

## CHAPTER 3. FINANCIAL TRANSACTIONS

## Section 1. General

3-1. INTRODUCTION. Almost all financial transactions are initiated from source documents that originate outside the system. Some accounting transactions (establishing accounts payable at month-end, in-transit cash items at month-end, and the automatic generation of certain program data bases) are not initiated directly from source documents but are calculated and posted internally by PAS in conjunction with an external command (system action).

3-2. PROCESSING OF FINANCIAL TRANSACTIONS.

- a. Source Documents. All source documents are entered by the HUD accounting offices, either OFA in Headquarters or RAD in the Regions. The first step is to check the source document for proper approval and completeness of data. Any essential missing data must be obtained and added. Documents are then coded onto the proper input format, batched, and sent forward for keying or data are keyed directly from the documents.

Transaction Edit and Update.

- b. (1) Processing Steps. After the transactions have been keyed and transmitted to PAS, the system checks batch control totals. Each transaction is then processed through an edit check and an update capability check.
- (2) Edit Check. The edit check identifies such fatal errors with invalid transaction codes, invalid program or allotment codes, alphabetic characters in a field which should be all numeric and vice versa, and the omission of certain required data.
- (3) Update Capability Check. The update capability check detects such items as the referenced project record not being on file. Transactions are processed first by effective date and then by transaction code from lowest to highest. (E.g., a TAC 080, assignment, is processed before TAC 082, subassignment; a TAC 153 is processed before a TAC 190; assuming the data on all transactions are the same.)

- c. Valid Transaction Register. If there are no edit or update errors and the calculated batch totals agree with those entered on the batch header, the transactions are posted to the general ledger and/or related supporting files, and, if appropriate, Treasury checks are initiated. At the end of each update run, the valid transactions are reported by batch on the Valid

Transaction Register. The Valid Transaction Register also reports warning messages. Warning messages are shown when acceptable transaction is processed, but the processing created an undesirable condition in the records.

- d. Erroneous Transaction Register. Any transactions with edit or update errors or those in an out-of-balance batch are reported by batch on the Erroneous Transaction Register at the end of the update run. Errors in financial transactions from previous runs that have not been corrected also continue to appear on the current register by batch except at year-end. The register will identify the item that is in error and/or describe the nature of the error condition.
- e. Change and Deletion Register. Any transactions that were changed or deleted in the update are reported by batch on the Change and Deletion Register. The register also shows those batches that were invalid because of duplicate batch number errors.

## Section 2. Coding and Batching Transactions

### 3-3. GROUPING AND NUMBERING DOCUMENTS.

- a. Grouping Documents. Accounting documents which are routed to the accounting offices for processing and entry into the system need not be grouped together by like transactions, e.g., all documents requiring a prevalidation entry need not be grouped together for coding. At the time the input formats are batched, it may be necessary to group certain format number or transactions for ease of data entry. However, it is important that the proper input format required for a particular transaction be used. The input format to be used for each transaction is explained in the description of the transaction in Section 4 of this chapter. The input formats are named in paragraph 3-8 and are shown in Appendix 5.
- b. Numbering Documents. Accounting documents received by the accounting office for processing and entry into the system shall not be assigned a number. The document number should have been assigned by the originating office. For some transactions, a document number is required on the input format. If this is the case, avoid using the HUD form number, the Standard Form number, or the Treasury form number of the document being processed. Use instead the document number that was assigned by the originating office.

For example, for entering contracts and vouchers, use the contract amendment number, for vouchers, use the voucher number or month being paid. In order to prevent source documents from being coded and entered into the system more than on time or not being entered into the system at all, the following should be either rubber stamped or hand written on

each document as it is keyed.

Date entered into PAS	_____
Batch number	_____
Transaction code	_____
Entered by	_____

3-4. CODING. Detailed instructions on how data shown on source documents are coded for input into the system are shown in Section 4 of this chapter. The following rules are applicable to the coding of all input formats:

- a. No zero filling is necessary in a field which is only partially used.
- b. Dates will always be shown as MM/DD/YY (Month, Day, Year). The month field must be coded 0 to 12. The day field must be coded 01 to 31. The year field must be coded as the last two digits of the applicable calendar year. For example, January 3, 1987, should be coded 01/03/87.
- c. Non-financial data such as grantee names and addresses will be entered as they appear on the source document. However, some abbreviations may be necessary because the field is limited to a certain number of characters including punctuation marks. Names of persons will always be entered as first name, middle initial, and last name. If abbreviation is necessary, use first initial, middle initial, and last name.
- d. The accounting office shall review all source documents for proper authorizations and completeness. Any essential data which are missing from a document must be obtained and added or, if necessary, the documents should be returned to the originator for correction.
- e. All transactions require a batch number and a transaction code except table update transactions. Change and delete transactions retain the batch number and transaction code from the erroneous transaction. Special request transactions require batch numbers but no transaction codes.

3-5. BATCHING.

- a. Batch Preparation. After input formats have been coded, they are either given to a batch control clerk who will batch them for keying or they are batched and keyed by the originator. Batches are prepared using the following guidelines:
  - (1) Special instructions, relating to the keying equipment, as outlined in Handbook 2361.20, ADP Terminal Operators Handbook for the Program Accounting System, must be followed.

- (2) Except in unusual circumstances, a batch should have no more than 150 line items or 5 coding sheets. (Larger batches are hard to handle when correcting errors.)
- (3) Disbursement requests, where a schedule of items for payment by Treasury is to be prepared by the computer, should be batched separately from other transactions. However, several batches can be made for a day's transactions. (This provides an adequate internal control check on the eventual listing to be prepared by the computer.)
- (4) Individual hand-prepared SF-1166, Voucher and Schedule of Payments, transactions and the related total entries should be batched separately from other transactions. Two or more SF-1166's can make up a batch, but all the individual items and the total entry for any one SF-1166 should be in the same batch. (This will simplify validation and error correction.)
- (5) Collection schedules should be batched in the same manner as hand-prepared SF-1166's.
- (6) Separate batches of transaction types other than those mentioned in (3), (4), and (5) above should be made if there are more than 20 line items for a transaction type. As a general rule, financial transactions should be batched separately from non-financial transactions. As erroneous non-financial transactions do not recycle, batching like transactions together will simplify validation and error correction. The remaining transactions can be batched together in a miscellaneous batch or batches with like transactions staying together within the batch.

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- (7) Inputs to correct or remove erroneous transactions on the recycle file are not batched.

b. Batched Header. A Batch Header, shown in Appendix 5, page 1, is prepared for each batch. The first data field is the batch identifier. It is a three-position alpha/numeric two-part code transaction within the batch. It uniquely identifies a batch, and is used for validation and error correction purposes.

- (1) The first part of the batch number is a single character that identifies the area submitting the data.

