaining to Federal, State and City income taxes, FICA taxes, purchase of U.S. Savings Bonds through payroll deductions, allotments, and assignments of pay. This fulfills the statutory requirement that Treasury maintain accounts and make reports on all receipts and disbursements of the Federal government. These instructions are published in the Treasury Financial Manual (TFM) for Guidance to Federal Agencies.

- E. Office of Personnel Management (OPM) -- Issues regulations, based on statutory authority, containing policy statements and related material on the Federal Civilian Personnel Program. These regulations are published in the Federal Personnel Manual (FPM), FPM Supplements, FPM letters and OPM Bulletins. They form the primary regulatory basis for establishing Federal employees' entitlement to compensation, benefits and leave. HHS personnel regulations and directives contain supplemental instructions.
- F. State Department -- Prescribes rules of entitlement and administrative procedures for overseas allowances to Federal employees. These rules are contained in the State Department's Standardized Regulations (Government Civilians, Foreign Areas).
- G. Health and Human Services (HHS) -- Exercises overall executive responsibility through issuance of implementing policies and procedures concerning administration of compensation, benefits and leave of Federal employees of HHS. The policies, principles, standards and procedures for the HHS payroll system are set forth in the HHS Personnel Manual, Time and Leave Accounting Manual, Guide to Time-keepers, and the Payroll Procedures Manual.

**7-10-30      RESPONSIBILITIES**

- A. HHS Central Payroll Office -- The Central Payroll Office has the following responsibilities:
  - o Provides standard pay services to HHS civilian employees.
  - o Creates/maintains a standard civilian pay, leave and retirement data base.
  - o Provides a pay data record for each employee, each pay period to the AFPS.
- B. OPDIVS/Regions -- The OPDIVs/Regions have the following responsibilities:
  - o Provides time and attendance (T and A) data to the HHS Personnel/Payroll Office.
  - o Expeditiously posts payroll accounting transactions provided by the AFPS into their accounting systems.
  - o Initiates corrective payroll accounting transactions for an employee for one or more past pay periods.

- C. Division of Financial Systems Integrity (DFSI) -- The DFSI is located in the OS/Office of Finance and has the following responsibilities regarding the AFPS:
- o Serves as a liaison between OPDIVs/Regions and the Central Payroll Office.
  - o Develops financial systems requirements and policy regarding financial systems standards, data structures and interface techniques necessary to communicate between OPDIV/Regional financial systems and Departmental systems.
  - o Monitors and coordinates the Departmental and OPDIV/Regional activities.

**7-10-40 HHS CENTRALIZED PAYROLL SYSTEM**

- A. General -- The HHS centralized payroll system encompasses procedures for computation of compensation and benefits, maintenance of leave and retirement records, payroll services and related record keeping for U.S. civilian employees. It is implemented worldwide wherever U.S. civilians are employed by HHS. The major HHS organizational components involved with this system and their responsibilities are as follows:
- o Personnel and Pay Systems Division (PPSD) -- The PPSD is responsible for administering the HHS centralized payroll system. This includes the propriety of civilian payroll records for approximately 120,000 employees. The Division is also responsible for managing and conducting payroll accounting, reconciliation, pay adjustment processing, and producing payroll reports.  
  
In addition, the Division processes all actions relative to separated employees, including SF-2806 (Individual Retirement Record), lump-sum annual leave payments, and completing unemployment compensation forms.
  - o Systems Engineering and Maintenance Division (SEMD) --The SEMD is responsible for maintaining the HHS automated personnel/payroll system and subsystems. In carrying out its mission and functions, SEMD uses the automated data processing facilities and support of the Division of Computer Research and Technology (DCRT), National Institutes of Health (NIH).

- o Systems Integrity Division (SID) -- The SID is responsible for validation and user acceptance of all automated products, services, and information produced by and for the HHS automated personnel/payroll system and subsystems.

Accordingly, SID is responsible for the quality assurance of new system/subsystems, major enhancements, and changes made to the automated systems that are controlled by the Office of Human Resources Information Management (OHRIM), as well as conducting acceptance testing of application software and developing procedures for use by the HHS automated personnel/payroll system and subsystems.

