



# **Program Element Status (PES)**

## **Reconciliation Handbook**

Version 1.2  
02/01/2012

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# 1.0 Introduction

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## 1.1 Definition

**PES Report:** The reconciliation report generated by the Coast Guard Finance Center (FINCEN) is the PES (Program Element Status) report. The weekly statement of account activity is generated by the Core Accounting System (CAS). The report is generated each Saturday and shows activity that took place during the previous week through Friday.

**PES Reconciliation:** A reconciliation of the CAS General Ledger (GL) to the local unit ledger for each line of accounting (LOA). The PES report provides a means to check the unit's local ledger, as reported in the Finance & Procurement Desktop (FPD) System, against the official records from the CAS GL. This business process is similar to the reconciliation process between a personal checkbook statement and a bank statement. In this example, the CAS GL would be your bank, FPD would be your checkbook, and the PES Report would be your bank statement.

For a listing of other common acronyms and their definitions, refer to the [Glossary](#). For background information on funds allocation refer to the [Financial Resource Management Manual \(FRMM\), COMDTINST M7100.3](#) (series).

The current PES reconciliation activity is an integral part of sound financial management. It is a useful detective internal control tool for determining whether or not transactions are appropriately charged to specific program elements.

## 1.2 Roles and Responsibilities

As an account reconciler, you are responsible for ensuring the Coast Guard's financial records are accurate, timely and reliable. Account reconciliation shall be performed weekly for all accounts. This process is executed using the Coast Guard's [Finance & Procurement Desktop](#) (FPD) System. Units must reconcile their local ledger with the PES report and notify the FINCEN of any mistakes/adjustments. Corrections and/or adjustments to the official records must be fully documented to provide an audit trail. Any inconsistencies between the Coast Guard CAS ledgers and the local unit ledgers shall be promptly researched and resolved to ensure the integrity of the Coast Guard financial data.

The reconciler's responsibility does not end with just processing a PES Report. They must also follow other steps such as those listed below to maintain proper account balances. These steps will be discussed further in later chapters.

- Check the Balance Sheet.
- Compare the PES Report current week's activity ending balances with the Ledger Report ending balances.
- Follow-up/close out open PES Errors.
- Maintain proper documentation for audit trail.

It is your responsibility as a reconciler to ensure you are listed in the Unit Approved Plan (UAP) as a reconciler and to subsequently submit an Automated Access Request (AAR) that is approved by your supervisor. Access to reconciliation in FPD will not be allowed unless these processes are followed. See the [Centralized User Access](#) page at <http://cgweb.fincen.uscg.mil/CUA/> for guidelines.

Unit Approved Plans are used to ensure separations of duties and the field unit's acknowledgement of key FPD users (i.e. Funds Manager(s), Reconciler(s), and Local Account Manager(s)). Federal Standards for internal control are contained in Office of Management and Budget (OMB) Circular A-123, Internal Control Systems. These controls, at minimum, shall include adequate separation of procurement authorization, fund certification, receipt of goods, account reconciliation, and FPD system administration duties. Supervisors should exercise appropriate oversight to ensure individuals do not exceed or abuse their assigned authorities.

For more information on roles and responsibilities refer to the [Financial Resource Management Manual \(FRMM\), COMDTINST M7100.3](#) (series).

### **1.3 Purpose**

The purpose of PES Reconciliation is primarily to ensure that the local ledger transactions reconcile with the CAS GL. This process also helps to ensure that all transactions are properly supported and any differences are explained or resolved.

## 2.0 How to Read a PES Report

### 2.1 General

Each PES report is based on a unit's unique line of accounting shown in the upper left hand corner. Information contained on PES reports represents accounting transactions recorded in CAS against these funds. Below is an example of a PES report issued by the FINCEN.

UNITED STATES COAST GUARD										RIS NUMBER: 13-55/13-5H
PROGRAM ELEMENT STATUS REPORT										PAGE NUMBER: 1
AS OF 12/13/08										
REGION/DISTRICT: 3										
APPROPRIATION-CODE/LIMITATION/AF: 901 132 300										
PROGRAM ELEMENT NAME: MARITM INTEL FUSION										
PROGRAM ELEMENT: VA										
DOCUMENT ID	TRANS CODE	BATCH NUMBER	COST CENTER	OBJ CLASS	AVAILABLE PLANNED AMT	COMMITMENTS	UNDELIVERED ORDERS	ACCRUED EXPENDITURES	EXPENDITURES	UNCOMMITTED & UNOBLIGATED PLAN BALANCE
9909OE3200051002	755	08345AA			533522.00	0.00	0.00	0.00	0.00	
11098493VA416000	0512	08326FHFP	76200	2100	0.00	0.00	266.31-	0.00	0.00	
11098493VA416000	102F	08347FHX9	76200	2100	0.00	0.00	0.00	0.00	733.69	
11098493VA416000	0512	08347FHX9	76200	2100	0.00	0.00	733.69-	0.00	0.00	
11098493VA423000	102F	08346FHX9	76200	2100	0.00	0.00	0.00	0.00	1183.25	
11098493VA423000	0512	08346FHX9	76200	2100	0.00	0.00	1183.25-	0.00	0.00	
11098493VA423000	0512	08326FHFP	76200	2100	0.00	0.00	16.75-	0.00	0.00	
11098493VA427000	0512	08346FHX9	76200	2100	0.00	0.00	700.00-	0.00	0.00	
11098493VA427000	102F	08346FHX9	76200	2100	0.00	0.00	0.00	0.00	722.88	
11098493VA437000	051	08344FHFP	76200	2103	0.00	0.00	300.00	0.00	0.00	
11098493VA437000	0511	08344FHFP	76200	2103	0.00	0.00	150.00	0.00	0.00	
13098493VA401000	103	08346FHX9	76200	2100	0.00	0.00	0.00	0.00	109.67	
13098493VA401C00	103	08346FHXD	76200	2100	0.00	0.00	0.00	0.00	343.00	
3209029697738755	128F	08337FHNU	76200	2201	0.00	0.00	0.00	0.00	3.63	
3209029777497050	128F	08337FHNF	76200	2201	0.00	0.00	0.00	0.00	3.63	
32090822B3410001	128	08337FHNP	76200	2696	0.00	0.00	0.00	0.00	2842.93	
TOTAL CURRENT WEEK'S ACTIVITY					533522.00	0.00	2450.00-	0.00	5942.68	530029.32
BEGINNING BALANCE					0.00	0.00	22416.44	0.00	56152.02	78568.46-
ENDING BALANCE					533522.00	0.00	19966.44	0.00	62094.70	451460.86

### 2.2 Terminology

**PES Report Header:** At the top of the report there is an “As of MM/DD/YY” date. This is the report period ending date. Each PES report contains one week’s activity. The name of the account and the account ID is also displayed on the header.

**Document ID:** A unique number used to identify each transaction recorded against the unit’s funds in the unit ledger (FPD).

**Document ID Suffix (Last 3 digits of Doc ID #):** This alpha/numeric field attaches to the end of the document number. It usually identifies the specific accounting string that will be charged when there are multiple lines of accounting, different months for 40 series (utilities) document type transactions, or document type 38 Blanket Purchase Agreements (BPA) transactions. For more information, refer to [Chapter 5](#) and [Chapter 12](#) of the FINCEN SOP.

**Transaction Code:** The first three characters in a transaction code indicate what type of transaction is taking place, and are used by CAS to debit and credit the FPD Ledger account. The transaction code is 3 or 4 characters in length. These are some examples of Transaction Codes. For a more comprehensive list of transaction codes refer to [Chapter 6](#) of the FINCEN SOP.

- 051- UDO
- 100- Expenditure
- 102- Expenditure
- 103- Direct Expenditure (no previous UDO)
- 106- Expenditure

The fourth (4th) character in the Transaction Code indicates the Transaction Status:

- “F” – final payment & liquidates the entire UDO.
- “1” – an increase.
- “2” – a decrease.
- The absence of a fourth character signifies an original transaction.

Batch Number: The batch number is a unique number used internally by FINCEN.

Cost Center/Benefiting Unit: A 5 digit number that identifies which unit/office/event funds are being used. Each unit's primary Cost Center is the same 5 digit number as their OPFAC – BUT these are not the same. Many units have more than one Cost Center. Some Cost Centers are used for many different accounts.

Object Class Code: A 4 digit alphanumeric code used to identify what is being purchased. For example: Object Class Code 2662 is used when purchasing office supplies. See FINCEN SOP [Appendix E](#).

Available Planned Amount: This is also known as the funding column. It is the amount of incoming or outgoing money that has been allocated (through Funds Transfer Authorization [FTA] or Change in Financial Plan [CIFP]) to or from that account. Funding will always show up as a Doc type 09 on the PES Report.

Commitment Column: A Commitment is an approved Procurement Request and does not appear on your PES Report.

Undelivered Orders (UDO) Column: UDOs are funds that have been obligated but goods/services not yet received. Obligations are not specific to one Document Type.

Accrual Expenditures Column: An obligation where goods or services have been received, but not paid for.

Expenditures Column: An obligation where goods and services have been received and paid for. Any transaction recorded in the expenditure column on a PES Report is a payment or a credit (reversal) to a payment. All UDO's should become expenditures or be cancelled.

Uncommitted and Un-obligated Plan Balance Column: Shows Funding remaining or Funding Ending Balances.

The items defined above are related through the following formula:

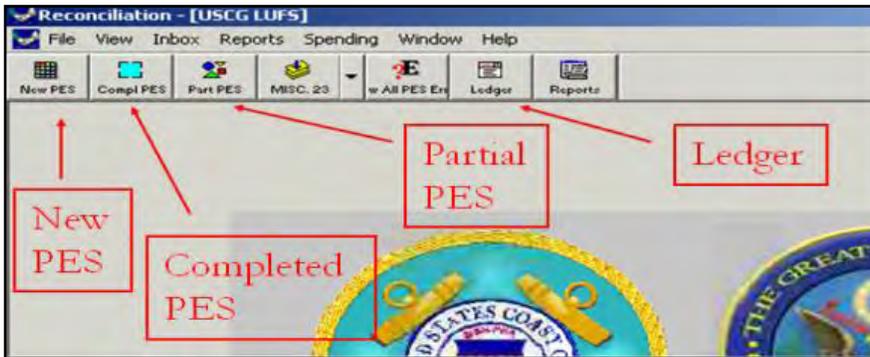
$\text{Funding} - \text{Commitments} - \text{UDO's} - \text{Accrued Expenditures} - \text{Expenditures} = \text{Your Planned Balance}$
--

PES Report Summary: The summary begins with last PES Report Ending Balance which becomes the next week's PES Report Beginning Balance. Each column on the PES Report is totaled and either added to or deducted from the beginning balance to arrive at the ending balance. FPD does this automatically for you.

## 3.0 FPD PES Report Inboxes

### 3.1 General

In FPD, PES Reports are stored in one of three “inboxes”: New, Partial, and Completed PES Inboxes. This section serves as an introduction. Step-by-step screenshots will follow in [Chapter 5](#) of this handbook.



### 3.2 New FPD PES Inbox

Initially, PES Reports are loaded into the “New PES Inbox”. PES reports that have no reconciled transactions are kept in this inbox. The PES Report will remain in the New PES Inbox until transactions within the PES report are processed and the report has been saved. If the report is simply opened and closed without ever hitting save, it will remain in New PES. The New PES Inbox icon will appear as: .

Account ID is **GREEN** when a New PES can be processed.

Account ID is **RED** when a New PES cannot be processed.

Once processed, reports will move into either the Partial or Completed Inbox. If your account ID is red there are a few things you can try to move it to green.

- Trying clicking on the Refresh button to update the inbox.
- Check to see if there is an unfinished PES report waiting in the Partial PES Inbox.
- A PES report may be missing. This would cause the beginning balance to not match the previous PES ending balance.

#### 3.2.1 Missing PES Report

If a PES Report was accidentally deleted from FPD or never received anyone can manually email the missing PES report to FPD.

Instructions on how to send a missing PES report can be found on [FINCENs web site](http://cgweb.fincen.uscg.mil/PesWeb/index.htm)  
<http://cgweb.fincen.uscg.mil/PesWeb/index.htm>.

Note: Only one PES report can be attached to each email. Multiple PES reports require multiple emails.

**Tip:** FPD checks its email once every 30 minutes. In other words, you may need to wait up to 30 minutes before your report appears in FPD. If, after 30 minutes, it still does not appear, then contact the FPD Hotline.

### 3.3 Partial FPD PES Inbox

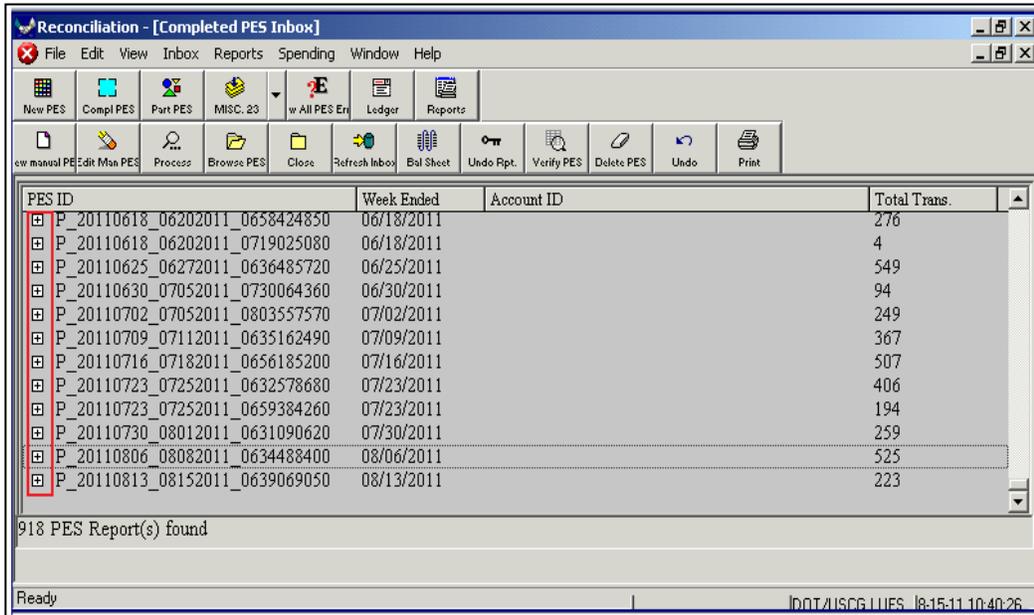
If a PES Report is not fully reconciled when saved, it will move into the Partial PES Inbox. The Partial PES Inbox icon will appear as . The Account ID is **BLACK** for a Partial PES Report. You cannot reconcile the next New

PES Report if there is a PES Report in the Partial PES Inbox. As long as there is at least one transaction in your PES that has not been reconciled, it will appear in the Partial PES Inbox.

### 3.4 Completed FPD PES Inbox

PES Reports that have been fully reconciled are placed in the Completed PES Inbox. The Account ID is **BLACK** for completed reports. The Completed PES Inbox icon will appear as . Completed PES Reports can be reprocessed as many times as needed. If a Completed PES Report is reprocessed, be sure to keep documentation to maintain an audit trail. Reports are listed by PES ID, Week Ended, Account ID, and Total Transactions.

Pictured below is an example of a Completed FPD PES Inbox.



If multiple accounts are under your control, click on the  Plus under the PES ID, then the accounts will be shown. For example, week ending 8-13-2011 this reconciler has 223 total transactions to reconcile across 22 Lines of Accounting (LOAs).

Reconciliation - [Completed PES Inbox]			
File Edit View Inbox Reports Spending Window Help			
New PES Compl PES Part PES MISC. 23 w All PES Ent Ledger Reports			
w manual PE Edit Man PES Process Browse PES Close Refresh Inbox Bal Sheet Undo Rpt. Verify PES Delete PES Undo Print			
PES ID	Week Ended	Account ID	Total Trans.
P 20110813 08152011 0639069050	08/13/2011		223
		2P4S 09800054A800	3
		2P4S 09800054A11S	1
		2P4S 02800054B40E	3
		2P4S 02800054B30E	4
		2P2S 098000420823	3
		2P2S 098000420822	1
		2P10I 199300GA	171
		2A9N 099000490801	1
		2A7M 099000470801	1
		2A3T 09900053E100	1
		2A3T 09900053A800	2
		2A3T 09900053A700	3
		2A3T 09900053A500	1
		2A3T 09900053A100	2
		2A3T 02800053B40E	2
		2A3T 02800053B30E	2
		2A1T 099000410832	1
		2A1T 099000410823	2
		2A1T 099000410822	1
		2A1T 099000410801	1
		2A0R 099000400801	1
		226B 099000565001	4

918 PES Report(s) found

## 4.0 CAT PES Transactions

### 4.1 General

When PES Reports are processed, the transactions will fall into one of four categories. The following is an explanation of these four categories and why transactions may qualify as one of them.