If the transactions are submitted by the Region, the identifiers are:

B Boston	A Atlanta	K Kansas City
N New York	C Chicago	D Denver
P Philadelphia	F Fort Worth	S San Francisco

Washington  
G Accounts Payable - HQ  
X Other Areas in General Programs Division (GPD) - HQ  
H Grant Accounting - HQ  
Z Low Rent Accounting - HQ

- (2) If the transactions are created by the Letter of Credit Control System, LOCCS, the identifiers are as follows:

1 Boston	4 Atlanta	7 Kansas City
2 New York	5 Chicago	8 Denver
3 Philadelphia	6 Fort Worth	9 San Francisco
0 Seattle	L Headquarters	

- (3) The second part of the batch number is a two-digit alpha/numeric code assigned consecutively by each Region. The batches are numbered in the following sequences:

01-99  
A1-A9; B1-B9; C1-C9, etc  
AA-AZ; BA-BZ; CA-CZ, etc  
1A-9A; 1B-9B; 1C-9C, etc

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Using this method, about 1,000 batches can be uniquely identified for each accounting office for each fiscal year. The batch numbers should not be repeated until all possible combinations are used. If the batch number is reused before all the transactions are either valid or deleted for 10 days or more, a duplicate batch number message will be received. The transactions in that batch will be automatically dropped the second day, and they will have to be re-submitted on another batch.

- (4) A count of the line items in the batch, including the header record, will be made and entered on the batch header in the "count" field. Two adding machine tapes of the Amount-1 field and two tapes of the Amount-2 field will be run. The totals will be recorded on the Batch Header (after any tape differences are reconciled), and the tapes will be attached to the Batch Header. The batch control clerk or the originator then will initial the batch header where indicated.
- c. Batch Control Log. To ensure that batches are keyed, recorded in PAS, and not duplicated, a batch control log shall be maintained. The batch control log should have as a minimum the batch number, the originator and/or the data entry operator, the date keyed, and the date transmitted. If a batch number is entered into the system more than once, it is not processed, but placed on the change and deletion register, and identified as a duplicate

batch.

d. Transaction Register.

- (1) Each morning after an update run, the originator is given valid and erroneous transaction registers applicable to the previous day's update run. The Erroneous Transaction Register lists all transactions which were found to be invalid either in the edit or update process. If batch control totals do not agree, all transactions in the batch including the batch header, are listed on the error register. The listing is in batch order. Erroneous fields are identified and an error message explains the invalid condition. The non-processed financial that were not processed are transactions shown on the register are not dropped from PAS but are retained in an error recycle file until later corrected or deleted. The non-financial transactions not processed are dropped from PAS completely.
- (2) The Valid Transaction Register, also in batch order, lists batch headers and those transactions accepted and posted within PAS based on valid input data. This includes those transactions generated by other valid input data. These transactions appear with originating entry and have a "G" as part of the suffix.

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- (3) If there are no discrepancies in batch control totals, those coding sheets relating to transactions indicated as erroneous on the register are returned to the originator. The remaining documents will be filed. The originator will compare the coding sheets to the Erroneous Transaction Register to determine if the entry was keyed correctly. The originator must review the source document and other reports generated by the system for determination and preparation of correction.
- (4) If batch control totals do not agree, it must be determined whether an individual transaction was keyed incorrectly, the input batch total was keyed incorrectly or the line count was incorrect. After identifying the difference, a correction input must be prepared.
- (5) Instructions for coding corrections for erroneous financial transactions are included in Chapter 7 and Appendix 5.

3-6. FILING OF SOURCE DOCUMENTS AND INPUT FORMATS.

- a. Source Documents. After source documents have been processed and the input format coded to enter the transaction into the system, the source documents should be retained until the transaction(s) have gone valid in PAS. After the transaction(s) is valid, the source document should be filed according to Subpart (3), Volume

I of the General Accounting Manual (AM.1), Standards and Procedures.

- b. Input Formats. The input formats are covered by a batch header at the time the keying is done. After keying, the input formats are stapled to the batch header and kept in a file. If the source document contains the coded input format, it shall be filed as outlined in paragraph 3-6, sub-paragraph a, above.

Section 3. Transaction Codes and Input Formats

3-7. TRANSACTION CODE (TAC).

- a. General. TAC is an indicator used to designate the action which must be taken within PAS to process a set of input data. It indicates such things as what validation procedures and rules shall be used, what files must be updated, and what reports are affected by the data. Three types of transaction codes are used in PAS - financial, non-financial, and system-generated. Non-financial and system-generated transactions will be discussed in Chapters 4 and 5.

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- b. Composition of TAC. The financial transaction code may be up to five positions that are divided into two parts. The first part, consisting of three digits, is always numeric. The second part, consisting of two characters, is always either alphabetic or blank. This second part is referred to as the suffix.
- c. Financial TAC. Numbers between 001 and 599, 901, and 902 have been assigned to those financial transactions that require manual entry into the system. Numbers 496 and 498 have been assigned to those financial transactions that are system-generated. A Financial Transaction Code Index that lists all the TACs requiring manual input is shown in Appendix 3. This index shows whether the transaction may be entered by Headquarters or by the Regional Offices. It also shows the input format to be used for each TAC.
- d. Suffix. The last two positions are either blank or alphabetic. These two positions give additional instructions to PAS to change the action of a transaction from its ordinary function. It can merely reverse the normal entry or, in some cases, institute further action; such as, entering an initial project transaction at a stage other than the prevalidation. For example, entering a 126N, would generate a prevalidation (101G) entry. A listing of suffixes, their functions, and which transaction codes they control, is shown in Appendix 4.
- e. Determining Which TAC and Suffix to Use.
  - (1) Selection of TAC Code. When a source document is received by the accounting office requiring an accounting action, a

decision must be made as to which TAC must be used. At this time, the Financial Transaction Code Index (Appendix 3) may be consulted to give reference to the type of action each TAC provides. The description of the TACs given in paragraphs 3-10 thru 3-40 may be consulted to determine if that transaction results in the action desired.

- (2) Selection of Suffix. A decision must then be made as to which suffix, if any, is to be used. If a normal entry is desired, the suffix remains blank (b). The use of other suffixes is described in Appendix 4.

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### 3-8. INPUT FORMATS FOR FINANCIAL TRANSACTIONS.

- a. Formats Required. Five formats are required to enter financial data into PAS. They are:

- (1) Form HUD-265.1, Input Format Number 1 (Batch Control)
- (2) Form HUD-265.2, Input Format Number 2 (Control)
- (3) Form HUD-265.7, Input Format Number 7 (General)
- (4) SF-270, REQUEST FOR ADVANCE OR

Reimbursement

(Input Format Number 8)

- (5) Form HUD-265.14, Input Format Number 14 (Letter of Credit)

Examples of these forms are shown in Appendix 5.

- b. Data Fields. Each format contains certain data fields that must be completed for certain transactions. These fields are listed below with an explanation of what each field contains.

- (1) Allotment. The allotment code as shown in Appendix 9.
- (2) Allotment 2. Used with TAC 599 only.
- (3) Allotment 3. Not used.
- (4) Amount-1. The dollar amount of the transaction as shown on the accounting document.
- (5) Amount-2.
  - a) Used with TAC 030 where a continuing resolution has already been received. The amount of continuing resolution would be entered as Amount 2.
  - b) Used with TAC 301 to record the number of units paid.
  - c) Used with TAC 126, TAC 153, and TAC 176 for Appropriation Numbers 4164 and 4115.
- (6) Area. The Area Office having responsibility for the action

as shown in Appendix 10.

- (7) Area 2. Used with TAC 599.
- (8) Area 3. Not used.
- (9) Batch. The three digit batch code as explained in paragraph 3-5.