- o Systems Network Division (SND) -- The SND is responsible for product distribution via the available networks as well as monitoring and maintaining the networks' products, services and information produced by and for the HHS automated personnel/payroll system and subsystems.

B. Processing Functions -- The HHS payroll system consist of the following functional areas:

- o Maintenance Activity -- Maintains current and historical pay, leave, T and A and retirement data for each employee. To accomplish this the system:
  1. Accepts edited payroll data in accordance with Title 5 and other related regulatory guidelines.
  2. Updates employee records (including salary rate, leave accrual, and expense records) based on each personnel action transaction.
  3. Updates employee records to reflect across the broad entitlement and/or deduction changes.
  4. Calculates projected annual leave balances.
  5. Stores lump sum leave hours to be paid separating employees.
  6. Updates a time history data base each pay period to include detail, pay period, quarter-to date, and year-to-date pay data for each employee.
  7. Updates retirement data including name, service history, and fiscal history for each employee.

8. Updates leave data to reflect leave wages and balances for each employee.
  9. Maintains historical data by pay period.
- o T and A Processing -- Collects T and A and labor-related data and edits these against the master employee record and reference tables on a daily, weekly, and/or biweekly basis. Refer to the Guide For Timekeepers for detailed instructions on these functions. The T and A processing functions:
1. Support the collection of T and A data.
  2. Support the collection of work hours, leave hours, and all other pay related hours.
  3. Support the collection of labor distribution hours by the classification code structure.
  4. Provide for the collection of T and A data on a daily, weekly, and/or biweekly basis.
  5. Calculate and adjust weekly hours based on Fair Labor Standards Act (FLSA) requirements.
  6. Support the correction of current and prior pay period T and A records.
- o Leave Processing -- Processes and controls leave advances, accruals, conversions, transfers, usages, and forfeitures for each employee. To accomplish this the payroll system:
1. Accrues each type of leave which can be accrued.
  2. Generates detail audit trails and controls data to ensure that all reported leave hours are processed accurately.
  3. Records leave accruals for employees.
  4. Processes both current and prior period leave transactions on an effective pay period basis.

- o Pay Processing -- Calculates gross pay and allowances, deductions, employer contributions, and net pay for each employee. The pay processing functions:
  1. Process both current and prior period adjustments.
  2. Compute pay according to the time worked and/or leave taken, based on approved data.
  3. Compute pay of various types, e.g., special pay, retention pay for commissioned officers, awards for SES, merit pay, and cash awards.
  4. Calculate overtime based on FLSA and Title 5 requirements.
  5. Calculate premiums and differentials as a percentage of base pay, and set dollar amounts.
  6. Record gross pay, deductions, and net pay, generating information to update other functions and other systems as appropriate, including the primary accounting systems.
  
- o Report Processing and Reconciliation -- Accesses, manipulates and formats data to satisfy accounting, regulatory, and managerial information requirements, including required reporting to OPM. Provides payroll data for comparison and reconciliation with accounting systems to ensure accuracy and completeness. The report processing functions:
  1. Produce reports required by Treasury, IRS, Social Security Administration, the Labor Department, OPM and OMB, as well as reports for state and local taxing authorities at required intervals.
  2. Produce all reports and vouchers necessary to recognize payroll expenses, establish related receivables (e.g., administrative debts) and disburse all related payments.
  3. Generate required reports for separating or transferring employees: SF 1150, Record of Leave Data; SF 2806, Individual Retirement Record; and SF 2807, Register of Separations and Transfers.
  4. Provide for tax deduction reporting, reconciling, and correction processing for each taxing authority.

- C. System Interface -- The HHS payroll system (civilian and commissioned officers) generates a feeder record for every execution of a computerized payroll run. It consists of an extract of information about each employee, such as basic accounting classification data and dollar amounts for every pay, benefit, allowance, deduction, leave and collection field. This feeder record is provided to the AFPS which serves as the link between the centralized payroll system and the decentralized accounting activities. A listing of feeder record information is contained in Exhibit 7-10-A.