**Note:** A document number may have multiple transactions and the transactions may not all fall into the same category. For example the Obligation maybe CAT I and the payments may fall under CAT II or III.

### 4.2 CAT I

#### Description of a CAT I

A transaction on the PES report that has an exact match with a transaction in your ledger will show up here.

#### Criteria for a CAT I

To qualify for CAT I, each item below must match exactly:

- Document ID #
- Accounting line
- Dollar Amount

### 4.3 CAT II

#### Description of a CAT II

A transaction on the PES report that matches a transaction from the ledger, but with an amount within the auto-reconciliation threshold is classified as Category II.

#### Criteria for a CAT II

To qualify for CAT II, the document number and accounting line must be a perfect match. The dollar amount will be different, but must still fall within the assigned threshold. If the threshold is set to zero, no documents should qualify as a CAT II.

#### How to read CAT I or CAT II

You should only have to view CAT I and II transactions if there is an issue. These two categories view left to right, with PES on the left and FPD Ledger on the right.

Document	C. C.	Suf.	Obj.	Tr. CD	Fund.....	Commit..	UDO.....	Accrual	Exp.....	Recon. D.
Category 1										
11098493...					\$0.00	\$0.00	\$1,800...	\$0.00	\$0.00	
Summ...	76200	000	21...		\$0.00	\$0.00	\$1,800...	\$0.00	\$0.00	
Trans.				051	\$0.00	\$0.00	\$1,800...	\$0.00	\$0.00	02/21/2009
Category 2										

## 4.4 CAT III

### Description of a CAT III

Cat III transactions do not reconcile automatically. The automatic reconciliation process found a matching document in FPD ledger with exceptions due to the following:

- The difference in amount exceeds the assigned threshold limit.
- All the ledger accounting lines have already been reconciled.
- The document has multiple accounting lines in the ledger and FPD cannot determine which accounting line is the correct one to reconcile.
- There's a difference in cost center, object class, or suffix.

## 4.5 CAT IV

### Description of a CAT IV

Category IV transactions are transactions that were not found in the FPD ledger. Transactions found on the PES report will show in the top half of the screen, while no transactions in the ledger will appear in the bottom half. This does not mean no document exists. Document transactions which have not been posted on the FPD ledger are automatically placed in CAT IV.

The transactions in CAT IV are the documents that require research to move them into the FPD ledger. If unreconciled transactions cannot be brought into the FPD ledger, you may mark the transaction as "U" for unresolved. This will allow the reconciliation to move onto subsequent PES reports while you do research or wait for documentation. The system will not let you process the next PES report if the previous PES report has a PES transaction set to "N."

### How to read a CAT III and IV

When accessing the CAT III and IV tabs in the PES reconciliation, you will see an image similar to the below screen capture. Below the category tabs, you will see that the screen is split into two sections. The top portion of the screen represents the transactional data from your PES report. The bottom portion of the screen represents the transactional data from your FPD ledger.

**PES Doc IDs**

**PES report**

**FPD Doc ID**

**Screen Split Access**

**Scroll to the align columns**

Document ID	Suffix	Trans. Code	Cost Center	Object Class	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure
11098493VA458	000	0512	76200	2100	N	\$0.00	\$0.00	(\$5,453.00)	\$0
11098493VA458	000	102F	76200	2100	N	\$0.00	\$0.00	\$0.00	\$0
11098493VA466	000	0512	76200	2100	N	\$0.00	\$0.00	(\$1,397.00)	\$0
11098493VA466	000	102F	76200	2100	N	\$0.00	\$0.00	\$0.00	\$0
11098493VA472	000	0512	76200	2100	N	\$0.00	\$0.00	(\$0.64)	\$0

Effective Date	Account ID	Trans. Code	Cost Center	Object Class	Recon	Recon. Date	Suffix	Funding Amount	Com
01/15/2009	23901 132300VA	051	76200	2100	Y	01/17/2009	000	\$0.00	

This split view can initially be confusing, because the data columns in the PES report will not immediately line up with the data columns in the FPD ledger. This is because the PES report section shows different columns than the FPD ledger section. The PES report section has several transactions, with the document IDs in the left most column. The FPD ledger shows one transaction with the Document ID in the header section. To make viewing easier, you should scroll the FPD ledger to the right as shown above. If you place your cursor in the dark grey area to just outside of the furthest left side of the FPD scroll bar, the cursor should turn into crosshairs that will allow you to click and drag the screen, splitting it, as depicted in the picture below.

The resulting view will be similar to the following screen capture for a CAT III. For a CAT IV transaction, you may not see data in the FPD ledger section because no document ID was found for that transaction.

Top: RECON01@CAS Reconciliation [ NEW ] - Micros UNCLASSIFIED

HOME Menu Documents GO Advanced Search Log Off

Reconciliation - [Reconciliation with PES]

File Edit View Inbox Reports Spending Window Help

New PES Compl PES Part PES MISC. 23 w All PES Ent Ledger Reports

Close Save Undo Rpt. Bal Sheet Print Rev. Trans. Chg. Acct. Commit UDD Accrual Expend Errors Search Doc Doc Alias PES Refresh Error Corr

Account ID : 2-3-901 -132-30-0-VA PES ID : P\_20090221\_02232009\_0823135700 Week Ended : 02/21/2009

Cat I and II **Cat III** Cat IV

Document ID	Suffix	Trans Code	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
11098493VA458	000	0512	N	\$0.00	\$0.00	\$5,453.00	\$0.00	\$0.00
11098493VA458	000	102F	N	\$0.00	\$0.00	\$0.00	\$0.00	\$6,097.11
11098493VA466	000	0512	N	\$0.00	\$0.00	(\$1,397.00)	\$0.00	\$0.00
11098493VA466	000	102F	N	\$0.00	\$0.00	\$0.00	\$0.00	\$1,642.20
11098493VA472	000	0512	N	\$0.00	\$0.00	(\$0.64)	\$0.00	\$0.00

11 transaction(s) found.

Document ID: 11098493VA458

Recon	Recon. Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
N	01/17/2009	000	\$0.00	\$0.00	\$5,453.00	\$0.00	\$0.00

## 5.0 Processing a PES Report

### 5.1 Accessing the PES through FPD

Once access is authorized to reconcile account(s), click on the link for <https://casportal.fincen.uscg.mil/SecurityServices/JSP/login.jsp> [Finance & Procurement Desktop](#), then start the process.

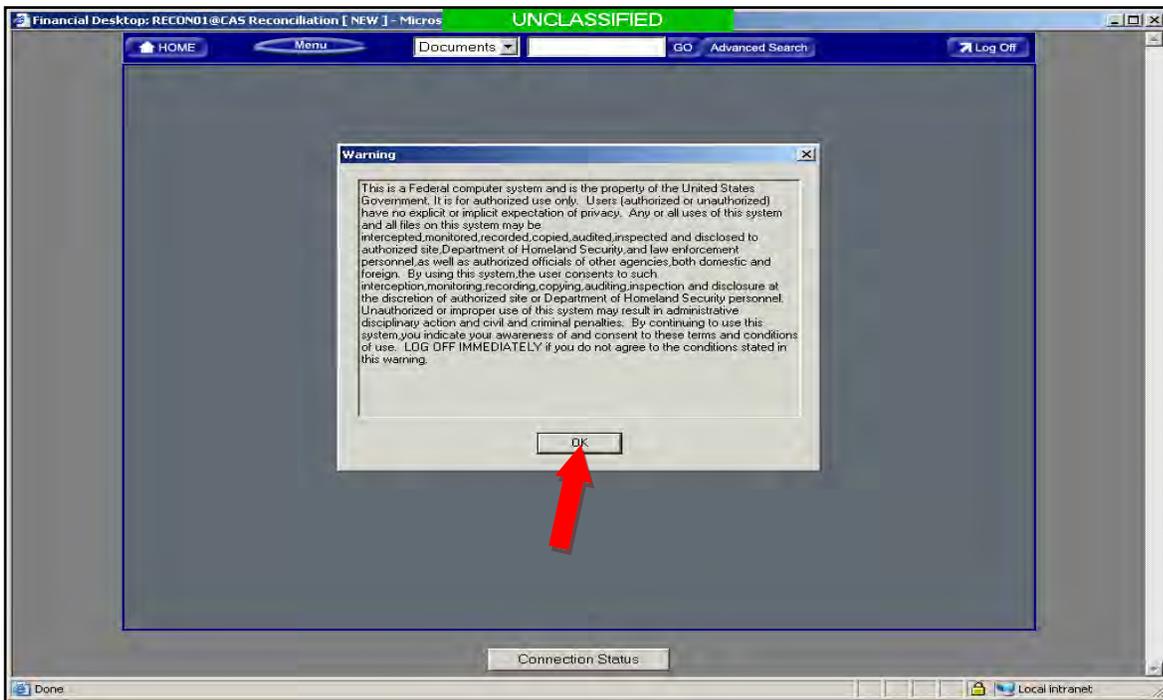
**Step 1:** Click on the Reconciliation module on the left hand column to start the process.

The screenshot displays the Finance & Procurement Desktop (FPD) interface. At the top, there is a navigation bar with 'HOME', 'Menu', 'Documents', 'GO', 'Advanced Search', and 'Log Off'. The main content area is divided into three sections:

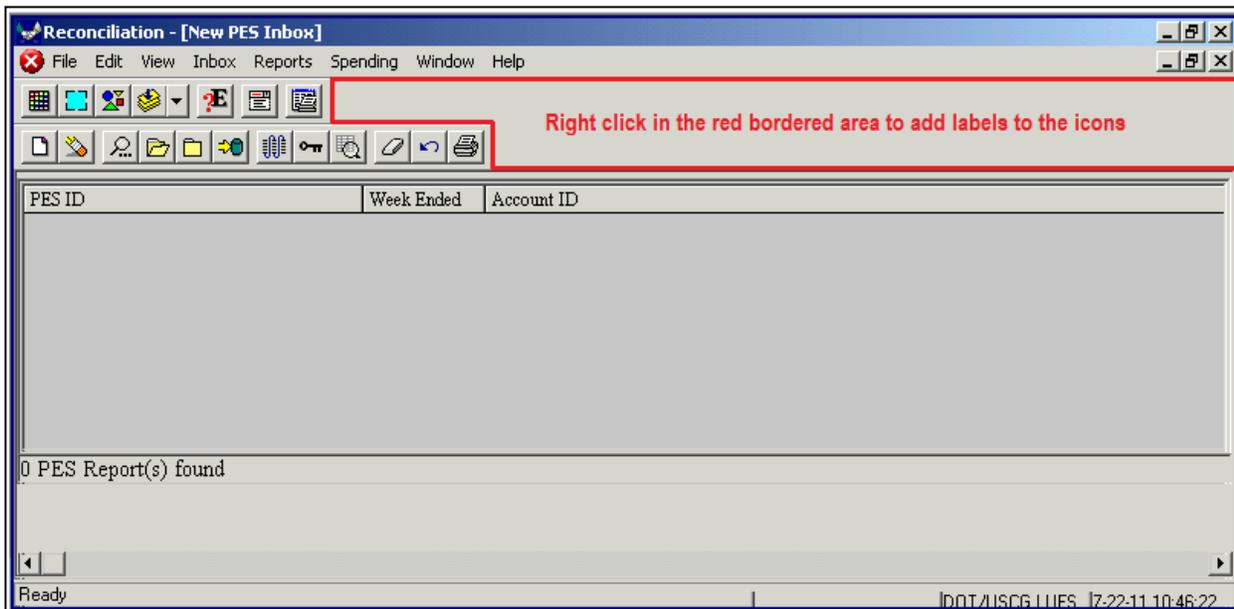
- Core Accounting System:** A vertical list of modules including Requisitions, Simplified Acquisitions, Contracting (CIMS), Receipts of Goods, Account Management, Funds Management, User Management, **Reconciliation** (highlighted with a red arrow), DNG Sequence Model, Warrant Management, System Administration (FPD), Outboxes, Ledger, and Reports.
- Main Workflow:** A central diagram with 'Oracle Financials' at the center, connected to various modules: Requisitions (FPD), Simplified Acquisitions (FPD), Receipt of Goods (FPD), Contracts (CIMS), Property Management (Oracle Financials), Budgeting (FPD), and Funds Distribution (FPD).
- Help:** A section on the right indicating the user is logged in as 'DERRICK A. WILLIAMS' and providing links to 'CAS Portal', 'Oracle Financials', 'FPD', 'CIMS', 'Sunflower Warrants', 'Accounts Users', 'DNG', and 'Discrepancy Reporting'.

Red text overlay on the left side of the screenshot reads: "After logging into FPD click on reconciliation".

**Step 2:** Click on the "OK" for the Pop-up.



**Step 3:** A header will come up displaying icons without titles. Right click in the red outlined header area, and then click “Show Text” to see the titles on the icons.

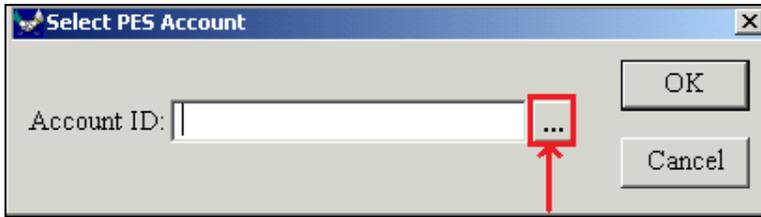


**Step 4:** Click on the “New PES”  icon for your new PES reports that are available for processing.



**Step 5:** There are two methods to access PES reports.

1. Type in the account number or the PE, and then click OK.
2. Click on the Ellipsis  if you have multiple accounts and just want to pick one account from the list. Double click the account or the correct highlighted, then click OK.



**Step 6:** Select your account and click on  Plus sign to expand the listing. .

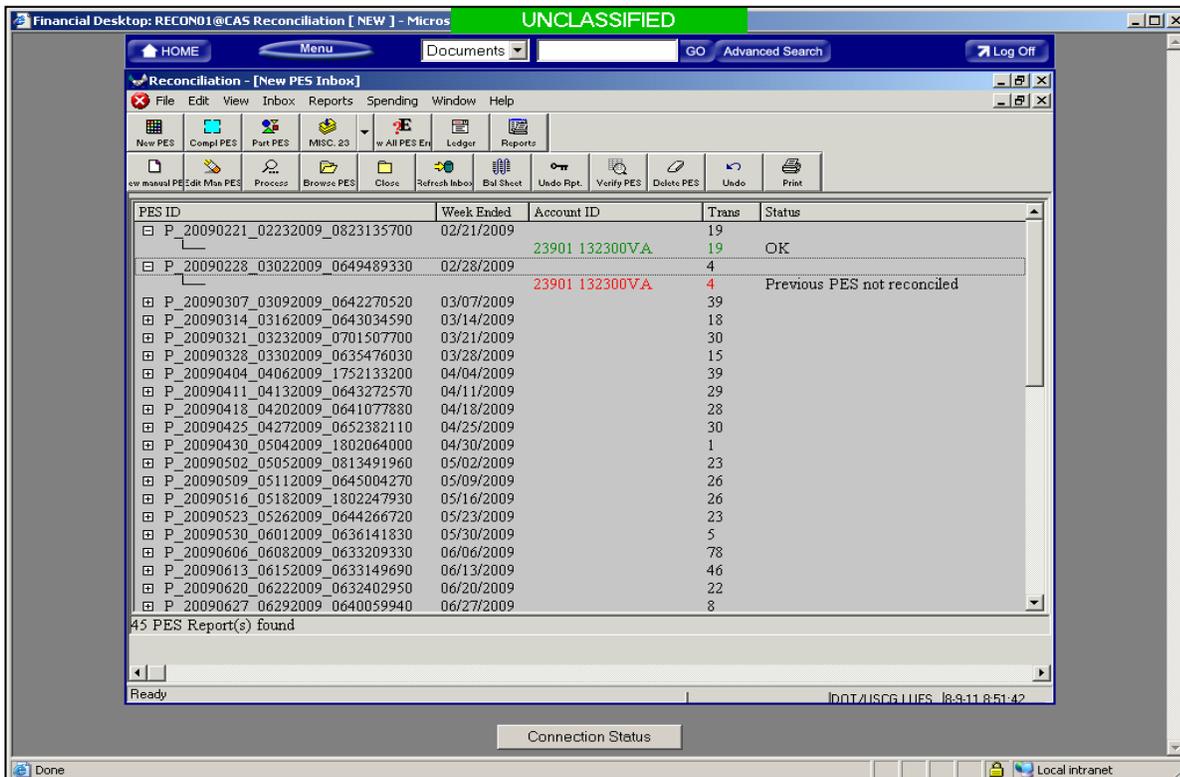
**The PES Report will remain in the New PES Inbox until the PES report is reviewed and processed.**

- Account ID is **GREEN** when a New PES is available for processing.
- Account ID is **RED** when a New PES is not available for processing.
- The Account ID is **BLACK** for a Partial PES Report. The PES Report will not appear in New box after refresh Inbox has occurred.