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- (10) Category A. Used for expense type as shown in Appendix 11 and for the allotment code as shown in Appendix 9 for TAC 201 and TAC 315.
- (11) Category B. Used to enter reason code for Appropriation Number 4164.
- (12) CL. Designates level of credit account. "P" is Headquarters, "R" is Regional, "A" is Area. Used with TAC 599.
- (13) Credit Account. The account number that is being credited with the entry. Used with TAC 599.
- (14) Date. The date on which the transaction is to become effective. This can be the current date, a prior date, or a future date, depending on the transaction. If left blank, the system will generate the "as of date" for this field. For some transactions, if left blank, the system will reject the transaction.
- (15) DL. Designates level of debit account, "P" is Headquarters, "R" is Regional, "A" is Area. Used with TAC 599.
- (16) Debit Account. The account number that is debited with the entry. Used with TAC 599.
- (17) Document. The type of document used as a source document or the document number. For example, for a second amendment to a reservation, use 718-2.
- (18) Federal. Used to designate whether a project is with a Federal Agency. See Appendix 13.
- (19) Program. To designate the program or sub-program to which a transaction is to be applied. See Appendix 7.
- (20) Program 2. Used with TAC 599.
- (21) Program 3. Not used.
- (22) Project. The project number to which the transaction is to

be applied to the extent possible, the same as cited on the source document.

(23) Region. The Regional Office having responsibility for the action as shown in Appendix 10.

(24) Region 2. Used with TAC 599.

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(25) Region 3. Not used.

(26) Schedule. The number to be entered when disbursement or collection schedule has been manually prepared and sent to Treasury, or in the case of deposit tickets, reported to Treasury. See Appendix 14.

(27) TAC. The transaction code with its suffix that controls the action on the data being entered.

(28) Year. The funding fiscal year as shown on the source document. See appendix 8 or request an Appropriation Symbol Table.

c. Symbols for requirements for each data field on input format. For each TAC presented in the remaining paragraphs of this Chapter, the user will note either Y, O, or N for each data element under each basic transaction or each allowable suffix. These symbols mean:

Y = Field must be entered.

O = Field is entered under certain circumstances described in the special instructions or code descriptions.

N = Field must not be entered.

#### Section 4. Financial Transactions

3-9. FINANCIAL TRANSACTION DESCRIPTIONS. The remaining paragraphs of this Chapter contain a description of each financial transaction which can be entered into PAS. Each description contains two or three parts that are pertinent to the input of data and must be observed. Under input instructions, the input format that is to be used is listed, as well as the fields that require data in order that the transactions will go through the proper edit checks. The number beside the field name is just an ordinal number used for reference purpose under "Special Instructions." The general ledger entry listed pertains to the general ledger accounts that are automatically affected by the use of this transaction. When no general ledger entry is listed, the transaction does not affect general ledger accounts.

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3-10. TRANSACTION 001 - STATUTORY AUTHORITY.

- a. General. This transaction is used to record Congressional appropriation authority provided for grant programs by enabling legislation.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction code is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES												FIELD	SPECIAL INSTRUCTIONS	
b	C	CB	CF	D	DB	DF	F	G	N	R	RG	RF		
Y										Y			1. BATCH	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y										Y			2. TAC	
Y										Y			3. PROGRAM	7. Effective Date.
O										O			4. YEAR	
Y										Y			5. DOCUMENT	
Y										Y			6. AMOUNT	
Y										Y			7. DATE	

- c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

Debit: Account 9410.00, Statutory Authority.

Credit: Account 9420.00, Statutory Authority Unused.

3-11. TRANSACTION 026 - RETURN LAPSED APPROPRIATION TO TREASURY.

- a. General. This transaction is used to record the return of lapsed appropriated annual or multi-year program funds to Treasury.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction code is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES												FIELD	SPECIAL INSTRUCTIONS	
b	C	CB	CF	D	DB	DF	F	G	N	R	RG	RF		
														Suffix 'R' is used for a

Y	Y	1. BATCH	restoration of lapsed funds to HUD.
Y	Y	2. TAC	
Y	Y	3. PROGRAM	
Y	Y	4. YEAR	
Y	Y	5. DOCUMENT	5. Source document is SF-2108
Y	Y	6. AMOUNT	
Y	Y	7. DATE	7. Effective Date.

c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

Debit: Account 3180.00, Funds Returned to Treasury

Credit: Account 1010.00, Operating Funds with U.S. Treasury

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3-12. TRANSACTION 028 - CONTINUING RESOLUTION.

- a. General. This transaction is used to record a continuing resolution anticipating additional appropriations. When the continuing resolution is funded, TAC 030 is recorded.
- b. Input Instructions. Input Format #7 is used to enter transaction. Column "b" is applicable when the transactions code is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Suffix 'R' is used for a reduction in authority.
Y	Y	1. BATCH
Y	Y	2. TAC
Y	Y	3. PROGRAM
O	O	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y	Y	4. YEAR
Y	Y	5. DOCUMENT
Y	Y	5. Usually a memorandum.
Y	Y	6. AMOUNT
Y	Y	7. DATE
Y	Y	7. Effective Date.

c. General Ledger Entry. The following general-ledger accounts are automatically updated in manner shown.

Debit: Account 1280.00, Accounts Receivable - Anticipated Appropriations

Credit: Account 3110.00, Unapportioned Appropriations

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3-13. TRANSACTION 030 - CONGRESSIONAL APPROPRIATION.

- a. General. This transaction is used to record funds on deposit with the U.S. Treasury authorized by Congressional appropriation. Use TAC 028 for recording continuing resolutions.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction code is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		4. If left blank the system will automatically generate NO YEAR (X) appropriation.
Y	Y 1. BATCH	
Y	Y 2. TAC	
Y	Y 3. PROGRAM	6. Enter the total amount of the warrant.
O	O 4. YEAR	7. Effective Date.
Y	Y 5. DOCUMENT	
Y	Y 6. AMOUNT	
Y	Y 7. DATE	
O	O 8. AMOUNT-2	

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c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

- (1) Appropriated Amount, is recorded for the amount entered in Field 12, Amount, less that recorded in Field 15, Amount-2.

Debit: Account 1010.00, Operating Funds with U.S.  
Treasury

Credit: Account 3110.00, Unapportioned Appropriations.

- (2) Amount of Continuing Resolution, if any, is recorded for the amount entered in Field 15, Amount-2.

Debit: Account 1010.00, Operating Funds with U.S. Treasury

Credit: Account 1280.00, Accounts Receivable :  
Anticipated Appropriation

- (3) For Programs which have Recorded Statutory Authority with TAC 001.

Debit: Account 9420.00, Statutory Authority Unused

Credit: Account 9422.00, Statutory Authority Used

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3-14. TRANSACTION 051 ANTICIPATED REIMBURSEMENTS.

- a. General. This transaction is used to record anticipated reimbursements from other appropriations, or agencies. TAC 053 is used to record actual receipt of the transfer of funds.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction code is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Use suffix 'R' to reverse amount of transfer returned and recorded by TAC 053R or when the agreement is terminated before receipt of the transfer.
Y	Y	1. BATCH
Y	Y	2. TAC
Y	Y	3. PROGRAM
O	O	4. YEAR
Y	Y	4. If left blank the system will automatically generate NO YEAR (X) appropriations
Y	Y	5. DOCUMENT
Y	Y	6. AMOUNT
Y	Y	5. Inter-agency Agreement (IAA) numbers.
Y	Y	7. DATE

7. Effective Date.

- c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

Debit: Account 3030.00, Anticipated Reimbursements

Credit: Account 3110.00, Unapportioned Appropriations

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3-15. TRANSACTION 053 - REIMBURSEMENT REALIZED.

