

CHAPTER 1. INTRODUCTION

- 1-1. PURPOSE. This Handbook presents the features of the Program Accounting System (PAS). PAS is used by the Office of Finance and Accounting (OFA) and the Regional Accounting Divisions (RADs). This Handbook provides all the necessary instructions for the accountants to use the system and can be used for training of personnel in the procedures to be followed in PAS. This handbook also provides instructions for a minimum amount of query access for program officials, as well as for the accountants and clerks.
- 1-2. SCOPE OF SYSTEM.
- a. General. PAS is a uniform automated accounting system for the grant, subsidy, and loan programs of the Department. It is also used to process a limited number of loan transactions.
 - b. Accounting Records Maintained. The system maintains accounting records based on all transactions entered into the system at the following levels:
 - (1) Appropriation
 - (2) Program
 - (3) Sub-Program
 - (4) Allotment
 - (5) Office (Headquarters, Regional Office, Field Office)
 - c. Reports. Reports are produced for all levels of activity. Reports show such items as: (1) total charges against and remaining balance of obligation authority, where obligating authority is the funding level established by the apportionment schedule, (2) undisbursed contract amounts, and (3) prevalidated, reserved, obligated and disbursed amounts.
- 1-3. INPUT AND OUTPUT MODES.
- a. Batch Processing. After transactions are coded and batched, the batches of coding sheets are either keyed by the originator or given to the terminal operator for keying and for transmission via HUD Teleprocessing Network (HTN) to the Department's central site computer.
 - b. Printing or Distribution of Reports. Reports for OFA users are printed and distributed by the Office of Information Policies and Systems (OIPS). Reports for RAD are transmitted via HTN. There is capability to produce copies of all Regional reports for the appropriate Headquarters officials. Reports are available on microfiche upon requests. The receiving office has the responsibility for submitting the request to the Management Information Director (MID) or to OIPS.

- 1-4. RELATIONSHIP TO OTHER SYSTEMS. PAS is, as a matter of HUD policy, the sole source for any actual financial (dollar) amounts relating to the grant programs covered by the system. Financial information for the subsidy and loan programs is obtained from a combination of PAS, other automated systems, and/or manual records. Estimated amounts presented in the HUD Budget to Congress will be developed by the Office of Budget. Any future broad management information system (MIS) for projects must extract actual dollar amounts from PAS for use in the MIS reports and must not develop actual dollar amounts of its own.
- 1-5. SYSTEM INTERFACES. PAS interfaces with Form/CPD C24, Geographic Codes System, Letter of Credit Control System, Secretary's Discretionary Fund System, the Treasury Check Producing System, Rapid Indian Payment System (RIPS), and the Reports Control and Analysis Staff (RCAS) downline load process. PAS is currently providing information to Community Planning and Development, CPD, and Treasury, and accessing files of the Geographic System.
- a. For CPD. PAS provides project-to-date disbursement information to be used to reconcile disbursement figures between the two systems. This information is provided to the C24 system on a disk file accompanied by a detail report. For the Secretary's Discretionary Fund System (C35), PAS provides reservation, obligation, and disbursement information on the Community Development Block Grant Secretary's Discretionary Fund Programs. The information is provided to the C35 system on a Processor Common Input/Output System (PCIOS) disk file.
 - b. PAS provides Treasury with an automated notification on magnetic tape of checks to be produced. The information is provided by PAS processing at the end of each run cycle, as available. In addition to the magnetic tape, PAS will produce an SF-1166 Disbursement Schedule Report and a SF-1166 Appropriation Summary Report for Headquarters.
 - c. PAS accesses the locality file of the Geographic Codes System to validate city codes used by PAS and to obtain city names which may be required for reports or other interfaces (i.e., Treasury).
 - d. The Letter of Credit Control System (LOCCS) provides PAS nightly with transactions of Letter of Credit Treasury Financial Communication System (TFCS) disbursements, disbursement corrections, and authorizations. PAS also provides via a nightly extract file, grant detail information to LOCCS. LOCCS copies the Grant Record file (GRD) in PAS and uses the information to create transactions in LOCCS for verification by OFA and the RAD and to create transactions to update PAS.

- e. PAS provides the Reports Control and Analysis Staff (RCAS) a file containing abbreviated General Ledger Trial Balance data. This file is accessed by an IBM Personal Computer during the downline load process.