**Note:** If first New PES report is **RED** check the Partially Processed PES Index.



You cannot reconcile the subsequent New PES Reports if there is a PES Report in the Partial PES Inbox.

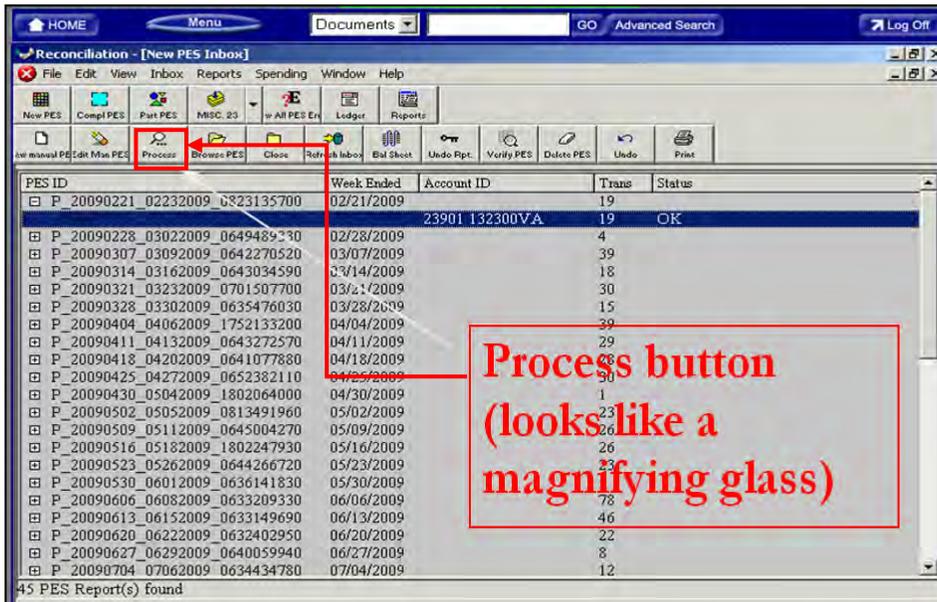


**Step 7:** Print  a hard copy of the PES Report and review for quality. Viewing a hard copy will help to identify errors in transactions. The printed PES report will be utilized to ensure all transactions are processed in FPD Local ledger.

**Tips and Tricks for a Quality Review**

- **Date of PES Report** – Verify if it is the next PES in the series (PES are generated weekly, however if no activity occurs during that period a PES will not be generated). Make sure the beginning balance of your current PES report matches the ending balance of the previous PES report.
- **Verify that the Accounting Line is Correct** – Look at region, appropriation PE, and Fiscal Year.
- **Document ID Numbers** – Verify that all are the standard 13 digits, and look for unusual Doc ID # types such as, 12, 66, 72, 19, and 33. Be wary of Doc ID #'s not normally used at your unit, as these could be possible errors or need further research. Also, look for out of sequence Doc ID # suffix numbers. Refer to the [Chapter 12](#) of the FINCEN SOP for specific reoccurring Doc type suffix guidelines.
- **Transaction Codes** – Look for “F” in the transaction code, as this signifies final payment, meaning no un-reconciled amount should remain. Be familiar with the FINCEN SOP transaction codes.
- **Cost Center** – This should match the unit cost center or the cost center assigned on the specific document.
- **Object Class** – Look for unusual object classes not normally used at your unit. Examples include 252J, 252K, 252L, and 3119. It is important to be familiar with standard commonly used object classes.
- **Available Planned Amount** – Any amount other than zero must be verified via FTA/CIFP documentation.
- **Commitments** – Should be zero unless the PES contains legacy balances for a multi-year program that extends back to pre-2006 fiscal years.
- **Undelivered Orders and Expenditures** – Look for large unexpected amounts. Compare transaction codes with amounts and ensure proper action is taking place, whether it be an increase, a decrease, or a direct expenditure.

**Step 8:** Click on the first account below the PES number/date and click the  Process button.



**Note:** Previous PES must be 100% reconciled before you should process a new PES Report. This follows the Budget Execution Process that specifies that you cannot reconcile a payment before an Undelivered Order

## 5.2 FPD Recon Flags

There are four flag letters that you can choose from:

- **N** – Not Reconciled
- **R** – Reconciled
- **U** – Unresolved (This is used when waiting for additional information/supporting documentation. It allows the PES report to move from New to Completed)
- **E** – PES Error (Unit cannot identify charge and disputes the entry. The reconciler **MUST** use the PES recon tool list checklist prior to submitting a PES Error. The check list is found on the [FINCEN Intranet](http://cgweb.fincen.uscg.mil/pesweb/PESChecklist.mht) http://cgweb.fincen.uscg.mil/pesweb/PESChecklist.mht).

Only the transaction with an **“R”, “E”, or “U”** will move the PES Report to the completed PES area.

Cat I and II	Cat III	Cat IV	Document ID	Suffix	Trans. Code	Cost Center	Object Class	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure
			28032332DW145	000	051	70509	251G	N	\$0.00	\$0.00	\$72,453.30	\$0.00
			28032332DW145	000	0512	70509	251G	N Unprocessed	\$0.00	\$0.00	(\$8,884.29)	\$0.00
			28032332DW145	000	136	70509	251G	R Reconciled	\$0.00	\$0.00	\$0.00	\$0.00
								E Error				
								U Unresolved				

**Note:** Transactions that are marked by a “U” for unresolved will hold the PES report in the completed area and will not be stored in the Partial PES area. Only transactions left unattended with an “N” will hold the PES report in the Partial area.

## 5.3 Processing the PES Report

The “Select Reconciliation Parameters” box will appear when you start the New PES process.

**Step 1:** The Threshold is set to default at \$50.00. To avoid audit discrepancies that as a reconciler you are responsible for, it is a good idea to change the Category II Threshold to \$0.00 before clicking “OK”. This forces the system to only automatically reconcile and mask the perfect matches of document number, accounting line, and amount. For Category definitions please refer back to [Chapter 4](#) in this handbook.

From:

Account ID: 221N 09900051B810  
 Category I:  
 Reconcile Automatically  
 Category II:  
 Reconcile Automatically  
 Threshold: \$50.00  
 OK Cancel Help

To:

Account ID: 2A2R 02800052B40E  
 Category I:  
 Reconcile Automatically  
 Category II:  
 Reconcile Automatically  
 Threshold: \$0.00  
 OK Cancel Help

**Step 2:** Upon completion of processing, “Save” the document.

Once the PES Report is processed, Category IV should be the first transactions to be reconciled.

## 5.4 Processing CAT IV

### Description of a Cat IV

Category IV transactions are transactions that FPD could not find in the ledger.

### How to read CAT IV transactions

Transactions found on the PES report will show in the top half of the screen, while transactions in your ledger will appear in the bottom half.

### Action to Take in Reconciliation

#### 5.4.1 Funding – FTA Document not in Ledger.

Column from PES is Funding (FTA's) and the Document is not in the Ledger.

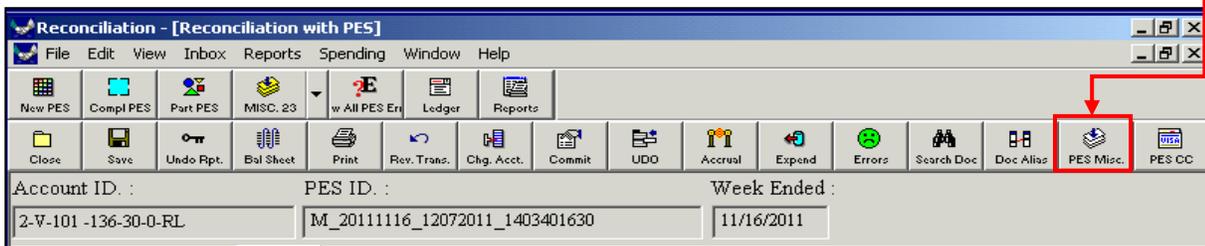
Flag PES transaction as "U" and notify the fund's manager or budget officer.

#### 5.4.2 UDO/Accrued Expenditure – Document not in ledger.

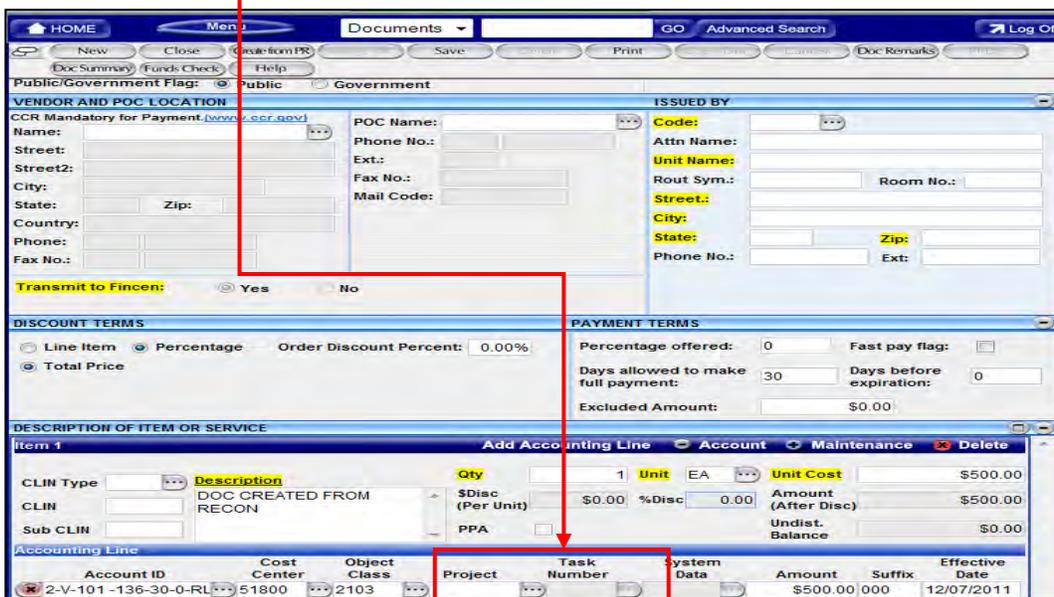
Column from PES is UDO or Accrued Expenditure and document is not in ledger.

If PES transaction is valid and you have verified that source document exists then add the transaction via the PES misc button. Steps include:

1. Select PES transaction.
2. Click the PES Miscellaneous button. This launches the Miscellaneous Obligation screen in the SAP module.



3. Change description to match purchase.
4. Enter correct unit cost from PES (FPD automatically rounds amount).
5. Enter Project Number and Task Number.



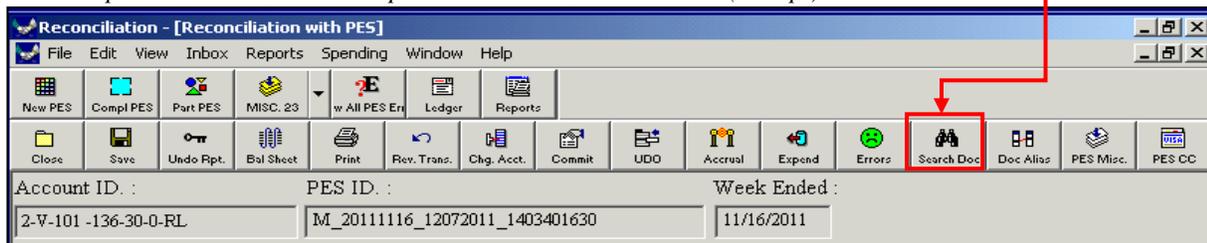
6. Click the Save button.
7. Click “OK” button.
8. Click the Close button. This returns you to the PES Recon screen.
9. Click Save.
10. Reprocess the PES Report

### 5.4.3 UDO/ Accrued Expenditure – Doc ID is Different

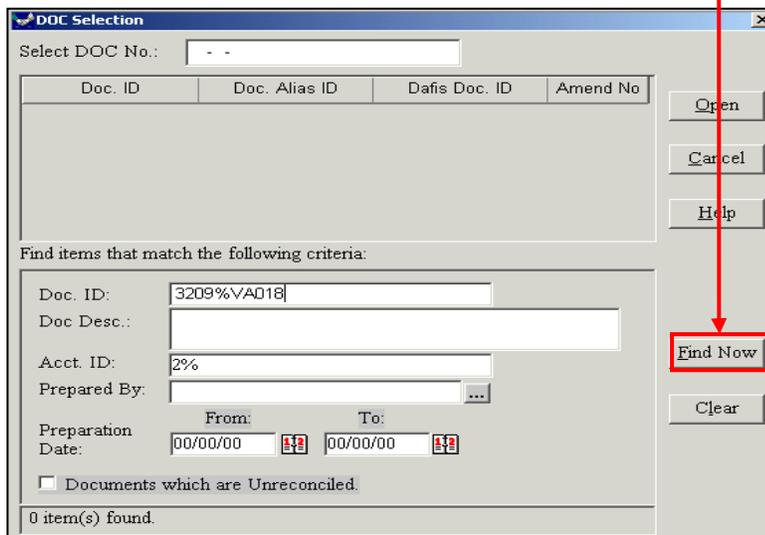
Column from PES is **UDO** or **Accrued Expenditure** and document is in the Ledger under a different document number.

1. Select PES Transaction
2. Using the PCR (purchase card report) click on Search doc button.

*The example below is a Credit card purchase where CGOF Doc ID (receipt) was not entered*

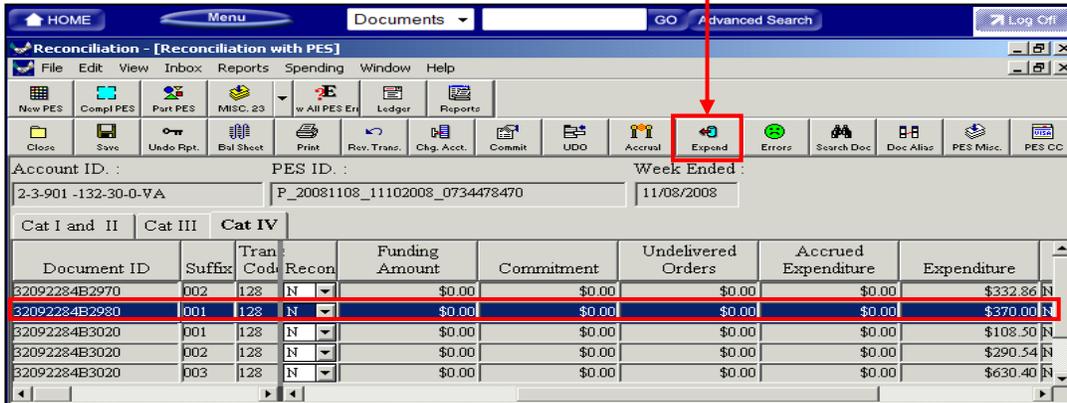


3. A dialog box will appear. Click “Clear” button.
4. Enter Ledger Document number in Doc ID field, if document number is unknown then you can utilize the wild card “%”.
5. Click “Find Now” button.



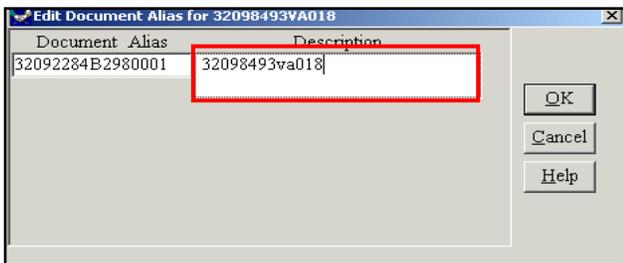
6. Click open.
7. Answer no (will link Doc alias later).

8. Click expend after highlighting the transaction line.



9. Click OK.

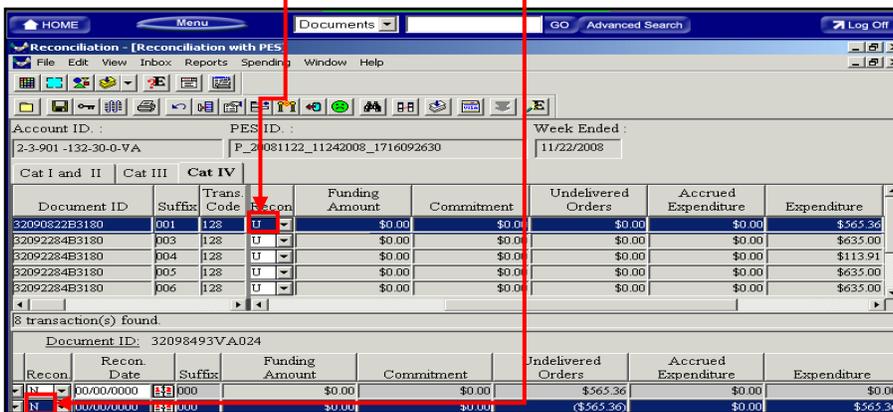
10. Enter doc ID for proper audit trail and click OK.