- a. General. This transaction is used to record a reimbursement received from another appropriation or agency. The TAC 051 must be recorded prior to this entry.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction code is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Use suffix 'R' for return of these funds. TAC 051 must also be reversed for the amount of transfer actually returned.
Y	1. BATCH	
Y	2. TAC	
Y	3. PROGRAM	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
O	4. YEAR	
Y	5. DOCUMENT	7. Effective date.
Y	6. AMOUNT	
Y	7. DATE	8. See Appendix 14 for instructions.
Y	8. SCHEDULE	

- c. General Ledger Entry. The following general ledger accounts are automatically updated in the following manner.

Debit: Account 1010.00, Operating Funds with U.S. Treasury

Credit: Account 3080.00, Reimbursements Realized

3-16. TRANSACTION 055 - RESERVE APPROPRIATION OR FUND.

- a. General. This transaction is used to record the amount of appropriation of fund which is not available for HUD use as it is specifically reserved by Office of Management and Budget (OMB). A release of these funds must be recorded using suffix R before their apportionment can be recorded.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction code is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES											FIELD	SPECIAL INSTRUCTIONS		
b	C	CB	CF	D	DB	DF	F	G	N	R	RG	RF		
										Y			1. BATCH	Use suffix 'R' for release of these funds.
Y													2. TAC	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y													3. PROGRAM	
O										O			4. YEAR	7. Effective Date.
Y										Y			5. DOCUMENT	
Y										Y			6. AMOUNT	
Y										Y			7. DATE	

- c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

Debit: Account 3110.00, Unapportioned Appropriation

Credit: Account 3112.00, Unapportioned Appropriation Reserved

3-17. TRANSACTION 065 - APPORTIONMENT OF AN APPROPRIATION.

- a. General. This transaction is used to record an apportionment of appropriated funds. Standard Form 132, Apportionment and Reapportionment Schedule is the source document.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction code is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Suffix 'R' is used to decrease apportioned funds.
Y	1. BATCH	
Y	2. TAC	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y	3. PROGRAM	
O	4. YEAR	
Y	5. DOCUMENT	6. The approved amount on latest SF-132.
Y	6. AMOUNT	7. Effective Date.
Y	7. DATE	

c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

Debit: Account 3110.00, Unapportioned Appropriation

Credit: Account 3140.00, Unallotted Apportionment

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3-18. TRANSACTION 076 - APPROPRIATION TRANSFERRED IN.

- a. General. This transaction is used to record the transfer of funds from another appropriation or agency where the other appropriation or agency will benefit from fund expenditures. After this entry is made, TAC 080 is also recorded by OFA (by the Regions for Surplus Urban Renewal) so that an assignment is available to the appropriate Region. The Region may then subassign these funds by using TAC 082.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction code is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Suffix 'R' is used for a return of these funds.
Y	1. BATCH	
Y	2. TAC	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y	3. PROGRAM	
O	4. YEAR	8. Effective Date.

Y	Y	5. ALLOTMENT
Y	Y	6. DOCUMENT
Y	Y	7. AMOUNT
Y	Y	8. DATE
Y	Y	9. SCHEDULE

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c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

(1) Receipt of Transfer.

Debit: Account 1010.00, Operating Funds with U.S. Treasury

Credit: Account 2310.00, Advances from other Government Agencies

(2) To record an Allotment.

Debit: Account 3121.00, Appropriations Allocated from Other Agencies

Credit: Account 3151.00, Unassigned Allotments

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3-19. TRANSACTION 078 - ALLOTMENT.

a. General.

(1) This transaction is used to record allotments.

(2) An apportionment must precede an allotment. The total amount allotted cannot exceed the amount available at the apportionment level. For example, if the apportionment is \$100, the allotments when added together cannot exceed \$100. An allotment transaction must be entered into PAS before assignment transactions can be entered. Transactions which would result in violation of this condition are rejected.

b. Input instructions. Input Format #2 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Use suffix 'R' for reduction in allotment.
Y	Y 1. BATCH	3. Enter the subprogram code for control level being established.
Y	Y 2. TAC	
Y	Y 3. PROGRAM	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
O	O 4. YEAR	
Y	Y 5. ALLOTMENT	
O	O 6. DOCUMENT	7. Enter the amount of authority being established.
Y	Y 7. AMOUNT	
Y	Y 8. DATE	8. Effective Date.

c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

To record or adjust an Allotment.

Debit: Account 3140.00, Unallotted Apportionments

Credit:, Account 3151.00, Unassigned Allotments

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3-20. TRANSACTION 080 - FUND ASSIGNMENT.

a. General.

(1) This transaction is used to record fund assignments and cash transfers.

(2) An allotment must precede a fund assignment. The total amount controlled at any one level cannot exceed that controlled at the next higher level. For example, if the allotment is \$100, the total fund assignments to the various Regions when added together cannot exceed \$100. Transactions which would result in violation of this condition are rejected.

b. Input Instructions. Input Format #2 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Use suffix 'R' for reduction in fun assignment.
Y	1. BATCH	
Y	2. TAC	3. Enter the subprogram code for control level being established.
Y	3. PROGRAM	
O	4. YEAR	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y	5. ALLOTMENT	
Y	6. REGION	6. Used for Regional Assignment. Must be used for transfer funds.
Y	7. DOCUMENT	
Y	8. AMOUNT	8. Enter the amount of assignment being established.
Y	9. DATE	9. Effective Date.
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c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

To record or adjust an Assignment.

(1) Headquarters.

Debit: Account 3151.00, Unassigned Allotments

Credit: Account 1010.00, Operating Funds with U.S.  
Treasury

(2) Regional Office.

Debit: Account 1010.00, Operating Funds with U.S.  
Treasury

Credit: Account 3152.00, Assignments not Subassigned

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3-21. TRANSACTION 082 - FUND SUBASSIGNMENT.

a. General.

- (1) This transaction is used to record fund subassignments.
- (2) An assignment must precede a fund subassignment. The total amount controlled at any one level cannot exceed that controlled at the next higher level. For example, if the fund assignment to a Region is \$100, the fund subassignments of that Region's Area Offices when added together cannot exceed \$100. Transactions which would result in violation of this condition are rejected.

b. Input Instructions. Input Format #2 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		
Y	1. BATCH	Use suffix 'R' for reduction in fund assignment or subassignment.
Y	2. TAC	
Y	3. PROGRAM	3. Enter the subprogram code for control level being established.
O	4. YEAR	
Y	5. ALLOTMENT	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y	6. REGION	
Y	7. AREA	9. Enter the amount of subassignment being established.
O	8. DOCUMENT	
Y	9. AMOUNT	10. Effective Date.
Y	10. DATE	
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c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

To record or adjust an subassignment.

Debit: Account 3152.00, Assignments not subassigned

Credit: Account 3153.00, Subassignments

3-22. TRANSACTION 092 - ALLOTMENT TRANSFERRED OUT.