#### **7-10-50 ACCOUNTING FOR PAY SYSTEM (AFPS)**

A. General Overview

The AFPS acts as the interface between the HHS payroll system and the OPDIV/Regional accounting systems. This interface is facilitated by a feeder record (see listing in Exhibit 7-10-A). The AFPS translates the data related to civilian employee and commissioned officers pay and benefits into a series of accounting transactions by the required accounting classifications and also compiles payroll data by appropriation for the Payroll SF-224, Statement of Transactions. Exhibit 7-10-B provides an AFPS systems flow chart as well as showing linkage to the HHS payroll system and the primary accounting systems of the OPDIVs/Regions. Exhibit 7-10-C provides a narrative explanation of items 1 through 20 on the flow chart.

B. Processing Functions

- o Accounting Transactions -- These are transactions generated that reflect payroll data summarized at the Common Accounting Number (CAN) and Object Class (OC) level. These transactions are provided to the OPDIVs/Regions to update their accounting systems and reflect all charges and credits to the OPDIV/Regional appropriations. They are formatted in the standard HHS 160 character record format described in Chapter 3-20 of this manual. The following transaction codes described in Chapter 4-40 are used in payroll accounting:

##### Payroll Generated Transaction Codes

052	Estimated Obligations and Accrued (Projected) Unpaid Personal Services Costs and Related Benefits
096	Accrued Leave Earned/Liability to Pay
097	Transfer of Leave Balances In (+) or Out (-)
183	Disbursements - Payrolls Not Previously Obligated or Accrued

Receivables/Collections Transaction Codes

236	Collections - Billed
237	Collections - Unbilled
242	Collection of Unused Travel Advance and Emergency Employee Payments
330	Accounts Receivable - Refunds

- o Payroll Disbursements -- These are disbursement transactions provided for each specific type of pay by OC codes as defined in Chapter 4-50. The different codes are based on various combinations of pay plan, permanent/temporary position code, and tour hours. These transactions are generated when the regular, mini, and supplemental payrolls are produced. The payroll disbursements include the payroll expenses for both civilian and commissioned officers.
- o Monthly Payroll Accruals -- These transactions accrue the salaries and wages earned during a given month. Transactions are provided for both civilian and commissioned officer payrolls and are based on the number of work days earned in a given month, but not paid during that same month. The civilian accrual is equal to the number of work days left in the month times ten percent of the amount of the current bi-weekly gross pay. Normally the commissioned officers are paid on the first day of the month following the month pay was earned. When this occurs, the accrual for the current month will be one hundred percent times the pay for the previous month. There is no accrual made in months that commissioned officers receive their pay on the last day of the month. These accruals are included in the accounting transactions provided to the OPDIVs/Regions. Reverse transactions are also provided for all accruals when the actual pay is recorded.
- o Leave Accruals -- Accounting transactions are provided for leave earned, leave used, leave transferred to HHS, leave transferred out of HHS and leave transferred between HHS agencies. The transactions for each pay period reflect the current pay period leave activity and include adjustments for pay rate changes.

OMB requires that the leave for employees be funded either at the time leave is used, or at the time leave is earned, when specifically authorized by law.

The pay system does not have the information to determine which transactions to provide to meet the above requirement. Therefore, the OPDIV/Regional accounting systems must make this distinction through information in their systems which identifies the type of appropriation. Accordingly, leave earned and used is classified by OC codes in the 50 series (Unfunded Items and Adjustments), since the major portion of all leave applies to unfunded activity. When OPDIV/Regional accounting systems process leave data, they must provide for converting the leave data applicable to funded appropriations to the corresponding OC codes 11.8E through 11.8M. This procedure is described in detail in Chapter 4-50-10C.

- o Adjustments to Accounting Transactions/CAN Corrections -- The capability to correct the accounting for prior pay periods pay and benefits costs, generate corrected accounting transactions and reflect all associated changes on the Payroll SF-224 is provided. This process allows the OPDIVs/Regions to access the pay and benefit database using an on-line, formatted screen as illustrated in Section 2.11 of the Accounting for Pay Systems User Manual.