11. Click save

If you assign a Doc alias in error, the following steps should be followed to break/remove the alias. Steps include:

1. Change PES flag to “U” and FPD flag to “N”.

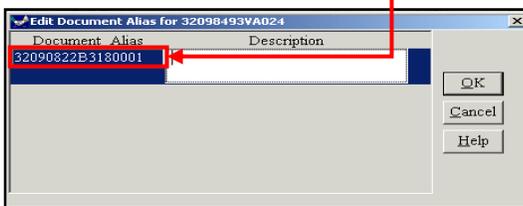


2. Right click and delete the FPD line associated to the wrong Alias.

3. Click on the Doc Alias button (looks like a goal post).



4. The dialog box will appear. Click on document number, box will highlight, right click and delete.

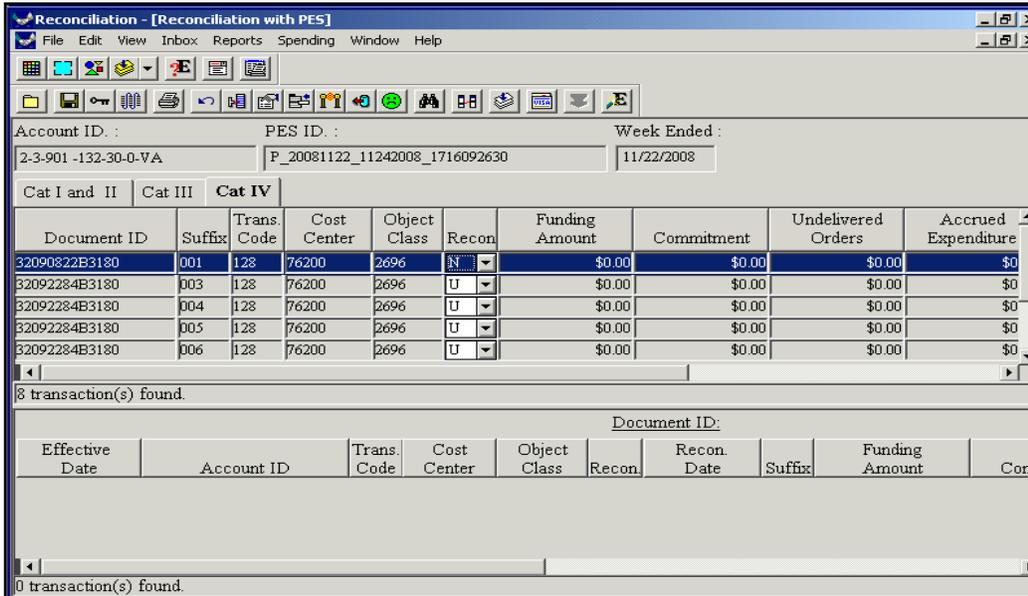


5. Document number should no longer be listed. Click OK.

6. Click save and close.

7. Reprocess the PES report.

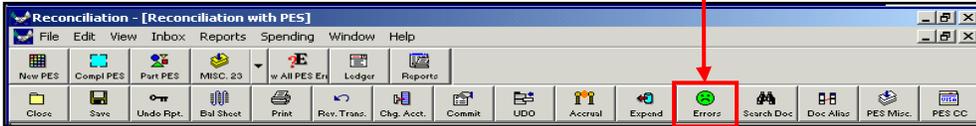
The Doc Alias has been broken. You can now associate to the correct document number.



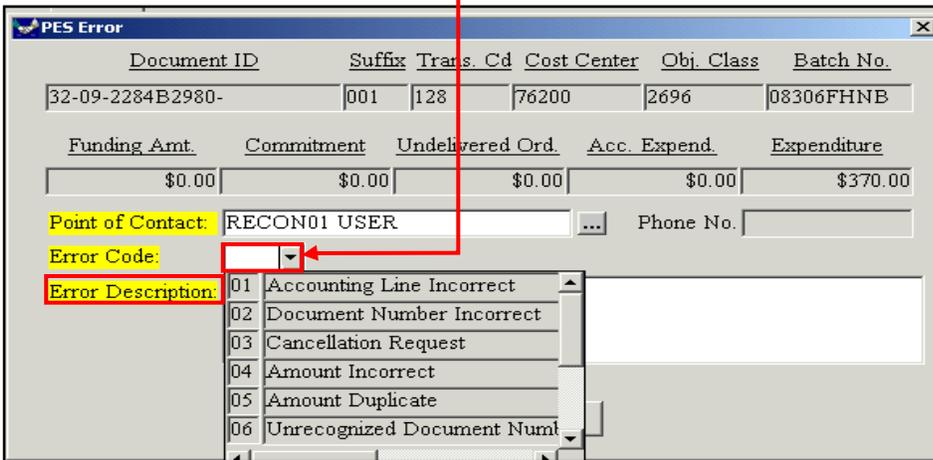
### 5.4.4 UDO/Expenditure – Transaction not Valid (Error)

Column from PES is **UDO, Accrued Expenditure or Expenditure** PES transaction is not valid (an error). An error is an unidentified transaction requiring research, report to FINCEN and possible correction.

1. Select PES transaction.
2. Click the Errors button.



3. Click drop-down list and select Error Code.



4. Enter error description. The error description needs to be very detailed and should be written for the personnel at the PES error correction desk who don't have immediate access to your source documentation. To ensure adequate and timely response, the verbiage should indicate the exact specifics of the occurring error. Simply adding comments like "unknown transaction" will not provide FINCEN enough information to research document. To expedite your PES Error submissions please review tips on the following link <http://cgweb.fincen.uscg.mil/pcamsg2.htm>.
5. Click "OK" button.
6. Click save.

Note: If you have reported a PES Error, please check out the status of your error at the following link <http://cgweb.fincen.uscg.mil/PESTRack/>.

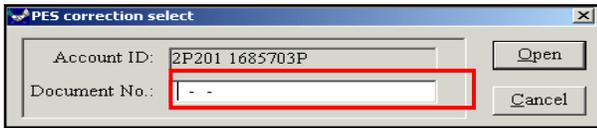
### 5.4.5 UDO/Accrued Expenditure – Multiple Error Correction

Column from PES is **UDO or Accrued Expenditure** and PES transaction is an Error correction for multiple PES errors or for an error that FPD was unable to reconcile.

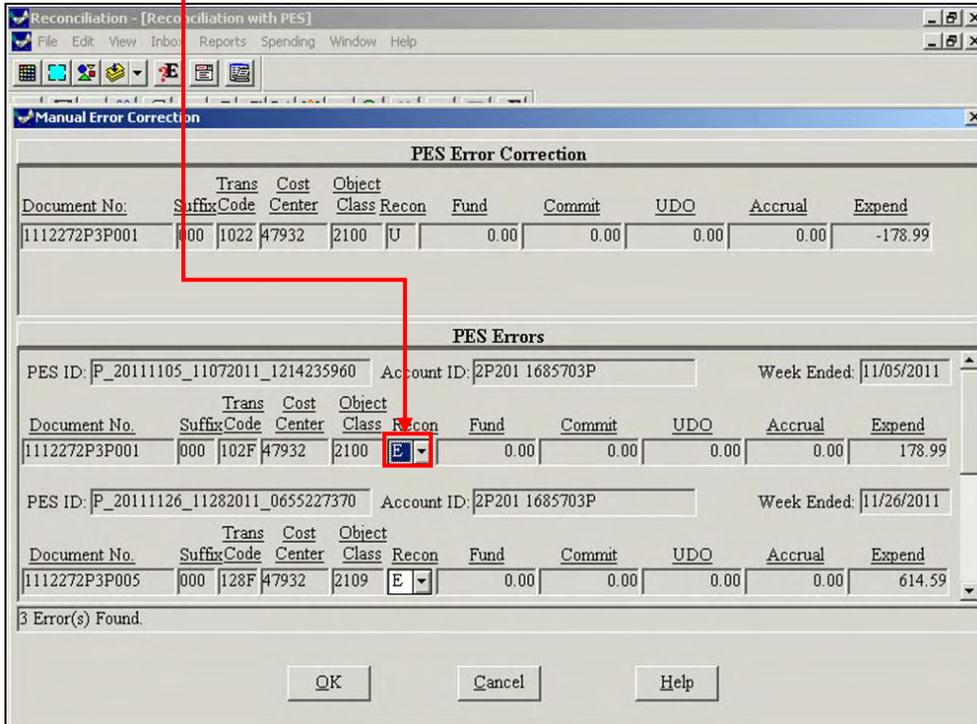
1. Select PES transaction.
2. Click the Manual Error Correction button.



3. Enter Document number or leave blank



4. Click "Open" button.
5. Change Recon status to "R" for all corrected transactions.



6. Click "OK" button.
7. Click save

#### 5.4.6 Expenditure – Not valid (Error)

Column from PES is **Expenditure** and PES transaction is not valid (an error).

1. Select PES transaction.
2. Click the Errors button.
3. Click drop-down list and select Error Code.
4. Enter Error Description.
5. Click "OK" button.

#### 5.4.7 Expenditure – Multiple Error Corrections

Column from PES is **Expenditure** PES transaction is an Error correction for multiple PES errors or for an error that FPD was unable to reconcile.

1. Select PES transaction.
2. Click the Manual Error Correction button.
3. Enter Document number or leave blank.
4. Click "Open" button.
5. Change Recon status to "R" for all corrected transactions.

6. Click “OK” button.

#### 5.4.8 Expenditure – Different Doc ID

Column from PES is **Expenditure** and Document is in the Ledger under a different document number. (Applies to Doc Type 32)

1. Select PES transaction.
2. Click the Search button.
3. Click “Clear” button.
4. Enter Ledger Document number in Doc ID field.
5. Click “Find Now” button.
6. Click “Open” button.
7. Click Yes to create Doc Alias.
8. Flag Ledger transaction “Y”

#### 5.4.9 Expenditure – Document is Invalid (Error)

Column from PES is **Expenditure** and the Document is in the Ledger under a different document number and PES transaction is invalid. Flag the PES transaction as a PES error

1. Select PES transaction.
2. Click the Errors button.
3. Click drop-down list and select Error Code.
4. Enter Error Description.
5. Click “OK” button.

#### 5.4.10 Expenditure – Not in the Ledger (Misc)

Column from PES is **Expenditure** and PES transaction is not in the Ledger.

If PES transaction is valid and you have verified that source document exists (this includes obligating document, receiving report and invoice) and Document is a **MISC** doc type then add the transaction via the PES misc button.

1. Select PES transaction.
2. Click the PES Miscellaneous button. This launches the Miscellaneous Obligation screen in the SAP module.
3. Change description to match purchase.
4. Enter correct unit cost from PES (FPD automatically rounds amount).
5. Enter Project Number and Task Number.
6. Click the Save button.
7. Click “OK” button.
8. Click the Close button. This returns you to the PES Recon screen.
9. Click Save.
10. Reprocess the PES Report

#### 5.4.11 Expenditure – Not in the Ledger (Credit Card)

Column from PES is **Expenditure** and PES transaction is not in the Ledger.

If PES transaction is valid and you have verified that source document exists (this includes obligating document, receiving report and invoice) and Document is a Credit Card purchase.

1. Select PES transaction.
2. Click the PES Miscellaneous button. This launches the Miscellaneous Obligation screen in the SAP module.
3. Change description to match purchase.
4. Enter correct unit cost from PES (FPD automatically rounds amount).
5. Enter Project Number and Task Number.
6. Click the Save button.

7. Click "OK" button.
8. Click the Close button. This returns you to the PES Recon screen.
9. Click Save.
10. Reprocess the PES Report

### 5.4.12 Expenditure – Not in the Ledger (Recurring)

Column from PES is Expenditure and PES transaction is not in the Ledger.

If PES transaction is valid and you have verified that source document exists (this includes obligating document, receiving report and invoice) and Document is a recurring charge.

1. Flag transactions as Unresolved and notify Funds Manager.

**Note:** Set the PES transaction to "U" for Unresolved if it cannot be reconciled until a later date. This will allow you to continue reconciling subsequent PES reports. You can reprocess the PES report with the Unresolved transactions when the transactions are ready to be reconciled. You cannot process the next PES report if the last PES report has a PES transaction set to "N" not reconciled.

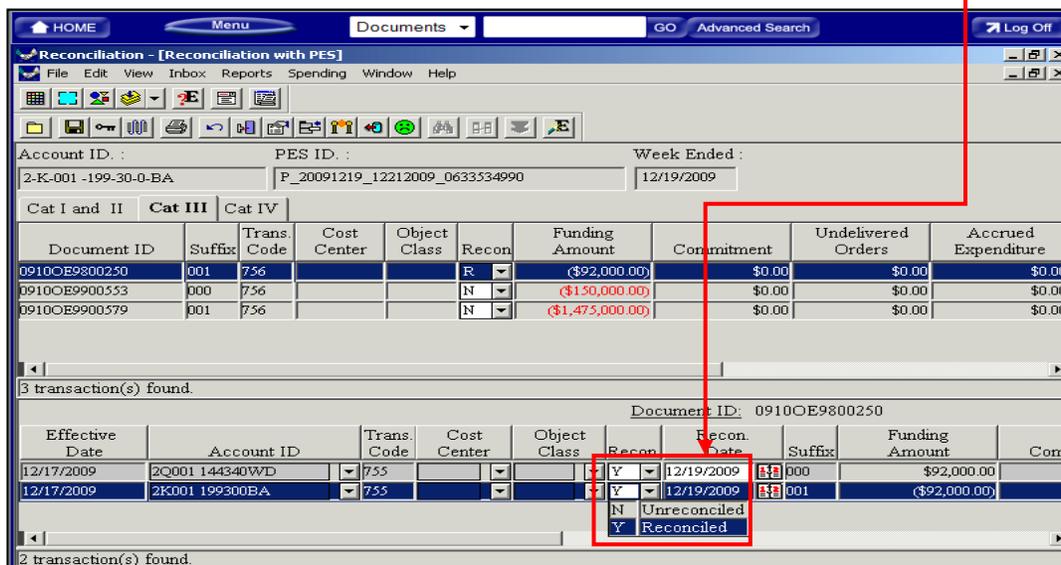
## 5.5 Processing a CAT III

### Action to Take in Reconciliation

#### 5.5.1 Funding – Transaction

Column from PES is **Funding** transactions (FTAs or CIFPs)

1. Select the PES funding transaction on the top half of the tab.
2. On the bottom half of the tab, find the matching FPD Ledger transaction. Take care to ensure that the Lines of Accounting (LOAs) match, so that you are not inadvertently reconciling another LOA.
3. If the Funding amount and LOA matches, select "Y" from the drop down in the Recon column. This action will cause the highlighted PES to change its recon status to "R".



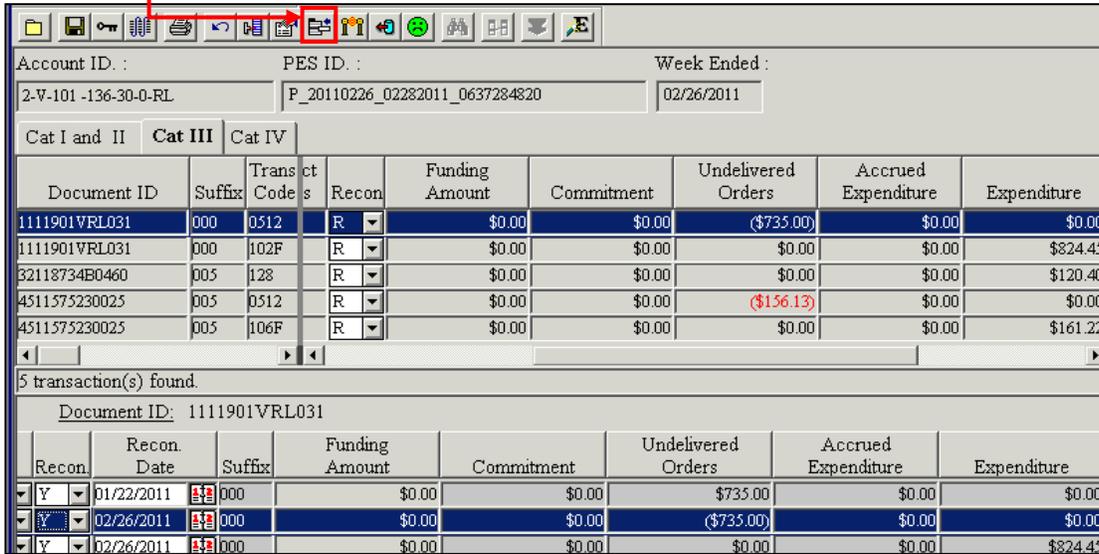
4. Click Save.

If unable to match values or properly reconcile the funding document, flag PES transaction as “U” and notify the issuer of the FTA/CIFP via your fund’s manager or ATU budget officer.

### 5.5.2 UDO – Previously Reconciled on Prior PES Report

Column from PES is **UDO**, all Ledger transactions already reconciled and Suffix/Cost Center/Object Class the same.