- a. General. This transactions is used to record a transfer of grant funds to another appropriation or agency after allotment, where HUD will benefit from fund expenditures. Each transfer will be considered as a project for purposes of maintaining detailed transfer information in PAS files. Accounting for these funds by the transferee is recorded with the normal Prevalidation (TAC 101), Reservation (TAC 126), Obligation (TAC 153), and Expense Disbursement (TAC 301) entries or Authorization of Letter of Credit (TAC 201) and Letter of Credit Drawdowns (TAC 315).
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Suffix 'R' is used for a return of these funds
Y	1. BATCH	
Y	2. TAC	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y	3. PROGRAM	
O	4. YEAR	5. Funds at the assignment or subassignment level cannot be transferred. If necessary, use TAC 080R to transfer assigned funds to the allotment control level before transfer.
Y	5. ALLOTMENT	
Y	6. REGION	
N	7. AREA	
Y	8. DOCUMENT	6. Enter "20".
Y	9. PROJECT	
Y	10. AMOUNT	
Y	11. DATE	9. A code to uniquely identify the transfer within its program should be assigned. This code will be used for recording the accounting on these funds with the other TAC's that establish project funding data.
Y	12. SCHEDULE	

- c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

Debit: Account 3151.00, Unassigned Allotments

Credit: Account 3131.00, Appropriations Allocated to Other Agencies

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## 3-23. TRANSACTION 101 - PREVALIDATION.

- a. General. This transaction is used to record the prevalidation of authority for a project. The table in Appendix 18 shows what act is considered to be the prevalidation point for each program.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are shown below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y	Y 1. BATCH	
Y	Y 2. TAC	11. Effective date.
Y	Y 3. PROGRAM	
O	O 4. YEAR	
Y	Y 5. ALLOTMENT	
Y	Y 6. REGION	
Y	Y 7. AREA	
Y	Y 8. DOCUMENT	
Y	Y 9. PROJECT	
Y	Y 10. AMOUNT	
Y	Y 11. DATE	
N	N 12. FEDERAL	

c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

(1) Prevalidation of Assignment.

Debit: Account 3152.00, Assignments not Subassigned

Credit: Account 3154.10, Assignments Prevalidated

(2) Prevalidation of Subassignment.

Debit: Account 3153.00, Subassignments

Credit: Account 3155.10, Subassignments Prevalidated

(3) Prevalidation of a Transfer out at Regional Office "20".

Debit: Account 3132.00, Appropriations Allocated to other Agencies-Decrease

Credit: Account 3154.10, Assignments Prevalidated

3-24. TRANSACTION 126 - RESERVATION.

a. General. This transaction is used to record the reservation of authority for a project. The table in Appendix 29 shows what act is considered to be the reservation point for each program.

b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below except for C, CB, CF, D, DB, and DF, the Cancellation and recapture suffixes. Information on these can be found in Appendix 28.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Use only b and R suffix when recording reservations for transfers out.
Y Y Y Y Y Y Y Y Y	1. BATCH	
Y Y Y Y Y Y Y Y Y	2. TAC	4. If left blank the system will automatically generate
Y Y Y Y Y Y Y Y Y	3. PROGRAM	NO YEAR (X) appropriations
O O O O O O O O O	4. YEAR	10. For Appropriation

Y	Y	Y	Y	Y	Y	Y	Y	Y	5. ALLOTMENT	Number 4164 can be used to enter reason code.		
Y	Y	Y	Y	Y	Y	Y	Y	Y	6. REGION	11. Amount can be blank if and only if units (amount-2) is > 0.		
Y	Y	Y	Y	Y	Y	Y	Y	Y	7. AREA			
Y	Y	Y	Y	Y	Y	Y	Y	Y	8. DOCUMENT	12. Effective date.		
Y	Y	Y	Y	Y	Y	Y	Y	Y	9. PROJECT	13. Refer to Appendix 13 for guidance regarding code to be entered.		
Y	N	N	N	N	N	N	O	O	N	10. CATEGORY B		
Y	Y	N	N	Y	N	N	O	Y	O	Y	11. AMOUNT	14. Used to enter units.
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	12. DATE	15. Name is required for programs with usage of funds at the reservation stage if a name does not already exist on the database. An existing name on the database can only be replaced by using TAC 199. When a cancellation or recapture transaction is being entered, the name must be present on the transaction.
O	N	N	N	N	N	N	Y	N	N	13. FEDERAL		
O	O	O	O	O	O	O	O	O	O	14. AMOUNT-2		
O	N	N	N	N	N	N	Y	N	N	15. NAME		

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c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

(1) Reservation of an Assignment.

Debit: Account 3154.3, Assignments Prevalidated-Reserved

Credit: Account 3157.1, Assignment-Reserved

(2) Reservation of a Subassignment.

Debit: Account 3155.3, Unobligated Subassignments Prevalidated-Reserved

Credit: Account 3158.1, Subassignments Reserved

(3) Cancellation of a Reservation of Assignment.

Debit: Account 3157.2, Assignments Reserved-Cancelled

Credit: Account 3152, Assignments not Subassigned

(4) Cancellation of a Reservation of Subassignment.

Debit: Account 3198.2, Subassignments Reserved-Cancelled

Credit: Account 3153, Subassignments

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3-25. TRANSACTION 153 - OBLIGATION.

- a. General. This transaction is used to record the obligation of authority for a project. The table in Appendix 29 shows what act is considered to be the obligation point for each program. This suffix "N" cannot be used with TAC 153 unless approved by OFA.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below except for the recapture and cancellation suffixes, for the "C" and "D" series. See Appendix 25 for information on the latter.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Use only b and R suffix when recording obligations or transfers out.
Y Y Y Y Y Y Y Y Y Y Y	1. BATCH	
Y Y Y Y Y Y Y Y Y Y Y	2. TAC	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y Y Y Y Y Y Y Y Y Y Y	3. PROGRAM	
O O O O O O O O O O O	4. YEAR	11. Effective date.
Y Y Y Y Y Y Y Y Y Y Y	5. ALLOTMENT	12. Refer to Appendix 13 for guidance regarding code to be entered.
Y Y Y Y Y Y Y Y Y Y Y	6. REGION	
Y Y Y Y Y Y Y Y Y Y Y	7. AREA	13. Used only to enter units.
Y Y Y Y Y Y Y Y Y Y Y	8. DOCUMENT	14. Name is required on new (N) actions if a name does not exist on the database. An existing name on the database can only be replaced by TAC 199. When a cancellation or recapture transaction is being entered, the name must
Y Y Y Y Y Y Y Y Y Y Y	9. PROJECT	
Y Y N N Y N N Y Y Y Y	10. AMOUNT	
Y Y Y Y Y Y Y Y Y Y Y	11. DATE	
O N N N N N N O Y O N	12. FEDERAL	
N O N N O N N O O N O	13. AMOUNT-2	

c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

(1) Obligation of an Assignment at Regional Office level.

Debit: Account 3157.30, Assignments Reserved - Obligated

Credit: Account 3160.10, Unliquidated Obligations

(2) Obligation of subassignment.

Debit: Account 3158.30, Subassignments Reserved - Obligated

Credit: Account 3160.10, Unliquidated Obligations

(3) Cancellation of Obligation at Regional Office level.

Debit: Account 3160.20, Unliquidated Obligations :  
Cancelled

Credit: Account 3152.00, Assignments not Subassigned

(4) Cancellation of Obligation at Area Office level.