The system generates adjusting accounting transactions to reverse the charges for incorrect CAN(s) and to charge the correct CAN(s) for one or several past pay periods at one time.

A CAN correction process is also provided which allows the OPDIVs/Regions to make individual and mass CAN changes to the personnel system.

- o Labor Distribution -- This process provides the ability to distribute pay and benefits costs to one or more CANs other than the CAN residing in the employee's personnel file. Under this process, labor distribution data can be captured by the T and A system or by labor distribution tables. When labor distribution data is integrated with the T and A data collection process, the distribution data is provided on a separate record. The T and A data is provided to the personnel/payroll system for processing.

A formatted screen is provided for entering labor distribution data to the tables. The tables can distribute costs on either a one time or recurring basis for both civilian and commissioned officers.

Pay and benefit costs can be distributed in various ways. Some of the ways are:

1. A percentage of gross pay and total benefit cost.
2. A percentage of a specific benefit cost.
3. A percentage or number of hours by pay type.
4. A percentage of a payroll CAN/OC to be distributed to other CANs.

A feeder record (see 7-10-50A and Exhibit 7-10-A) from the HHS Payroll System is used along with labor distribution data to generate accounting transactions for each CAN identified on the labor distribution file.

- o Employee Accounts Receivable and Related Collections --  
The capability to request the Payroll Accounting Group to offset the salary of employees who owe for debts such as delinquent travel advances, telephone charges, etc, is provided. The OPDIVs/Regions may enter the request by using an on-line formatted screen. The Payroll Accounting Group computes and manages the collection of the receivables based upon established policy and procedures (see Chapter 10-41-120). The funds recovered by offset are deposited to the OPDIV/ Regional appropriations on the Payroll SF-224 and collection accounting transactions are generated to the accounting system.
- o Split Payroll -- Special processing for payrolls that cross fiscal years is provided so that the correct portion of the payroll is recorded in the respective fiscal year.

A feeder record (Exhibit 7-10-A) is provided for each payroll cycle in the pay period. The payroll is split based upon the number of work days in each fiscal year and accounting transactions generated to the OPDIVs/ Regions for both the old and new fiscal year CANs.

- o SF-224 Process -- The SF-224 process summarizes voucher payments (SF-1166), collections/canceled checks, and other payment schedules by appropriations. In the SF-224 process, an appropriation is assigned to payroll records based on the CAN. A CAN/appropriation table is used to validate the CAN. Any CAN which is not on the table is charged to a suspense CAN designated by each agency. Payroll charges not identified to a CAN are assigned to a specified appropriation in the Office of the Secretary pending resolution.

The CAN/appropriation table can be updated by the OPDIVs/Regions on-line or through a batch process.

An SF-224 report file to be transmitted to Treasury monthly is provided. This file is also available to the OPDIVs/Regions for downloading.

- o Pay and Benefits Database -- A pay and benefits database is maintained which contains detailed historical pay and benefit data for each employee by pay period. The database is available to OPDIVs/Regions for on-line query, report generation, and downloading.

C. Reporting Functions.

- o OPDIV/Regional Reports -- Standard reports are provided to the OPDIVs/Regions (e.g. name listing and CAN/OC report) and a method for users to produce ad hoc reports. On-line query of the pay and benefits data-base is provided and the OPDIVs/Regions have the capability to do on-line queries for an individual or for a group of individuals.

The AFPS produces reports that are used by the OPDIVS and Regions. Listed below are the standard reports generated from the Civilian and Commissioned Officers pay.