1. Select PES transaction.
2. Select any Ledger transaction.
3. Click  UDO button. This brings the transaction into the FPD Ledger depicted below.



Document ID	Suffix	Trans ct Code s	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
1111901VRL031	000	0512	R	\$0.00	\$0.00	(\$735.00)	\$0.00	\$0.00
1111901VRL031	000	102F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$824.45
32118734B0460	005	128	R	\$0.00	\$0.00	\$0.00	\$0.00	\$120.40
4511575230025	005	0512	R	\$0.00	\$0.00	(\$156.13)	\$0.00	\$0.00
4511575230025	005	106F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$161.22

5 transaction(s) found.

Document ID: 1111901VRL031

Recon	Recon. Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
Y	01/22/2011	000	\$0.00	\$0.00	\$735.00	\$0.00	\$0.00
Y	02/26/2011	000	\$0.00	\$0.00	(\$735.00)	\$0.00	\$0.00
Y	02/26/2011	000	\$0.00	\$0.00	\$0.00	\$0.00	\$824.45

4. Click Save

### 5.5.3 UDO – Suffix Differences

Column from PES is an **Undelivered Order (UDO)** and the document suffix differs from the FPD Ledger (*this is specific to MILSTRIP Document Type 35; you cannot have multiple accounting lines because the suffixes is part of the basic document number*).

1. If the document number in CAS and the document number in FPD ledger do not match, mark as “U” and notify the Funds Manager. The Funds Manager will typically correct the document in FPD to match CAS. Once complete the transaction can be properly reconciled.

Screen shot below shows a MILSTRIP where the suffix is different in FPD and CAS (requires additional research to compare receipt against MILSTRIP order). The suffix identifies each milstrip line (order) and should be addressed separately.

Account ID : PES ID : Week Ended :

2-3-901 -132-30-0-VA P\_20090207\_02092009\_0641230400 02/07/2009

Document ID	Suffix	Trans Code	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
3509762000200	063	051	U	\$0.00	\$0.00	\$435.94	\$0.00	\$0.00
3509762000290	067	051	U	\$0.00	\$0.00	\$295.60	\$0.00	\$0.00
3509762000290	077	0511	U	\$0.00	\$0.00	\$266.03	\$0.00	\$0.00
3509762000290	077	0512	U	\$0.00	\$0.00	(\$266.04)	\$0.00	\$0.00
4509988207784	005	103F	U	\$0.00	\$0.00	\$0.00	\$0.00	\$42.60

33 transaction(s) found.

Document ID: 3509762000200

Recon	Recon. Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
N	00/00/0000	037	\$0.00	\$0.00	\$435.94	\$0.00	\$0.00

#### 5.5.4 UDO – Suffix Differences (Recurring Documents)

Column from PES is **UDO** and UDO is un-reconciled Ledger transaction and one of the following is different: Amount, Suffix, Cost Center, or Object Class.

1. Select PES transaction.
2. Select Ledger transaction.
3. Click Rev. Trans. Icon.
4. Flag the original ledger transactions “Y”.
5. Flag the reversal ledger transactions “Y”.
6. Click UDO icon.
7. Change Suffix/Cost Center/Object Class to match PES report

The example below is a Doc type 48 GSA leased Vehicle. Recurring charges are obligated in FPD local ledger however, they do not transmit to CAS Ledger and as a result the amount obligated in FPD and CAS can be different. The objective is to ensure the FPD ledger matches the CAS ledger. MILSTRIP transactions will have multiple suffixes. The suffix identifies each milstrip line (order) and should be address separately. You should verify that the order was place, and not cancelled and received to reconcile properly because they don't always load from CMPLUS, FLS or NESSS correctly.

Account ID : 2-3-901 -132-30-0-V A      PES ID : P\_20081206\_12082008\_0657217030      Week Ended : 12/06/2008

Document ID	Suffix	Trans Code	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
13098493VA.425	000	103	R	\$0.00	\$0.00	\$0.00	\$0.00	\$104.72
13098493VA.429	000	103	R	\$0.00	\$0.00	\$0.00	\$0.00	\$2,109.79
14098493VA.411	000	128	U	\$0.00	\$0.00	\$0.00	\$0.00	\$740.50
4509988207784	005	103F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$43.08
480904115627G	003	051	R	\$0.00	\$0.00	\$414.64	\$0.00	\$0.00

12 transaction(s) found.

Document ID: 480904115627G

Recon	Recon Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
Y	12/06/2008	003	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00
Y	12/06/2008	005	\$0.00	\$0.00	(\$300.00)	\$0.00	\$0.00
Y	12/06/2008	003	\$0.00	\$0.00	\$414.64	\$0.00	\$0.00

16 transaction(s) found.

**Note:** The Suffix in this example is 003 it represents the month of December. See [Chapter 12](#) of the FINCEN SOP for more details on how recurring charges are recorded.

### 5.5.5 Expenditure – No Liquidation of UDO

Column from PES is **Expenditure** and Expenditure is for an un-reconciled Ledger transaction with no liquidation in UDO column on PES report; and Suffix/Cost Center/Object Class are the same.

1. Select PES transaction.
2. Select un-reconciled FPD Ledger transaction. If there are multiple lines in the FPD ledger make sure that you use the one that matches including the Suffix.
3. Once highlighted, click on Expend button.
4. Click save.

The example below is a Federal Express Doc Type 32. Screen shot was taken before the transaction was reconciled.

Reconciliation - [Reconciliation with PES]

File Edit View Inbox Reports Spending Window Help

New PES Compl PES Part PES MISC. 23 w All PES Ent Ledger Reports

Close Save Undo Rpt. Bal Sheet Print Rev. Trans. Chg. Acct. Commit UDO Accrual Expend Errors Search Doc Doc Alias PES Refresh Error Cor

Account ID. : 2-3-901 -132-30-0-VA PES ID. : P\_20081213\_12152008\_0647200190 Week Ended : 12/13/2008

Cat I and II Cat III Cat IV

Document ID	Suffix	Trans Code	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
11098493VA427	000	0512	R	\$0.00	\$0.00	(\$700.00)	\$0.00	\$0.00
13098493VA401	000	103	R	\$0.00	\$0.00	\$0.00	\$0.00	\$109.67
13098493VA401	000	103	R	\$0.00	\$0.00	\$0.00	\$0.00	\$343.00
3209029697738	755	128F	N	\$0.00	\$0.00	\$0.00	\$0.00	\$3.63
3209029777497	050	128F	U	\$0.00	\$0.00	\$0.00	\$0.00	\$3.63

11 transaction(s) found.

Document ID: 3209029697738

Recon	Recon. Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
N	00/00/0000	755	\$0.00	\$0.00	\$3.63	\$0.00	\$0.00

1 transaction(s) found.

The example below is a Federal Express Doc Type 32. The screen shot was taken after transaction was reconciled.

Reconciliation - [Reconciliation with PES]

File Edit View Inbox Reports Spending Window Help

New PES Compl PES Part PES MISC. 23 w All PES Ent Ledger Reports

Close Save Undo Rpt. Bal Sheet Print Rev. Trans. Chg. Acct. Commit UDO Accrual Expend Errors Search Doc Doc Alias PES Refresh Error Cor

Account ID. : 2-3-901 -132-30-0-VA PES ID. : P\_20081213\_12152008\_0647200190 Week Ended : 12/13/2008

Cat I and II Cat III Cat IV

Document ID	Suffix	Trans Code	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
11098493VA427	000	0512	R	\$0.00	\$0.00	(\$700.00)	\$0.00	\$0.00
13098493VA401	000	103	R	\$0.00	\$0.00	\$0.00	\$0.00	\$109.67
13098493VA401	000	103	R	\$0.00	\$0.00	\$0.00	\$0.00	\$343.00
3209029697738	755	128F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$3.63
3209029777497	050	128F	U	\$0.00	\$0.00	\$0.00	\$0.00	\$3.63

10 transaction(s) found.

Document ID: 3209029697738

Recon	Recon. Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
Y	12/13/2008	755	\$0.00	\$0.00	\$3.63	\$0.00	\$0.00
Y	12/13/2008	755	\$0.00	\$0.00	(\$3.63)	\$0.00	\$3.63

1 transaction(s) found.

## 5.5.6 UDO/Expenditure – Matching Suffixes

The PES column is **UDO** and **Expenditure**, the PES transactions are valid, Liquidation exists in UDO/Accrual column on PES report and Suffix is the same. This is a common mistake, and as such it is recommended that you refer to a local subject matter expert. Screen should resemble the one below.

Document ID	Suffix	Trans Code	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
11098493VA432	000	0512	R	\$0.00	\$0.00	(\$1,800.00)	\$0.00	\$0.00
11098493VA432	000	102F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$2,388.68
11098493VA433	000	0512	N	\$0.00	\$0.00	(\$2,000.00)	\$0.00	\$0.00
11098493VA433	000	102F	N	\$0.00	\$0.00	\$0.00	\$0.00	\$2,371.90
13098493VA401	000	103	R	\$0.00	\$0.00	\$0.00	\$0.00	\$137.22

Recon	Recon Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
Y	12/20/2008	000	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00

1. Reconcile the UDO liquidation:
  - a. Select the PES transaction.
  - b. Highlight appropriate UDO line in the FPD Ledger.
  - c. Click on UDO button.
  - d. Click save.
  
2. Reconcile the Expenditure:
  - a. Select the PES transaction.
  - b. Select negative UDO FPD Ledger transaction.
  - c. Click  Expend button.
  - d. Click save.

Screen shot #2 shows the reconciliation of the UDO liquidation

Account ID : 2-3-901 -132-30-0-VA      PES ID : P\_20081227\_12292008\_0718122330      Week Ended : 12/27/2008

Document ID	Suffix	Trans Code	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
11098493VA432	000	0512	R	\$0.00	\$0.00	(\$1,800.00)	\$0.00	\$0.00
11098493VA432	000	102F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$2,388.68
11098493VA433	000	0512	R	\$0.00	\$0.00	(\$2,000.00)	\$0.00	\$0.00
11098493VA433	000	102F	N	\$0.00	\$0.00	\$0.00	\$0.00	\$2,371.90
13098493VA401	000	103	R	\$0.00	\$0.00	\$0.00	\$0.00	\$137.22

23 transaction(s) found.

Document ID: 11098493VA433

Recon.	Recon. Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
Y	12/20/2008	000	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00
Y	12/27/2008	000	\$0.00	\$0.00	(\$2,000.00)	\$0.00	\$0.00

1 transaction(s) found.

### 5.5.7 Expenditure – Partial Payment

The PES column is **Expenditure**, the PES transaction is valid, and partial UDO liquidation exists.

1. Select PES transaction.
2. Select the appropriate UDO in FPD Ledger.
3. Click  Expend button.
4. Change the liquidated amount to match PES
5. Click save

The below example is a Doc Type 28 (MIPR - Military Interdepartmental Procurement Request).

Screen shot #1 show the transactions before reconciliation

Account ID : 2-3-901-132-30-0-VA      PES ID : P\_20090124\_01262009\_0641428890      Week Ended : 01/24/2009

Document ID	Suffix	Trans Code	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
28098493VA002	000	136	N	\$0.00	\$0.00	(\$984.00)	\$0.00	\$984.00
3209029882447	954	128F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$3.60
3209070110000	002	128F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$77.40
3209305901977	403	128F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$7.30
3209797253639	924	128F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$4.50

13 transaction(s) found.

Document ID: 28098493VA002

Recon	Recon. Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
Y	11/08/2008	000	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00

1 transaction(s) found.

Screen shot #2 shows the transactions after reconciliation.

Account ID : 2-3-901-132-30-0-VA      PES ID : P\_20090124\_01262009\_0641428890      Week Ended : 01/24/2009

Document ID	Suffix	Trans Code	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
28098493VA002	000	136	Y	\$0.00	\$0.00	(\$984.00)	\$0.00	\$984.00
3209029882447	954	128F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$3.60
3209070110000	002	128F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$77.40
3209305901977	403	128F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$7.30
3209797253639	924	128F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$4.50

13 transaction(s) found.

Document ID: 28098493VA002

Recon	Recon. Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
Y	11/08/2008	000	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00
Y	01/24/2009	000	\$0.00	\$0.00	(\$984.00)	\$0.00	\$984.00

2 transaction(s) found.

### 5.5.8 Expenditure – No Liquidation

The PES column is **Expenditure**, the PES transaction is valid, no Liquidation exists in UDO/Accrual column on PES report and Suffix is different.

6. Select PES transaction.
7. Select an Expenditure in Ledger.
8. Click  Expend button.
9. Change Suffix/Cost Center/Object Class to match PES.

### 5.5.9 Expenditure – Multiple Ledger Amounts

The PES column is **Expenditure** and PES amount equals multiple Ledger Amounts.

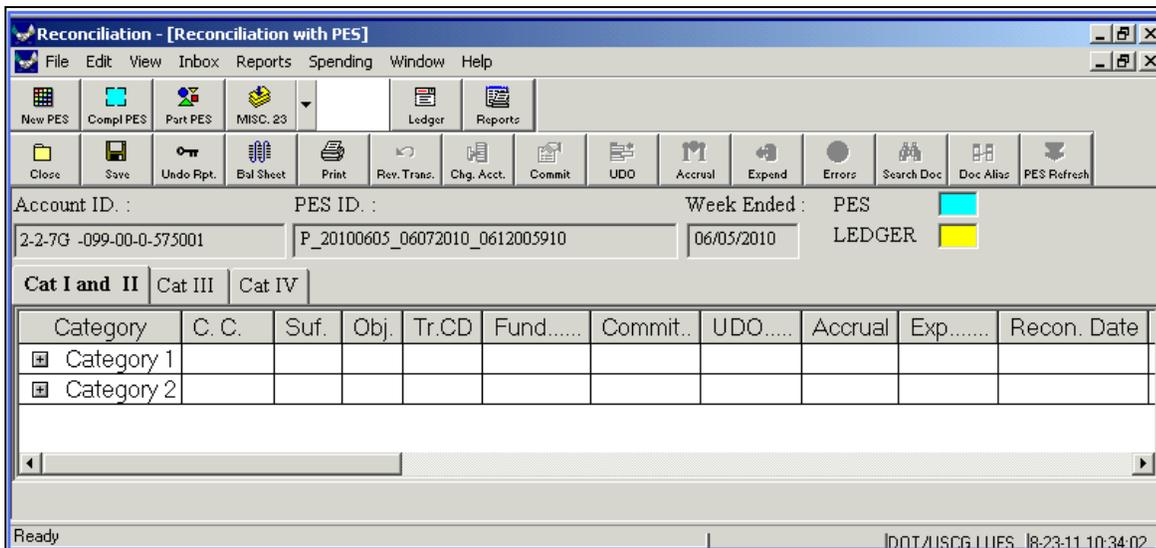
1. Select PES transaction.
2. Select one of the matching Ledger transactions.
3. Click  Expend button.
4. Change UDO/Accrual liquidation to match PES Expenditure.
5. Flag remaining matching Ledger transactions “Y”.

## 5.6 Processing CAT I & II

### Action to Take in Reconciliation

By default, all CAT I and II transactions are automatically reconciled when the dollar amount falls within the assigned threshold. Occasionally, you may need to work with one of these transactions. The CAT I or II transaction must be moved to CAT III before you can work on it. Follow the steps below to move a CAT I or II transaction to CAT III.

1. Click the CAT I & II tab.



- Click the  Plus button to the left of the category. The screen below can be manipulated in a manner similar to an Microsoft Excel spreadsheet:

Category	C. C.	Suf.	Obj.	Tr.CD	Fund.....	Commit..	UDO.....	Accrual	Exp.....	Recon. Date
[-] Category 1										
[-] 1311231...					\$0.00	\$0.00	\$-2.51...	\$0.00	\$2,519...	
[-] 1311231...					\$0.00	\$0.00	\$-575....	\$0.00	\$575.59	
[-] 1311231...					\$0.00	\$0.00	\$-4.96...	\$0.00	\$4,966...	
[-] 1311231...					\$0.00	\$0.00	\$-242....	\$0.00	\$242.42	
[-] 1311231...					\$0.00	\$0.00	\$-5.07...	\$0.00	\$5,073...	
Category 2										

- Click the  Plus button to the left of the document number. You should see something similar to the following screen capture:

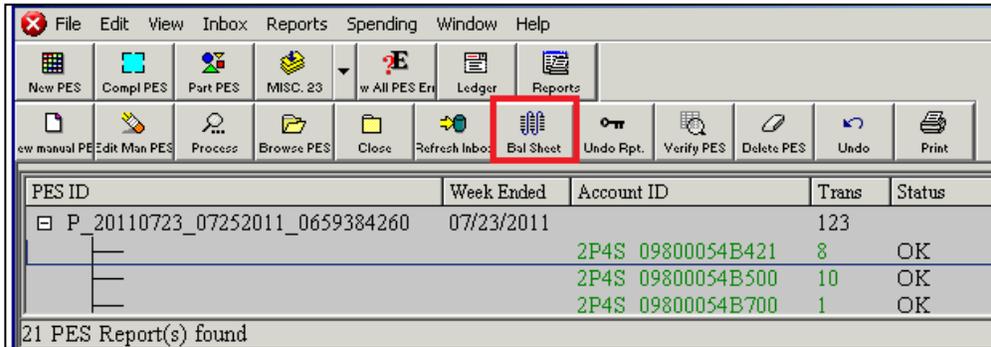
Document	C. C.	Suf.	Obj.	Tr.CD	Fund.....	Commit..	UDO.....	Accrual	Exp.....	Recon. Date	RS	Tr.CD	Fund.....	Commit..	UDO.....	Accrual	Exp.....	Sec...
[-] Category 1																		
[-] 2808238A...					\$0.00	\$0.00	\$30.15...	\$0.00	\$-30.1...				\$0.00	\$0.00	\$30.15...	\$0.00	\$-30.1...	
[-] Summ...	11502	004	31...		\$0.00	\$0.00	\$30.15...	\$0.00	\$-30.1...				\$0.00	\$0.00	\$30.15...	\$0.00	\$-30.1...	
[-] Trans.				1362	\$0.00	\$0.00	\$30.15...	\$0.00	\$-30.1...	08/13/2011	Y	1362	\$0.00	\$0.00	\$30.15...	\$0.00	\$-30.1...	
Category 2																		

- Scroll over to the right (using the horizontal scrollbar) so that the Recon Status (RS) column is visible.
- Click the "Y" in the RS column once so that it reads "U".
- Click the  Save button.
- Click the  Close button.
- Process the PES Report again. The transaction is now in CAT 3 and can be worked.