Debit: Account 3160.20, Unliquidated Obligations :  
Cancelled

Credit: Account 3153.00, Subassignments

(5) General Ledger entries for recaptures (the "D" series of suffixes) are found in Appendix 28.

3-26. TRANSACTION 176 - CONTRACT.

a. General. This contract is used to record a grant agreement or a contract. It also establishes the amount of project disbursement authority available before the final payment. The table in Appendix 18 shows what act is considered to be the contract point for each program. The suffix "N" cannot be used with TAC 176 unless approved by OFA.

b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for

fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Use suffixes "b" and "r" for transfers out only.
Y Y Y Y Y Y Y Y Y Y	1. BATCH	
Y Y Y Y Y Y Y Y Y Y	2. TAC	10. Enter total amount approved for contract and disbursement.
Y Y Y Y Y Y Y Y Y Y	3. PROGRAM	11. Effective date.
O O O O O O O O O O	4. YEAR	
Y Y Y Y Y Y Y Y Y Y	5. ALLOTMENT	13. Can be used only to enter units.
Y Y Y Y Y Y Y Y Y Y	6. REGION	14. Name is required for all new (N) actions, if a name does not already exist on the database for the project/grant number. To change a name existing on the database, use TAC 199.
Y Y Y Y Y Y Y Y Y Y	7. AREA	
Y Y Y Y Y Y Y Y Y Y	8. DOCUMENT	
Y Y Y Y Y Y Y Y Y Y	9. PROJECT	
Y Y N N Y N N Y Y Y	10. AMOUNT	
Y Y Y Y Y Y Y Y Y Y	11. DATE	
N N N N N N N N Y N	12. FEDERAL	
N O N N O N N O O N	13. AMOUNT-2	
O N N N N N N O Y N	14. NAME	

c. General Ledger Entry. No general ledger is made with this transaction. However, certain transactions generated from the transaction provide for general ledger entry.

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3-27. TRANSACTION 190 - PAYMENT RELEASE.

- a. General. This transaction is used to record modifications to the amount of funds which can be disbursed for a project before final payment. The transaction is rejected if the approved amount exceeds the contract amount. The transaction is rejected if the approved amount is less than disbursements recorded.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		Do not use if the payment release in the PRN TABLE (See Appendix 7) is equal to .00.
Y	1. BATCH	
Y	2. TAC	
Y	3. PROGRAM	10. Enter the total amount approved for contract and disbursement.
Y	4. YEAR	
Y	5. ALLOTMENT	11. Effective Date.
Y	6. REGION	
Y	7. AREA	
Y	8. DOCUMENT	
Y	9. PROJECT	
Y	10. AMOUNT	
Y	11. DATE	

c. General Ledger Entry. No general ledger entry is made with this transaction.

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3-28. TRANSACTION 199 - MISCELLANEOUS FINANCIAL TRANSACTION

- a. General. This transaction is used to record changes to the project name and to the metropolitan and non-metropolitan indicator for the 4164 appropriation number. Its only effect is to replace the data stored in the grant detail (GRD) file with the information appearing on the transaction.
- b. Input Instructions. Input Format #7 is used to enter this transaction.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		10. Appropriation 4164 uses field to change the metro non-metro indicator
Y N N N N N N N N N N	1. BATCH	
Y N N N N N N N N N N	2. TAC	11. An asterisk(*) appearing in the first position of this field will cause the system
Y N N N N N N N N N N	3. PROGRAM	

Y N N N N N N N N N	4. YEAR	to replace the project name with blanks.
Y N N N N N N N N N	5. ALLOTMENT	
Y N N N N N N N N N	6. REGION	
Y N N N N N N N N N	7. AREA	
Y N N N N N N N N N	8. PROJECT	
Y N N N N N N N N N	9. DATE	
O N N N N N N N N N	10. FEDERAL	
O N N N N N N O N N	11. PROJECT NAME	

c. General Ledger Entry. No general ledger entry is made with the transaction.

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3-29. TRANSACTION 201 - LETTER OF CREDIT AUTHORIZATION.

- a. General. This transaction is used to record the amount of an authorized letter of credit. The authorized amount can exceed the contract amount if refunds have been received and recorded. An increase to the letter of credit must be initiated if the recipient expects to request the funds again. However, the increase may not exceed the amount of the refund or amount of contract increase. A TAC 190 must be entered for the total amount authorized as long as the authorized amount does not exceed the contract amount.
- b. Input Instructions. Input Format #14 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		9. Use to enter the Allotment number of the project.
Y	1. BATCH	
Y	2. TAC	11. Effective date.
Y	3. PROGRAM	12. TFCS letters of credit are recorded without a hyphen in the number to distinguish the TFCS-letters of credit from the RDO-letters of credit.
Y	4. YEAR	
Y	5. REGION	
Y	6. AREA	

Y		Y	7. DOCUMENT
Y		Y	8. PROJECT
Y		Y	9. CATEGORY
Y		Y	10. AMOUNT
Y		Y	11. DATE
Y		Y	12. LOC No.

c. General Ledger Entry. No general ledger entry is made with this transaction.

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3-30. TRANSACTION 276 - ACCOUNTS RECEIVABLE.

- a. General. This transaction is used to record an account receivable for refunds expected or received. The collection of an accounts receivable is recorded with TAC 413. An outstanding accounts receivable is indicated on the CYCA and SOCA report with an asterisk (\*) in the left margin. The phase "accounts receivable" is printed on the SNCA report.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		
Y	1. BATCH	The 'F' suffix is used to increase an outstanding accounts receivable upward.
Y	2. TAC	The amount entered will add to what has been established for the project.
Y	3. PROGRAM	
O	4. YEAR	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y	5. ALLOTMENT	
Y	6. REGION	
Y	7. AREA	10. Enter the Expense Type Identification Code. See Appendix 11. The code is the same

Y	Y	Y	8. DOCUMENT	one used to record the disbursements on
Y	Y	Y	9. PROJECT	the project. E.G., if "10" was used on
Y	Y	Y	10. CATEGORY A	the 301, then "10" should be used on
Y	Y	Y	11. AMOUNT	the 276.
Y	Y	Y	12. DATE	11. When the 'F' or 'R' suffix is used the amount equal to the amount of the increase/decrease.
				12. Effective Date.

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c. General Ledger Entry. In making this entry, the Expense Type identification Code (Appendix 11) determines which expense account will be updated.

- (1) For Grants Expense, Expense Type Identification Code 10 is entered in Category A. The general ledger is updated in the following accounts.

Debit: Account 1240.01 Accounts Receivable - Refunds  
Established

Credit: Account 6020.00, Grants/Subsidy Expense

- (2) For Other Ordinary Expense Not Otherwise Classified, Expense Type Identification Code 19 is entered in Category A. The general ledger is updated in the following accounts.

Debit: Account 1240.01 Accounts Receivable - Refunds  
Established

Credit: Account 6099.00, Other Ordinary Expenses Not  
Otherwise Classified.

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3-31. TRANSACTION 301 - EXPENSE DISBURSEMENT.