1. SF 224 Report - Statement of Transactions (OPDIVS and Regions)
2. Data Flowback Name Listing (OPDIVS)
3. Agency CAN/Object Class Summary Report (OPDIVS)
4. RAS Data Flowback CAN and Object Class Summary (Regions)

- o Payroll Accounting Reports -- A number of Department-level reports are generated on the total value of each payroll feeder record (Exhibit 7-10-A) to be used by the Payroll Accounting Group of the HHS Personnel and Pay System Division. The "gross expenditure" (pay plus allowances plus employer contributions minus refunds/collections) is generated and all the totals (in detail) are reported to the Payroll Accounting Group. Other audit-type reports contain deduction information (i.e., taxes, retirement, health benefits). These reports are compared, during the reconciliation process, to run statistics provided by the "Payroll Compute Pay" subsystem and form the basis for the net pay certifications sent the U.S. Treasury. The comparison of these reports (reconciliation) ensures that all reported expenditures equal computed costs. The official amounts needed to control the Department's various trust, deposit and suspense accounts is provided to the Payroll Accounting Group. In addition, the system provides appropriation data used by the Payroll Accounting Group to prepare the monthly SF-224.

The AFPS produces reports that are used by the Payroll Accounting Group. Listed below are the standard reports generated from the Civilian and Commissioned Officers pay.

1. Appropriation Summary Report
2. Appropriation Summary Report by Agency and Accounting Point
3. HHS Feeder Audit
4. Gross Expenditures to Net Pay Preliminary Control Totals
5. DCP report Data Flowback CAN and Object Class for Reconciliation
6. A-93 Summary HQ-Only
7. Class I Deduction Report
8. PLUG program Run Statistics Report
9. SF-224 Report - Statement of Transactions
10. FICA Exception Report

11. Retirement Report
12. City Tax Report
13. Cost Summary Report
14. Commissioned Officers Payroll Feeder Audit Report
15. Commissioned Officers Payroll Detail Report
16. Commissioned Officers A-93 Report
17. Data Flowback CAN and Object Class Summary
18. Commissioned Officers Report

**LISTING OF FEEDER RECORD INFORMATION**

Charge CAN Number  
Social Security Number  
Pay Period Number  
Timekeeper Number  
Name of the Employee  
Pay-Plan  
Grade and Step  
Hourly Rate  
Organization Code  
Appropriation Code  
Home CAN Number  
Address Data  
Tax Codes  
EFT Data  
Leave Category  
Annual Leave Balance  
Sick Leave Balance  
Admin Leave Balance  
Leave Earned in Each Category  
Leave Used in Each Category  
Dollar Amounts for:

Base Pay  
Overtime  
Night Differential Pay  
Holiday Pay  
Sunday Pay  
Lump Sum Leave Pay  
Incentive Pay  
Post Differential Pay  
Employee Awards Pay

Uniform Allowance  
Cost of Living Allowance  
Other Benefits  
Training Allowance  
CSRA Contribution  
FICA Contribution  
FEGLI Contribution  
FEHBA Contribution

Federal Tax Deduction  
State Tax Deduction  
FEGLI Deduction  
Bond Deduction  
FICA Deduction  
CSRA Deduction  
FEHBA Deduction  
Levy Deduction  
Quarters Deduction  
Subsistence Deduction  
Laundry Deduction  
Refund Deduction  
Other Deductions

Annuity Pay  
Earned Income Pay  
PCA Pay  
MEDICARE  
MILITARY COLA  
FERS Deduction (Emp/GVT)  
Federal Thrift Savings Plan

**"ACCOUNTING FOR PAY SYSTEM INTERFACE (AFPS)  
SYSTEMS FLOW CHART"**

**NOT AVAILABLE IN ELECTRONIC FORMAT**

**EXHIBIT 7-10-B FLOW CHART**

**NOT AVAILABLE IN ELECTRONIC FORMAT**

**ACCOUNTING FOR PAY SYSTEM INTERFACE (AFPS)  
(Explanation of Exhibit 7-10-B Items 1 through 20)**

1. Personnel Actions

Personnel actions are initiated through the use of SF-52, Request for Personnel Action. Data from these forms are entered into the personnel file.

2. Personnel File

The personnel file is a repository of personnel and pay data.

3. T and A Processing

Timekeepers report employee time and attendance (T and A) data in accordance with Departmental procedures outlined in the HHS Guide for Timekeepers Manual published by The Technical and Program Services Group of The Personnel and Pay Systems Division.

4. Labor Distribution Tables

Labor distribution tables are an optional feature of the Accounting for Pay System (AFPS), for use at the discretion of each of the OPDIVs/Regions. The system provides the capability to distribute pay and benefits costs based upon a pre-determined formula.