## 5.7 Balance Sheet Summary

After resolving all transactions, the next step is to view the Balance Sheet Summary. The Unreconciled Amount must be zero once the reconciliation process is complete. If the balance on the final line on the summary is not zero, reconciliation is not complete; some research or deductive reasoning is required to find the error. Follow the steps below to review the balance sheet summary. For best practices, review the Balance Sheet summary after each transaction is processed.

1. Click the “Bal Sheet” menu key to run the balance sheet.



2. Review the Balance Sheet Summary to ensure the unreconciled amount = \$0.00. If it doesn't, you can find troubleshooting techniques in Chapter 7 in this Handbook. The screen capture below provides some general instructions on reading the balance sheet summary.

Account ID: 220D 09900050B100		
RECONCILIATION WITH PES REPORT		
Week Ending: 10/31/2009		
Ending PES Balance		\$1,898,436.36 <b>CAS Balance</b>
Unreconciled Spending	-	\$0.00 <b>All commitments and obligations not yet on PES, transmitted to CAS or not</b>
PES Unresolved	-	\$0.00 <b>Unresolved documents on all PES reports</b>
PES Unreconciled	-	\$0.00 <b>Unreconciled documents in current PES</b>
PES Errors	+	\$3,986.64 <b>Sum of all Errors</b>
Corrected PES Errors	+	\$0.00 <b>PES Errors correctd in current PES</b>
Unreconciled OPTARS	+	\$0.00 <b>Unreconciled FTA's &amp; CIPP</b>
-----		
Adjusted PES Balance		\$1,902,423.00 <b>Your FPD Balance after the adjustments above</b>
Unit Balance	-	\$1,902,423.00
-----		
<b>Unreconciled Amount</b>	<b>=</b>	<b>\$0.00</b>

**Note:** Completion of a PES report does not imply accuracy, as it still may be out of balance. To ensure accuracy a ledger report must be run after completion of each PES report to verify the PES report's Total Current Weeks Activity matches with the ledger line. See Chapter 6 of this Handbook.

## 5.8 Audit Package

It is financial management best practice to take the following actions for compliance with CFO Financial Audit. Once the PES report is completed and the Balance Sheet is at zero, you should maintain a hard copy or PDF version of the items listed below. This is recommended to ensure account integrity.

1. Printed Balance Sheet
2. Printed Ledger
3. PES Report
4. Printed CAT IVs, including research notes
5. Printed Errors and Unresolved Items (If applicable)
6. PCR Report

## 6.0 Financial Reconciliation Reports

### 6.1 General

This section details routine reports used to manage funding and accounts. The reports should also help to respond to inquiries about the accounts.

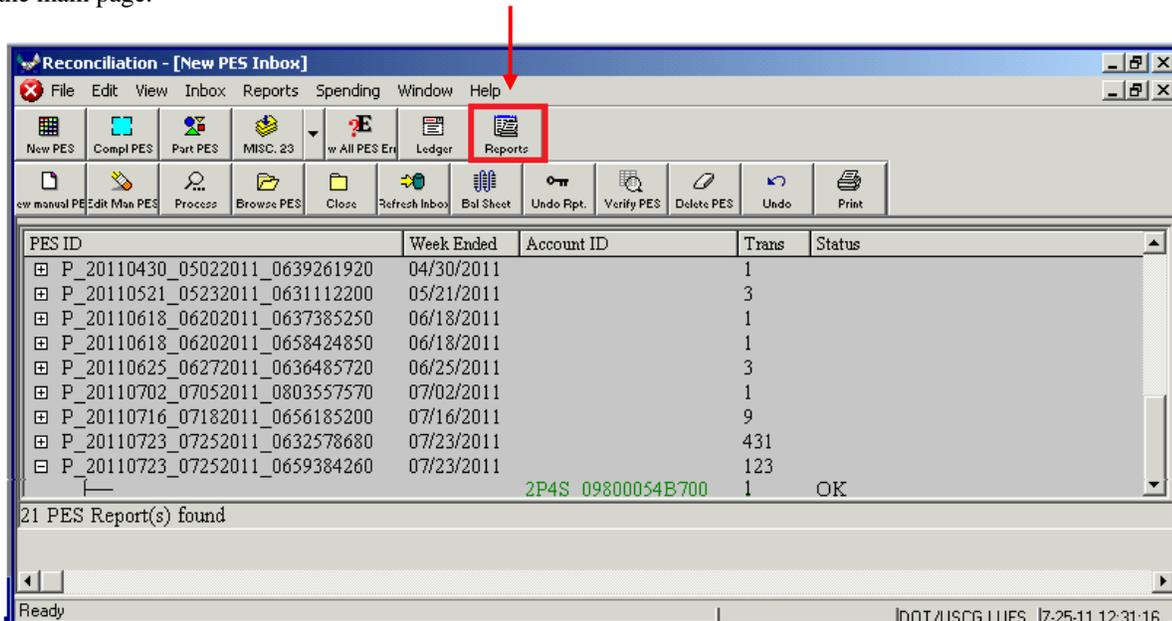
### 6.2 Standards

The reconciliation process should be done weekly for all PEs until appropriation is cancelled. If the account reconciliation cannot be done, the fund manager should be notified as soon as this is known, so there is an explanation of why the reconciliation has not been completed.

The FPD reports below should be run each time you process a PES report to help maintain a clean financial picture for the project or account.

1. Trans Not Yet On PES
2. PES Error Report
3. Unreconciled PES Report
4. Unresolved PES Report
5. Verify PES Report
6. UDO/Accruals Report

Click on the Reports icon to run all of the reports from the Reconciliation module. Reports menu may also be accessed from the Funds Management tab under Menu, or the Standard FPD Reports link from the Reports module on the main page.



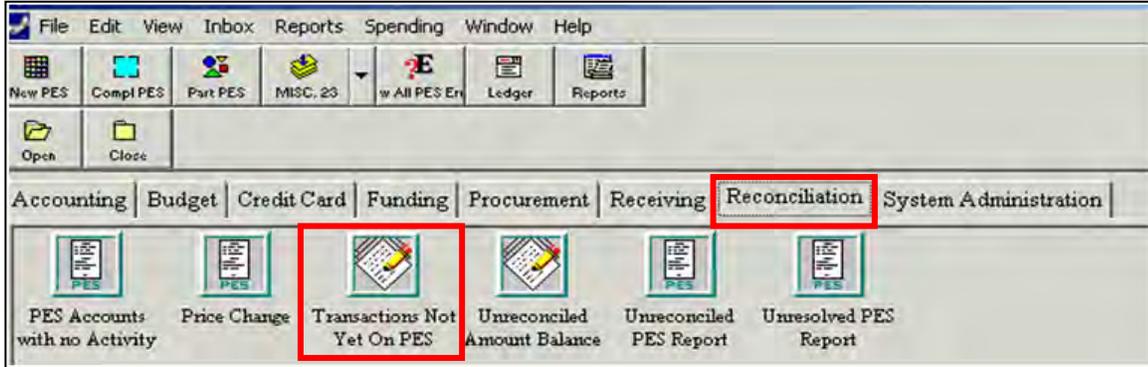
### 6.3 Transactions Not Yet On PES (TNYOP)

The Transactions Not Yet On PES report should be reviewed by the reconciler or by their delegated financial staff at least monthly. The reconciler may glance at this number in the reconciliation during or after the PES report in the Summary Report (7-Line). The reconciler will monitor the TNYOP's and report any lingering transactions that warrant further investigation to the Funds Manager.

It is important to remember that some document types will always be on the report. The documents that do not transmit (real-time) to CAS will be on the report until they are completed in the PES reconciliation. A few examples

will be utilities, vehicles, credit cards, leases, and MILSTRIP orders. It is important to look at the suffixes on recurring documents to make sure the UDO's have been reversed out after the monthly billings come through on the PES report.

See [Appendix A](#) for a listing of documents that transmit to CAS. Documents that transmit should not be on the TNYOP report for more than a week if the reconciliation is done. Documents that **do not transmit** should not be on the TNYOP report for more than a month as a general rule unless they are recurring charges.



## 6.4 CAS Outbox

Each month real time integration (RTI) is turned off and as result transmittable doc types do not transmit to CAS. Once, RTI is turned back on the transactions will transmit to CAS. If a transaction has an error the transaction will remain in the CAS outbox. All transactions in the CAS outbox will be reflected on your TNYOP report. If transmittable doc types are remaining in TNYOP for more than 1 week they maybe in the CAS outbox. Check the CAS and notify your Funds Manager if there are any documents impacting your TNYOP report.

Why we get documents in the CAS Outbox

- Errors usually occur when the real time integration (RTI) is turned off. During this time the edit checks are also turned off allowing FPD users to approve all documents.
- All approved transmittable documents are place in the CAS outbox until the RTI is turned on.
- When the RTI is turned back on all documents in the CAS outbox will transmit to CAS.
- Any documents with errors will remain in the CAS outbox.
- Avoid approving documents when the RTI is turned off and this will greatly reduce the errors.

For additional information on CAS outbox: [http://cgweb.fincen.uscg.mil/lufs\\_web/](http://cgweb.fincen.uscg.mil/lufs_web/).

## 6.5 PES Error

The PES Error Report should be reviewed by the reconciler at least weekly. The reconciler will monitor the errors and report any lingering transactions that warrant further investigation to the Funds Manager. FINCEN has 30 days to respond to errors reported. Status of errors can be tracked at this link <http://cgweb.fincen.uscg.mil/Pestrack/>. The PES Error report can be accessed using the selection highlighted in the screen capture below.



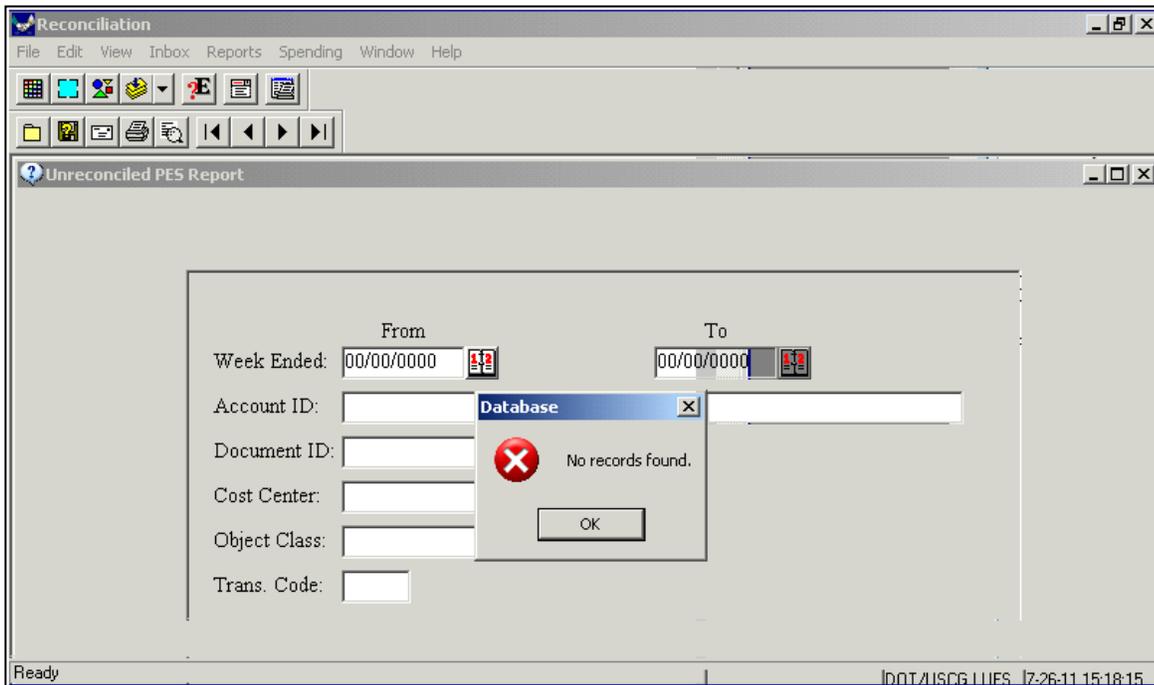
## 6.6 Unreconciled PES Report

The Unreconciled PES Report is a managerial report and should be reviewed by the reconciler at least weekly. This report is monitored by the ATU Budget Officer along with metrics from other systems (e.g. Budgetary Metrics Tracking System). The reconciler will monitor the unreconciled transactions and report any lingering transactions to the Funds Manager that warrant further investigation.

The Unreconciled PES report can be accessed using the selection highlighted in the screen capture below.



The screen capture below is what you should get from your report/query to show there are no reports that are unreconciled.



The screen capture below is what the report will look like if PES reports have been forgotten or not run.

7/26/2011 15:24:35 **Unreconciled PES Report**

From Account ID	To Account ID	From Week	To Week	Document ID	Cost Center	Obj. Class	Transaction Code			
2-2-101-999-99-0-777	2-2-101-999-99-0-777									
Account ID	Document ID / Reason	Suffix	Center	Class	Trans. Code	Funded	Commitment	UDO	Accrual	Expenditure
<b>Week Ended: 4/2/2011</b>										
2-2-101-999-99-0-777	32-11-7777777		A02	252W	051	\$0.00	\$0.00	\$3,664.10	\$0.00	\$0.00
Account Totals:						\$0.00	\$0.00	\$3,664.10	\$0.00	\$0.00
Week Ended Totals:						\$0.00	\$0.00	\$3,664.10	\$0.00	\$0.00
<b>Week Ended: 4/9/2011</b>										
2-2-101-999-99-0-777	32-11-7777777		001	2696	128	\$0.00	\$0.00	\$0.00	\$0.00	\$3,664.10
Account Totals:						\$0.00	\$0.00	\$0.00	\$0.00	\$3,664.10
Week Ended Totals:						\$0.00	\$0.00	\$0.00	\$0.00	\$3,664.10
<b>Week Ended: 4/16/2011</b>										
2-2-101-999-99-0-777	32-11-7777777		001	2696	1282	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,664.10)
2-2-101-999-99-0-777	32-11-7777777		002	252W	128	\$0.00	\$0.00	\$0.00	\$0.00	\$3,664.10
Account Totals:						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Week Ended Totals:						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Week Ended: 6/18/2011</b>										
2-2-101-999-99-0-777	32-11-7777777		001	2696	128	\$0.00	\$0.00	\$0.00	\$0.00	\$4,449.20
Account Totals:						\$0.00	\$0.00	\$0.00	\$0.00	\$4,449.20
Week Ended Totals:						\$0.00	\$0.00	\$0.00	\$0.00	\$4,449.20
<b>Week Ended: 6/25/2011</b>										
2-2-101-999-99-0-777	32-11-7777777		001	2696	1282	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,449.20)
2-2-101-999-99-0-777	32-11-7777777		002	252W	128	\$0.00	\$0.00	\$0.00	\$0.00	\$4,449.20
Account Totals:						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Week Ended Totals:						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Report Totals:						\$0.00	\$0.00	\$3,664.10	\$0.00	\$8,113.30

## 6.7 Unresolved PES Report

The Unresolved PES Report should be reviewed by the reconciler at least weekly. The reconciler will monitor the unresolved transactions and report any lingering transactions that warrant further investigation to the Funds Manager. Transactions should not remain unresolved for more than 14 days. The Unresolved PES report can be accessed using the selection highlighted in the screen capture below.