- a. General. This transaction is used to record a disbursement by Standard Form 1166, Voucher and Schedule of Payment, of program funds not provided for in TAC 302, Standard Form 270 REQUEST for advance or reimbursement, is the only requisition document that uses TAC 302 to make disbursements. All others

use TAC 301. A, B, C, G, M, and N are valid schedule types with TAC 301.

- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES													FIELD	SPECIAL INSTRUCTIONS
b	C	CB	CF	D	DB	DF	F	G	N	R	RG	RF		
													1. BATCH	4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y										Y			2. TAC	
Y										Y			3. PROGRAM	8. Enter either of the following: The voucher number or the form number.
O										O			4. YEAR	
Y										Y			5. ALLOTMENT	10. Enter the applicable Expense Type Identification Code, See Appendix 11.
Y										Y			6. REGION	
Y										Y			7. AREA	
Y										Y			8. DOCUMENT	11. Enter the amount of the approved disbursement.
Y										Y			9. PROJECT	12. Effective Date.
Y										Y			10. CATEGORY A	13. Only used to record units paid for Rent Supplement Project (86-0139,86-0129, and 86-0148) See Appendix 14 for further instructions on schedule numbers
Y										Y			11. AMOUNT	
Y										Y			12. DATE	
O										O			13. AMOUNT-2	
O										O			14. SCHEDULE	14. Do not use when the computer is to generate a schedule number for automated check preparation. (Applicable to HQ only).
													15. LOCCS	

- c. General Ledger Entry. In making this entry, the Expense Type Identification Code (Appendix 11) determines which expense account will be updated.

- (1) For Grants/Subsidy Expense, Expense Type Identification Code 10 is entered in Category A. The general ledger is updated in the following accounts.

Debit: Account 6020.00, Grants Subsidy Expense

Credit: Account 1010.00. Operating Funds with U.S.  
Treasury

- (2) For Loans Receivable - Established, Expense Type Identification Code 11 is entered in Category A. The general ledger is updated in the following accounts.

Debit: Account 1350.01, Loans Receivable - Established

Credit: Account 1010.00, Operating Funds with U.S.  
Treasury

- (3) For Advance Non-Federal Entities, Expense Type Identification Code 15 is entered in Category A. The general ledger is updated in the following accounts.

Debit: Account 1530.00, Advance Non-Federal Entities

Credit: Account 1010.00, Operating Funds with U.S.  
Treasury

- (4) For Other Expense, Expense Type Identification Code 19 is entered in Category A. The general ledger is updated in the following accounts.

Debit: Account 6099.00, Other Ordinary Expenses Not  
Otherwise Classified

Credit: Account 1010.00, Operating Funds with U.S.  
Treasury

- (5) The following Budgetary Accounts will also be updated.

Debit: Account 3160.30, Unliquidated Obligations :  
Liquidated

Credit: Account 3170.00, Expended Appropriations :  
Normal

- (6) For Transfer Appropriations, the general ledger is updated in the following accounts.

Debit: Account 2310.00, Advances from other Government  
Agencies

Credit: Account 3122.00, Appropriations Allocated from

Other Agencies - Decrease

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3-32. TRANSACTION 302 - GRANT DISBURSEMENT, STANDARD REQUISITION.

- a. General. This transaction is used to record a disbursement of grant funds based on the Standard Form 270, Request for Advance or Reimbursement. For grant disbursements not based on the standard grant requisition form use TAC 301. A and G are the valid schedule types for TAC 302.
- b. Input Instructions. Input Format #8 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y	1. BATCH	
Y	2. TAC	
Y	3. PROGRAM	9. Enter one of the following voucher number or month and year of the payment.
O	4. YEAR	
Y	5. ALLOTMENT	10. Effective Date
Y	6. REGION	11. Enter "10" only.
Y	7. AREA	12. Enter the amount of the approved disbursement.
Y	8. PROJECT	
Y	9. DOCUMENT	13. Do not use when the system is to generate a schedule number for automated check preparation (HQ only). (See Appendix 14 for further instructions on schedule numbers.)
Y	10. DATE	
Y	11. CATEGORY A	
Y	12. AMOUNT	
O	13. SCHEDULE	
O	14. LOCCS	

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c. General Ledger Entry. The following general accounts are automatically updated:

(1) Expense Accounts, depending on expense type, Identification Code used.

Debit: Account 6020.00, Grant Expense (if Code 10 is used)

or

Debit: Account 1350.01, Lotus Receivable : Established (if Code 11 is used)

or

Debit: Account 1530.01, Advance Non-Federal Entities (if Code 15 is used)

or

Debit: Account 6099.00, Other Ordinary Expenses Not Otherwise Classified (if Code 19 is used) and

Credit: Account 1010.00, Operating Funds with U.S. Treasury

(2) Budgetary Accounts.

Debit: Account 3160.30, Unliquidated Obligations : Liquidated

Credit: Account 3170.00, Expended Appropriations : Normal

(3) Transfer Appropriations.

Debit: Account 2310.00, Advances from other Government Agencies

Credit: Account 3122.00, Appropriations Allocated from Other Agencies - Decrease

3-33. TRANSACTION 315 - LETTER OF CREDIT DRAWDOWN.

a. General. This transaction is used to record a drawdown made from a letter of credit (LOC). The letter of credit authority is entered with TAC 201. TAC 276 and TAC 413 are used to record refunds to HUD by check. The valid schedule types for TAC 315 are F, G, H, M, and N.

b. Input Instructions. Input Format #14 is used to enter this transaction. Other special instructions for fields and suffixes are listed below.

SUFFIXES													FIELD	SPECIAL INSTRUCTIONS
b	C	CB	CF	D	DB	DF	F	G	N	R	RG	RF		
Y										Y			1. BATCH	The "R" suffix is used to record a correction to a project charged in error. It is also used to record funds being returned by SF-1098, Cancellation of payment.  4. If left blank the system will automatically generate NO YEAR (X) appropriations.  9. Used to enter the allotment number. The same as that of the Project.  12. Effective Date  13. See Appendix 14 for further instructions.
Y										Y			2. TAC	
Y										Y			3. PROGRAM	
O										O			4. YEAR	
Y										Y			5. REGION	
Y										Y			6. AREA	
Y										Y	Y		7. DOCUMENT	
Y										Y			8. PROJECT	
Y										Y			9. CATEGORY A	
Y										Y			10. AMOUNT	
Y										Y	Y		11. DATE	
Y										Y			12. LOC NUMBER	
Y										Y			13. SCHEDULE	
O										O			14. LOCCS	
													3-47	9/88

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c. General Ledger Entry. The following general ledger accounts are automatically updated:

(1) For Grants Expense:

Debit: Account 6020.00, Grant Expense

Credit: Account 1010.00. Operating Funds with U.S. Treasury

(2) Budgetary Accounts:

Debit: Account 3160.30, Unliquidated Obligations :  
Liquidated

Credit: Account 3170.00, Expended Appropriations :  
Normal

(3) Transfer Appropriations:

Debit: Account 2310.00, Advances from other Government  
Agencies

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3-34. TRANSACTION 413 - COLLECTION OF ACCOUNTS RECEIVABLE.