5. Labor Distribution

The labor distribution system provides for pay and benefits to be charged to one or more CANs other than an employee's usual CAN. Based on data generated from the T and A process or data obtained from the labor distribution table(s), this system computes distributions of pay and benefits costs. This data is integrated with the pay period payroll records for subsequent building of accounting transactions.

6. Accounting Adjustments

The accounting adjustment process provides on-line access to correct accounting transactions for past pay periods, distribute pay and benefits costs retroactively and correct/adjust labor distributions for past pay periods.

7. CAN Corrections Process

The CAN correction process provides for on-line CAN corrections to the personnel file. It also provides for batch updates to accommodate mass CAN changes. Changes, in batch form, are generated from the accounting adjustment process.

8. On-line Terminal Input

This is a formatted screen for entering labor distribution data, making CAN corrections and accounting adjustments.

9. Commissioned Officers Payroll

The commissioned officers payroll is processed on a monthly basis through the HHS centralized payroll system to the AFPS.

The labor distribution system is available for use in the commissioned officers payroll.

10. Payroll Processing

The HHS centralized payroll system computes civilian employee pay and benefits and is also used to process commissioned officer payroll data. This system generates 1) feeder records for civilian employee and commissioned officer payroll accounting; 2) maintains calendar year data by employee for certain personnel and IRS requirements; 3) generates SF-1166, Schedule of Payment, and other payment schedule data to the Payroll Accounting Group for use in reconciling SF-224 Reports; and 4) processes employee accounts receivable collections and salary offsets.

11. Accounting for Pay System

Feeder records from the payroll system include detail pay data for each employee. These records are used in the AFPS. This system performs the following functions:

- o Creates payroll accounting transactions in the HHS 160 character record format for interfacing to the OPDIV/Regional accounting systems.
- o Generates data records to the OPDIV/Regional pay and benefits accounting data file.
- o Assigns appropriation numbers to incoming feeder records based on data in the appropriation table.

- o Accepts data records for employee accounts receivable and collections via input from the Payroll Accounting Group.
- o Splits payrolls that cross fiscal years so that the correct portion of the payroll is recorded in the respective fiscal year.
- o Compiles payroll data by appropriation for SF-224 to include labor distributions.

The data records are made available to the OPDIVs/Regions via on-line data retrieval.

12. OPDIV Accounting System

Accounting transactions are generated to the OPDIV/Regional accounting systems from the AFPS to reflect the appropriations charged on the payroll SF-224 report. Adjusting accounting transactions are generated by the accounting adjustment process. The accounting transactions are at the FY/CAN/OC level in the standard HHS format.

13. Appropriation Table/CAN Table

This is the table maintenance process for inputting data into the central appropriation/CAN tables. Data may be input on-line via a formatted screen process or in batch mode from the OPDIVs/Regions.

14. Pay and Benefits Accounting Data File

This file/database contains detail pay data for each employee by pay period.

15. Reports

These are standard reports e.g., name listing and CAN/OC reports. See 7-10-50C for a listing of all standard reports produced by the AFPS.

16. Terminal

A terminal is used by the OPDIVs/Regions for on-line access to the pay and benefits accounting data file via a terminal.

17. SF-224

The SF-224, Statement of Transactions, is prepared by the Payroll Accounting Group for submission to Treasury.

18. Payroll Accounting

The Payroll Accounting Group reconciles payment and collection data by appropriation and is responsible for the issuance of the SF-224's. It also records and collects employee accounts receivable to be collected by salary offset.

19. A/R

As a part of the AFPS, there is an automated method for the OPDIVs/Regions to transmit accounts receivable (A/R) data to the Payroll Accounting Group to initiate collections by salary offset.

20. Reports (Payroll Accounting)

The AFPS generates a number of Department-level reports to be used by the Payroll Accounting Group. See page 13-14 for a listing of these reports. Reports are compared during the reconciliation process and are used to form the basis for the net pay certifications to Treasury. These reports also ensure that all reported expenditures equal computed costs.