The resulting report should not have anything over two weeks older than the report date. Check the date at the top left corner of the report (circled in screen capture below).

From Account ID		To Account ID		From Week	To Week	Document ID	Cost Center	Obj. Class	Transaction Code	
2-2-222-777-77-7-7777		2-2-222-777-77-7-7777								
<u>Account ID:</u>	<u>Document ID / Reason</u>	<u>Suffix</u>	<u>Center</u>	<u>Class</u>	<u>Code</u>	<u>Funded</u>	<u>Commitment</u>	<u>UDO</u>	<u>Accrual</u>	<u>Expenditure</u>
<b>Week Ended: 11/6/2004</b>										
2-2-222-777-77-7-7777										
28-04-123456789		000	2596	230		\$0.00	\$0.00	\$0.00	\$0.00	(\$28,531.73)
User set to unresolved.										
28-04-123456789		001	2596	0512		\$0.00	\$0.00	(\$6,038.62)	\$0.00	\$0.00
User set to unresolved.										
28-04-123456789		001	2596	0512		\$0.00	\$0.00	(\$18,616.93)	\$0.00	\$0.00
User set to unresolved.										
28-04-123456789		001	2596	0512		\$0.00	\$0.00	(\$28,531.73)	\$0.00	\$0.00
User set to unresolved.										
28-04-123456789		001	2596	1361		\$0.00	\$0.00	\$0.00	\$0.00	\$6,038.62
User set to unresolved.										
28-04-123456789		001	2596	1361		\$0.00	\$0.00	(\$156,149.48)	\$0.00	\$156,149.48
User set to unresolved.										
28-04-123456789		001	2596	1361		\$0.00	\$0.00	\$0.00	\$0.00	\$18,616.93
User set to unresolved.										
28-04-123456789		001	2596	1361		\$0.00	\$0.00	\$0.00	\$0.00	\$28,531.73
User set to unresolved.										
Account Totals:						\$0.00	\$0.00	(\$209,336.76)	\$0.00	\$180,805.03
Week Ended Totals:						\$0.00	\$0.00	(\$209,336.76)	\$0.00	\$180,805.03

### 6.8 Verify PES Report

The Verify PES Report shows all transactions reconciled for the period of activity. The report should be reviewed by the fund manager or by their delegated financial staff at least weekly. The reconciler will monitor the transactions for discrepancies and report any to the Funds Manager that warrant further investigation. Once a PES Report has been processed, you will highlight that particular PES report and then run the Verify PES report by using the selection highlighted in the screen capture below.

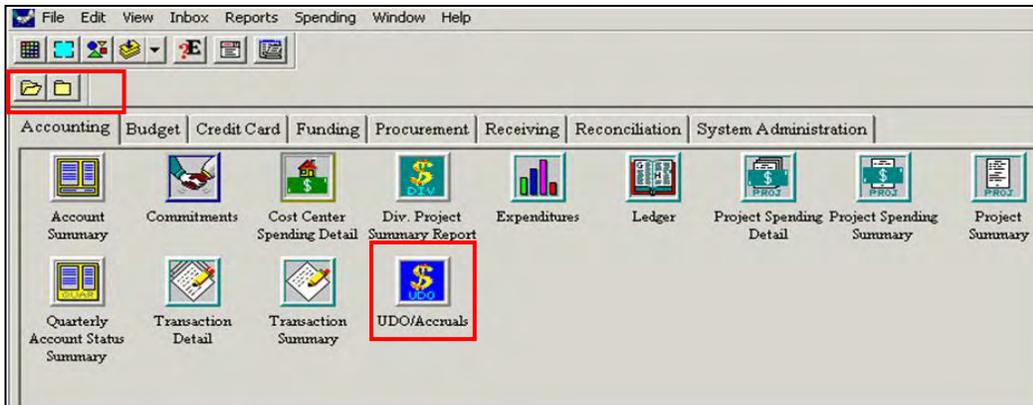
PES ID	Week Ended	Account ID	Total Trans.
P_20111022_10242011_0836342800	10/22/2011		1
2P2011685703P			1
P_20111029_10312011_0641105200	10/29/2011		3
P_20111105_11072011_1214235960	11/05/2011		4
P_20111119_11212011_0732104300	11/19/2011		8
P_20111126_11282011_0655227370	11/26/2011		8
P_20111203_12052011_0855437900	12/03/2011		3

The Verify PES report screen should then appear as it does in the screen capture below.

Trans Type	Cost Center	Project	Object Class	Fund	Commit	UDO	Accrual	Expend	Rec Eg	Rec Dt	Cat Cd	Tran
755	09-12-OE6800002-000			\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	Y	10/22/2011		

## 6.9 UDO/Accruals Report

The UDO/Accrual Report should be reviewed by the fund manager or by their delegated financial staff at least weekly. Running this report requires access to the line of accounting. The reconciler will monitor the UDO/Accrual transactions and report any lingering transactions to the Funds Manager that warrant further investigation. Any transactions older than 30 days should be subject to further research. Aged transactions will show up on the Open Obligation Validation Application (OOVA). The UDO/Accrual report can be accessed using the selection highlighted in the screen capture below.



Upon reaching this window, refer to the [Chapter 4](#) of the FINCEN SOP to assist in filling out the required LOA fields. Then click “Run”.

Agency Code: 2      Allot Fund Code:

Region:        Allot Level Ind: 0

Appropriation:        Program Element:

Approp Lim Code:

	From	To	Match
Recon Date:	00/00/0000 <input type="button" value="1.2"/>	00/00/0000 <input type="button" value="1.2"/>	
Trans. Date:	00/00/0000 <input type="button" value="1.2"/>	00/00/0000 <input type="button" value="1.2"/>	
Document ID:	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
Cost Center:	<input type="text"/>		<input type="checkbox"/>
Object Class:	<input type="text"/>		<input type="checkbox"/>
Project:	<input type="text"/>		<input type="checkbox"/>
Recon Status:	<input type="text"/> <input type="button" value="v"/>		
Vendor Name:	<input type="text"/>		<input type="checkbox"/>

Note: This report shows commitment transactions from the Core Accounting System

## 6.10 Ledger Report

After you have completed a PES report you must run the ledger for that week’s PES report. Both the PES report and FPD ledger must match in all columns and the Total Current Weeks Activity on the PES report matches the total on the Ledger. Print a copy of the Ledger when balanced (matched) and place in folder with the printed PES report, balance sheet and PCA/PCR.

### Steps:

1. From the Home screen, click the Ledger button.
2. Select the **Account Driven** radio button.
3. Enter the **Account ID**.
4. Click the **Find Now** button.
5. Click the **Account ID** in the top part of the Search window.
6. Click the **Open** button.

HOME menu Documents GO Advanced Search Log Off

Reconciliation - [Reconciliation with PES]

File Edit View Inbox Reports Spending Window Help

New PES Comp PES Part PES MISC 20 AD PES Ex Ledger Reports

Close Save Undo Rpt. Bul. Dist. Print Rpt. Trnsl. Clg. Acct. Commit. UDD. Account. Capital. Error. Search Doc. Doc. Alter. PES Misc. PES CC.

Account ID: 2-3-901 -132-30-0-VA PES ID: P\_20081018\_10232006\_0752172800 Week Ended: 10/18/2008

Cat I and II | Cat III | Cat IV

Document ID	Suffix	Trans. Code	Cost Center	Object Class	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure
32092284B2850	001	12E	76200	2696	R	\$0.00	\$0.00	\$0.00	\$0.00

1 transaction(s) found.

Document ID: 32088483VA04

Recon	Recon Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
Y	02/16/2008	001	\$0.00	\$0.00	\$113.99	\$0.00	\$0.00
Y	10/18/2008	001	\$0.00	\$0.00	\$0.00	\$0.00	\$119.60
Y	02/16/2008	001	\$0.00	\$0.00	(\$113.99)	\$0.00	\$119.60

26 transaction(s) found.

Ready | IDT4JSC6 LUES\_081011101828

In the Acct ID block type in 2% and the PE for that account. Enter the PES date, then click find now.

HOME menu Documents GO Advanced Search Log Off

Reconciliation - [Reconciliation with PES]

File Edit View

New PES Comp PES Part PES MISC 20 AD PES Ex Ledger Reports

Close Save Undo Rpt. Bul. Dist. Print Rpt. Trnsl. Clg. Acct. Commit. UDD. Account. Capital. Error. Search Doc. Doc. Alter. PES Misc. PES CC.

Account ID: 2-3-901 -132-30-0-VA

Cat I and II | Cat III | Cat IV

Document ID: 32092284B2850

1 transaction(s) found.

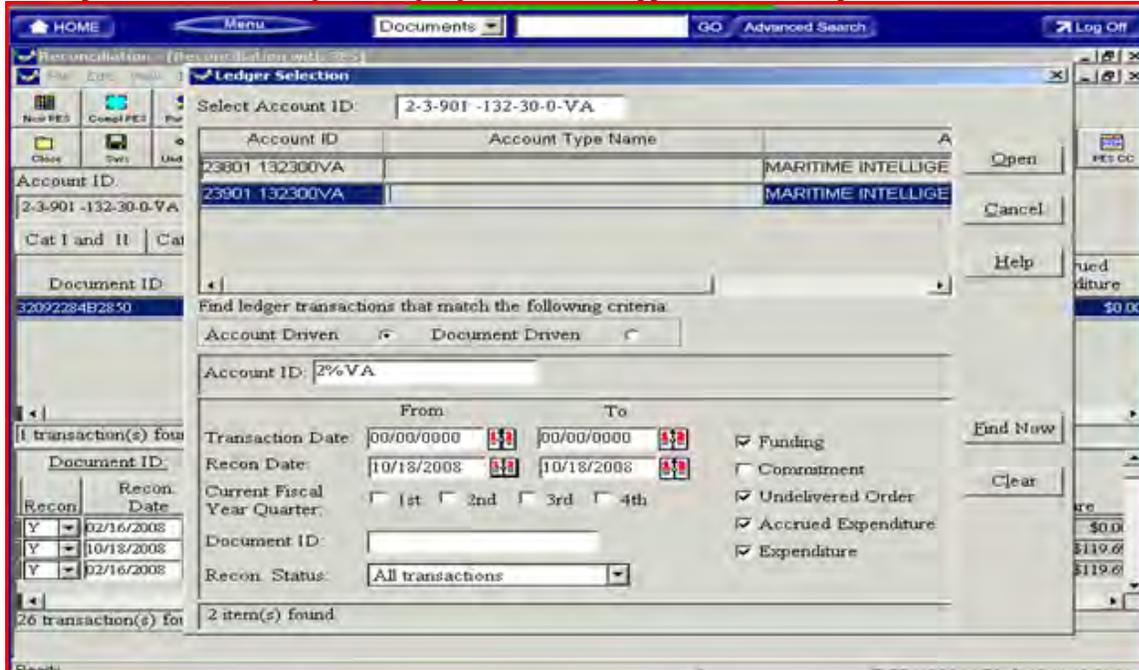
Document ID: 32088483VA04

Recon	Recon Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
Y	02/16/2008	001	\$0.00	\$0.00	\$113.99	\$0.00	\$0.00
Y	10/18/2008	001	\$0.00	\$0.00	\$0.00	\$0.00	\$119.60
Y	02/16/2008	001	\$0.00	\$0.00	(\$113.99)	\$0.00	\$119.60

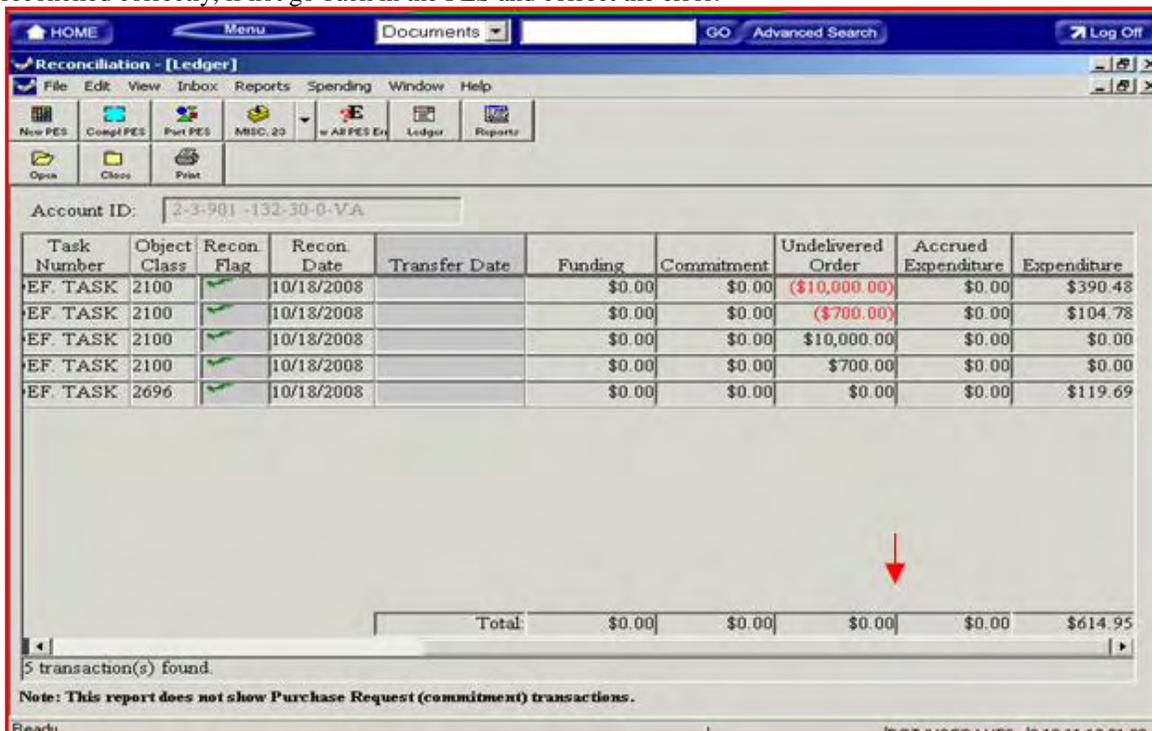
26 transaction(s) found.

Ready | IDT4JSC6 LUES\_081011101828

If multiple lines of accounting exist, highlight the one that applies, then click open.



Your ledger will appear, scroll to the right and compare the ledger to your PES report. If they match, you have reconciled correctly, if not go back in the PES and correct the error.



## 6.11 Running Reports

Always run these reports after reconciling the account to ensure the local FPD ledger agrees with the CAS Ledger. This is especially important for units that have formal contracts. Typically, when there is a discrepancy between the reports it is because a CIMS document did not liquidate a commitment or UDO.

**Note:** *An error may go unnoticed if you don't compare these reports because the account can still recon to zero.*

Additionally, it ensures the unit is properly posting internal/external funds transfers between local projects and/or the unit is moving funds out of the local projects for outgoing FTAs. Failing to compare these reports could cause the unit to under or overstate the balance on the local ledger.

## 6.12 Open Obligation Validation Application

The OOVA system was initiated as a tool to help relieve the Coast Guard of a bad practice of leaving old and unneeded obligating documents lingering in our financial systems well beyond an acceptable time frame. Please refer to the [Open Obligation Validation Application \(OOVA\)](http://cfotools/OOVA/) website at <http://cfotools/OOVA/> for the most up to date information available for further guidance and instructions.

The Coast Guard has required all Program Element Managers to periodically review all open obligations in the Coast Guard financial systems to ensure that they are valid, properly documented, and accurately recorded; and to identify obligations that are no longer valid and take action to remove them from the financial system. You can access the [Open Obligation Validation Application \(OOVA\)](http://cfotools/OOVA/) at <http://cfotools/OOVA/>.

## 7.0 Troubleshooting

### 7.1 General

PES reconciliation can be a complicated and detailed process. Even though many steps are automated in the Reconciliation Module of FPD, often times you will not balance in the end. Some common items that may cause a report not to balance are:

- Dollar Amounts Don't Match – Using the Verify PES report, ensure that all values match and no differences are shown.
- Reconciliation Date Discrepancy – If the date entered does not match the date in the PES, this may cause the end balance to be off.
- Incorrectly Flagged – If a transaction is incorrectly flagged this may cause the end balance to be off.
- Duplicate Documents – Transaction was accidentally duplicated (e.g. reconciler hitting “Expend” twice), resulting in duplicate document ID numbers or accounting transactions.
- LOA Doesn't Match – If the transaction does not match the LOA exactly, this may cause the end balance to be off (e.g. mismatched object class).
- Suffix Difference – If an item is reconciled under an incorrect Suffix number, the balance may not zero (e.g. obligated with 001, but expended with 002).

For detailed assistance on these and other items, please refer to the FPD PES Recon Decision Tables by following this link [http://cgweb.fincen.uscg.mil/lufs\\_web/Training/training\\_docs/DecisionTable.doc](http://cgweb.fincen.uscg.mil/lufs_web/Training/training_docs/DecisionTable.doc). For any additional troubleshooting queries, please contact your Funds Manager or local Resource Management Office.