- a. General. This transaction is used to record the collection of an Accounts Receivable. An Accounts Receivable, TAC 276, must be established for any returns/collections received from the recipient. The valid schedule type for TAC 413 are, H, K, M and N.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		4. If left blank the system will automatically generate NO YEAR (X) appropriations.
Y	Y 1. BATCH	
Y	Y 2. TAC	
Y	Y 3. PROGRAM	10. The expense identification used is the same code that was used when the funds were disbursed and when the receivable (276) was established.
O	O 4. YEAR	
Y	Y 5. ALLOTMENT	
Y	Y 6. REGION	13. Enter date of SF-215, Deposit Ticket.
Y	Y 7. AREA	
Y	Y 8. DOCUMENT	14. See Appendix 14 for further instructions.
Y	Y 9. PROJECT	
Y	Y 10. CATEGORY A	
N	N 11. CATEGORY B	
Y	Y 12. AMOUNT	
Y	Y 13. DATE	
Y	Y 14. SCHEDULE	

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c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

(1) Accounts Receivable Account is updated.

Debit: Account 1010.00, Operating Funds with U.S. Treasury

Credit: Account 1240.05 Accounts Receivable - Refunds Collected

(2) The Budgetary Accounts in the general ledger are updated as follows.

Debit: Account 3170.00, Expended Appropriations-Normal

Credit: Account 3160.30, Unliquidated Obligations : Liquidated

(3) For Transfer Appropriations, the general ledger is updated in the following accounts.

Debit: Account 3122.00, Appropriations Allocated from Other Agencies - Decrease

Credit: Account 2310.00, Advance from other Government Agencies

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3-35. TRANSACTION 476 - CONTROL OF HAND-PREPARED SF-1166 OR DEPOSIT.

a. General. This transaction is used to record the total amount of cash to be disbursed on the hand prepared SF-1166, Voucher and Schedule of Payments, or cash to be deposited with an SF-215. This entry cannot be reversed. A correction is made by entering a new transaction with Suffix C.

b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		5. Effective Date.
Y Y	1. BATCH	6. Effective Date of

SF-1166 or SF-215

Y	Y	2. TAC	7. See Appendix 14.
Y	Y	3. REGION	
Y	Y	4. DOCUMENT	
Y	Y	5. AMOUNT	
Y	Y	6. DATE	
Y	Y	7. SCHEDULE	

c. General Ledger Entry. No general ledger entry is made with this transaction.

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3-36. TRANSACTION 486 - ACCOMPLISHMENT OF DISBURSEMENT OR DEPOSIT.

- a. General. This transaction is used to record the accomplished copy of an SF-1166, voucher and schedule of payments; SF-1081, Voucher and Schedule of Withdrawals and Credits; SF-1151, Non-expenditure Transfer Authorization; GSA 789; Statement, Voucher, and Schedule of Withdrawals and Credit-CSA; SF-215, Deposit Ticket; SF 1098, Schedule of Canceled Checks; or SF-1184, Unavailable Check Cancellation. It cannot be reversed.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		5. The total amount paid on the document.
Y	1. BATCH	
Y	2. TAC	6. Confirmed or Paid date of the document.
Y	3. REGION	
Y	4. DOCUMENT	
Y	5. AMOUNT	
Y	6. DATE	
Y	7. SCHEDULE	

c. General Ledger Entry. No general ledger entry is made with this transaction.

3-37. TRANSACTION 496 - UNCONFIRMED DISBURSEMENTS.

- a. General. This transaction is used to record a month end adjustment for disbursement requests made to the U.S. Treasury which are unconfirmed at the end of the month.
- b. Input Instructions. This entry is system generated and is automatically reversed in the next month. Column "b" is applicable when the transaction is being entered without a suffix.

SUFFIXES											FIELD	SPECIAL INSTRUCTIONS		
b	C	CB	CF	D	DB	DF	F	G	N	R	RG	RF		
								Y		Y			1.	BATCH
								Y		Y			2.	TAC
								Y		Y			3.	PROGRAM
								O		O			4.	YEAR
								Y		Y			5.	REGION
								Y		Y			6.	DOCUMENT
								Y		Y			7.	AMOUNT
								Y		Y			8.	DATE
								Y		Y			9.	SCHEDULE

- c. General Ledger Entry. The following general ledger accounts are automatically updated in the manner shown.

The Disbursement - In-Transit account is updated.

Debit: 1010.00, Operating Funds with U.S. Treasury

Credit: 2010.00, Disbursements - In-Transit

3-38. TRANSACTION 498 - UNCONFIRMED DEPOSITS.

- a. General. This transaction is used to record a month end

adjustment for deposits made to the U.S. Treasury which are unconfirmed at the end of the month.

- b. Input Instructions. This entry is system generated and is automatically reversed in the next month.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		
	Y Y	1. BATCH
	Y Y	2. TAC
	Y Y	3. PROGRAM
	O O	4. YEAR
	Y Y	5. REGION
	Y Y	6. DOCUMENT
	Y Y	7. AMOUNT
	Y Y	8. DATE
	Y Y	9. SCHEDULE

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- c. General Ledger Entry. The following general ledger accounts are automatically Updated in the following manner shown.

- (1) The Deposit - In-Transit:

Debit: 1030.00, Deposits In-Transit

Credit: 1010.00, Operating Funds with U.S. Treasury

- (2) Accounts Receivable due from Treasury

Debit: 1275.00, Accounts Receivable - Due from Treasury

Credit: 1010.00, Operating funds with U.S. Treasury

NOTE: The debit to Account 1275.00 is for unconfirmed returned government checks and check cancellation requests identified through the schedule prefix (see Appendix 14). Other unconfirmed deposits are changed to Account 1030.00.

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3-39. TRANSACTION 901 - PROJECT PURGED/CLOSE-OUT TRANSACTION.

- a. General. This transaction is used to record the closing of a project upon receipt of a certificate of completion, closeout checklist from OPC, or other appropriate document. Projects are automatically purged if: (1) contract amount equals disbursed amount, (2) there is no outstanding accounts receivable, and (3) if there is a letter of credit the authorized equals the disbursed amount. TAC 901 is to be used to record a close out document related to a project that has been automatically purged.
- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		
q	1. BATCH	The 'R' suffix is used to reinstate a project that was marked for purge in the current year. Use the TAC 902 to reinstate the project that was marked for purge or purged automatically in a prior fiscal year.
Y	2. TAC	
Y	3. PROGRAM	
Y	4. YEAR	
Y	5. ALLOTMENT	
Y	6. REGION	
Y	7. AREA	
Y	8. PROJECT	
Y	9. DATE	

- c. General Ledger Entry. No general ledger entry is made with this transaction.

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3-40. TRANSACTION 902 - RE-ESTABLISH PURGED PROJECTS.

- a. General. This transaction is used to re-establish a project purged automatically in a prior fiscal year automatically or by entry of a TAC 901. If the project was marked for purge in the current fiscal year, use TAC 901R projects.

- b. Input Instructions. Input Format #7 is used to enter this transaction. Column "b" is applicable when the transaction is being entered without a suffix. Other special instructions for fields and suffixes are listed below.

SUFFIXES	FIELD	SPECIAL INSTRUCTIONS
b C CB CF D DB DF F G N R RG RF		9. Effective Date.
Y	1. BATCH	
Y	2. TAC	
Y	3. PROGRAM	
Y	4. YEAR	
Y	5. ALLOTMENT	
Y	6. REGION	
Y	7. AREA	
Y	8. PROJECT	
Y	9. DATE	

- c. General Ledger Entry. No general ledger entry is made with this transaction.