### 7.2 Abnormal Account Balance

In previous sections we have noted the importance of adjusting obligations (upward or downward). You can never de-obligate (downward adjustment) more than you obligate so an obligation will never have a credit balance. We refer to this as an “unnatural account balance”. The same is true for commitments and expenditures. For example, you can make a purchase for \$10 and you can return that item to the vendor and receive a credit adjustment for \$10. If you receive a credit adjustment for \$12, which will create a credit balance in your account, you have an “unnatural account balance” which tells you, you have an error. Unnatural Account Balances result in an overstatement of available resources.

The net balance for a commitment, obligation or expenditure should never be a credit for any document in FPD. When a document has a net credit balance it artificially inflates the balance on the account. As illustrated below, the Net Cost is stated as \$416.86. The actual cost is \$608.43. You can immediately identify the error by noting the unnatural net balance in the “Obligated” column on the report. The de-obligation of \$191.57 is an error and will have to be researched and report to the Coast Guard Finance Center for correction.

Suffix	Trans. Code	Effective Date	Cost Center	Object Class	Project ID	Task Number	Date	Date	Committed	Obligated	Expended
<b>11-11- XXXXXX-000</b>											
000	051	03/14/2011		2100		DEF. TASK	03/05/2011	03/14/2011	\$0.00	\$800.00	\$0.00
000	103F	04/12/2011		2100		DEF. TASK	03/05/2011	00/00/0000	\$0.00	(\$800.00)	\$608.43
000	051	04/13/2011		2100		DEF. TASK	03/19/2011	00/00/0000	\$0.00	\$800.00	\$0.00
000	0512	04/13/2011		2100		DEF. TASK	03/19/2011	00/00/0000	\$0.00	(\$608.43)	\$0.00
000	0511	06/10/2011		2100		DEF. TASK	03/19/2011	00/00/0000	\$0.00	\$608.43	\$0.00
000	0512	06/10/2011		2100		DEF. TASK	03/19/2011	00/00/0000	\$0.00	(\$800.00)	\$0.00
000	0512	07/26/2011		2100		DEF. TASK	07/23/2011	00/00/0000	\$0.00	(\$191.57)	\$0.00
									<u>Committed</u>	<u>Obligated</u>	<u>Expended</u>
									\$0.00	(\$191.57)	\$608.43
											<b>Net Cost</b>
											<b>\$416.86</b>

Example: FPD Ledger abnormal UDO balance

## 8.0 References

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### 8.1 Financial

<a href="#">Accounting Line Query</a> (RT2)	<a href="https://cgweb.fincen.uscg.mil/rt2/">https://cgweb.fincen.uscg.mil/rt2/</a>
<a href="#">Benefiting Unit/Cost Center Query</a>	<a href="https://cgweb.fincen.uscg.mil/T06/index.htm">https://cgweb.fincen.uscg.mil/T06/index.htm</a>
<a href="#">Budget Metrics Tracking System</a> (BMTS)	<a href="http://cfotools/BMTS/">http://cfotools/BMTS/</a>
<a href="#">Financial Applications and Reports</a>	<a href="https://cgweb.fincen.uscg.mil/web_applications.htm">https://cgweb.fincen.uscg.mil/web_applications.htm</a>
<a href="#">FINCEN Financial Applications and Report</a>	<a href="https://cgweb.fincen.uscg.mil/web_applications.htm">https://cgweb.fincen.uscg.mil/web_applications.htm</a>
<a href="#">Fiscal Status File Inquiry</a> (FSF-12)	<a href="https://cgweb.fincen.uscg.mil/fsf/">https://cgweb.fincen.uscg.mil/fsf/</a>
<a href="#">FPD Recon Training Decision Tables</a>	<a href="http://cgweb.fincen.uscg.mil/lufs_web/Training/training_docs/DecisionTable.doc">http://cgweb.fincen.uscg.mil/lufs_web/Training/training_docs/DecisionTable.doc</a>
<a href="#">Object Class Query</a> (RT8)	<a href="https://cgweb.fincen.uscg.mil/rt8/">https://cgweb.fincen.uscg.mil/rt8/</a>
<a href="#">Open Obligation Validation Application</a> (OOVA)	<a href="http://cfotools/OOVA/">http://cfotools/OOVA/</a>
<a href="#">Pay History Inquiry</a> (Documents or Checks)	<a href="http://cgweb.fincen.uscg.mil/PayHist/">http://cgweb.fincen.uscg.mil/PayHist/</a>
<a href="#">Pestrack Error Status Reports</a>	<a href="http://cgweb.fincen.uscg.mil/PesTrack/">http://cgweb.fincen.uscg.mil/PesTrack/</a>
<a href="#">Pipeline Certification Tool</a>	<a href="http://CFOTools/Pipeline/">http://CFOTools/Pipeline/</a>
<a href="#">Program Element Query</a> (RT6)	<a href="https://cgweb.fincen.uscg.mil/r06/">https://cgweb.fincen.uscg.mil/r06/</a>
<a href="#">Program Element Status Report Retrieval</a>	<a href="https://cgweb.fincen.uscg.mil/pesweb/">https://cgweb.fincen.uscg.mil/pesweb/</a>
<a href="#">Check Ledger PES Training Presentation</a>	<a href="http://cgweb.fincen.uscg.mil/lufs_web/Training/training_docs/Check%20Ledger.ppt">http://cgweb.fincen.uscg.mil/lufs_web/Training/training_docs/Check%20Ledger.ppt</a>

### 8.2 Contract/Document

<a href="#">Fleet Card Report Procurement</a>	<a href="http://cgweb.fincen.uscg.mil:1010/cgi-bin/fleet_retrieval.pl">http://cgweb.fincen.uscg.mil:1010/cgi-bin/fleet_retrieval.pl</a>
<a href="#">Purchase Card Application</a>	<a href="http://cgweb.fincen.uscg.mil/pca_home.htm">http://cgweb.fincen.uscg.mil/pca_home.htm</a>
<a href="#">Purchase Card Report Procurement</a>	<a href="http://cgweb.fincen.uscg.mil:1010/cgi-bin/pcr_retrieval.pl">http://cgweb.fincen.uscg.mil:1010/cgi-bin/pcr_retrieval.pl</a>
<a href="#">Query By Document</a> (QBD)	<a href="http://cgweb.fincen.uscg.mil/qbd/">http://cgweb.fincen.uscg.mil/qbd/</a>
<a href="#">USCG Capital Project - Capital Summary Reports</a>	<a href="http://cgweb.fincen.uscg.mil/cap1/viewCPS.htm">http://cgweb.fincen.uscg.mil/cap1/viewCPS.htm</a>
<a href="#">Workflow Imaging Network Systems</a> (WINS)	<a href="https://cgweb.fincen.uscg.mil/citrix/WINS%20MLCA.ICA">https://cgweb.fincen.uscg.mil/citrix/WINS%20MLCA.ICA</a>

### 8.3 Publications

<a href="#">Finance Center Standard Operating Procedures</a>	<a href="http://www.fincen.uscg.mil/sop.htm">http://www.fincen.uscg.mil/sop.htm</a>
<a href="#">Financial Resource Management Manual</a> (FRMM)	<a href="http://www.uscg.mil/directives/cim/7000-7999/CIM_7100_3D.pdf">http://www.uscg.mil/directives/cim/7000-7999/CIM_7100_3D.pdf</a>
<a href="#">Financial Resource Management Manual-Procedures</a>	<a href="http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_7100_4.pdf">http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_7100_4.pdf</a>
<a href="#">Document Support Matrix</a>	<a href="http://cgweb.fincen.uscg.mil/worddocs/DocSupportMatrix050311.xls">http://cgweb.fincen.uscg.mil/worddocs/DocSupportMatrix050311.xls</a>

### 8.4 Systems

<a href="#">Acquisition Performance Management</a>	
<a href="#">Automated Access Request</a> (AAR)	
<a href="#">Centralized User Administration</a>	<a href="http://cgweb.fincen.uscg.mil/CUA/index.htm">http://cgweb.fincen.uscg.mil/CUA/index.htm</a>
<a href="#">Finance Procurement Desktop</a>	<a href="https://casportal.fincen.uscg.mil/SecurityServices/JSP/login.jsp">https://casportal.fincen.uscg.mil/SecurityServices/JSP/login.jsp</a>
<a href="#">Unit Approved Plan</a>	<a href="http://cgweb.fincen.uscg.mil/uap/">http://cgweb.fincen.uscg.mil/uap/</a>
<a href="#">USCG FINCEN Travel Portal</a>	<a href="https://cgweb.fincen.uscg.mil/travel.htm">https://cgweb.fincen.uscg.mil/travel.htm</a>

## Appendices

<a href="#">Appendix A</a>	Transmittal Status by Document Types
<a href="#">Appendix B</a>	Flow Chart
<a href="#">Appendix C</a>	Transaction Codes
<a href="#">Appendix D</a>	Document Types

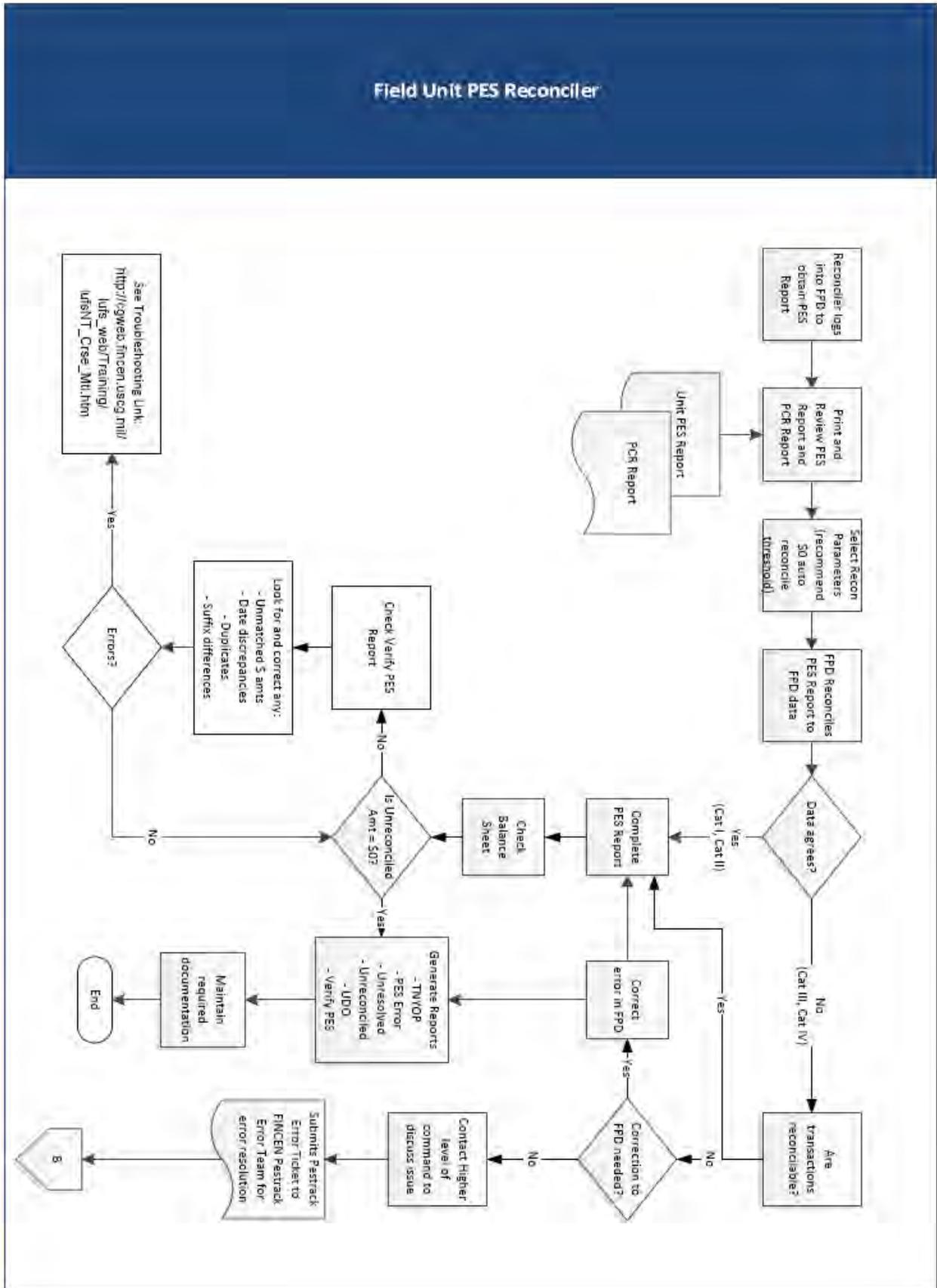
## Glossary

## Appendix A Transmittal Status by Document Types

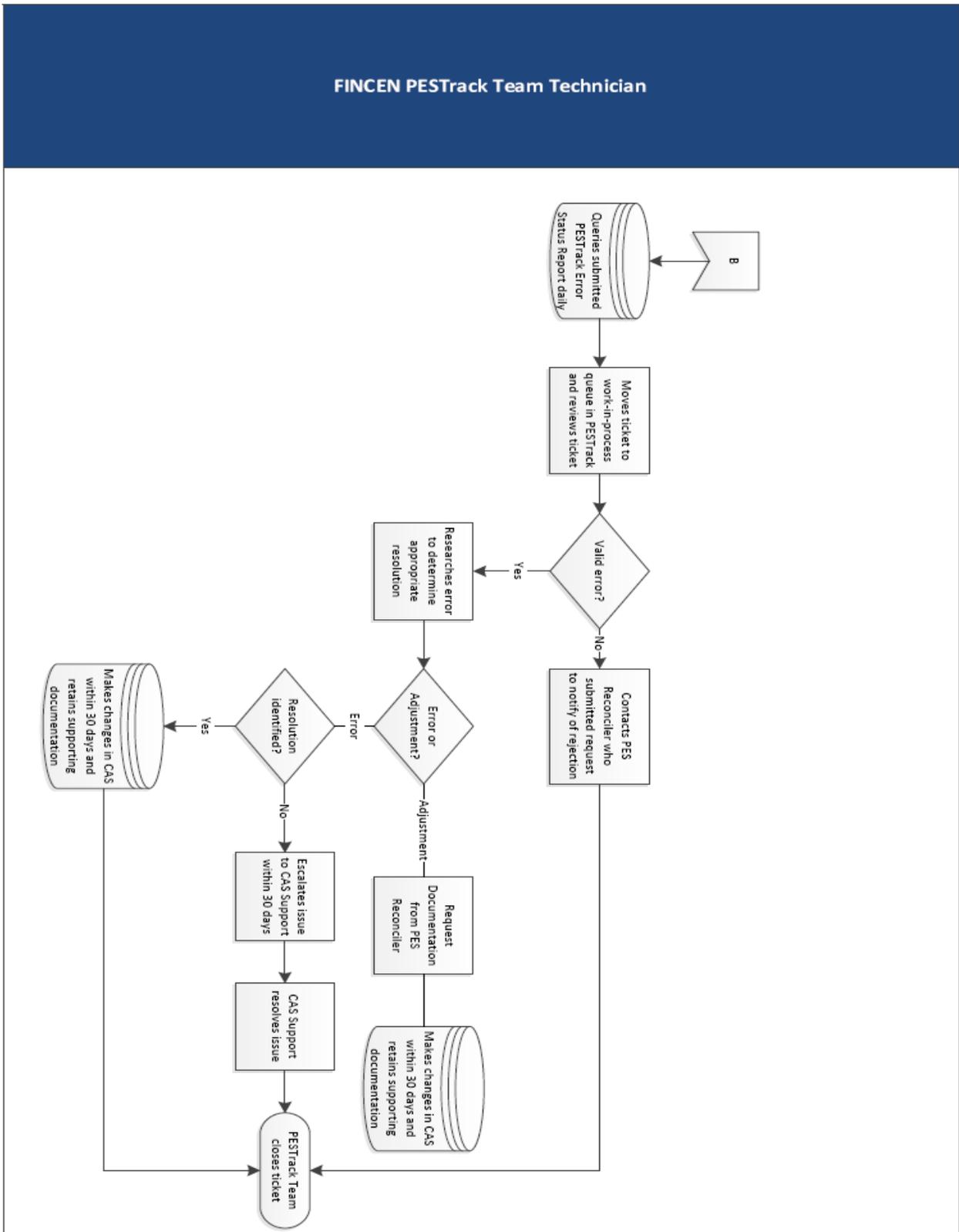
Documents that transmit to CAS are important, because transmitting them will create a transaction on the GL that will then be reflected on the PES.

Doc Type	Transmit to CAS?	Description of Document Type
11	Y	Travel (local, TDY, Reserve orders)
12	N	PCS Travel
13	Y	Continuous Travel Orders
14	N	GTR/GTA
15	Y	CBL Commercial Bill of Lading
17	Y	Household Goods
19	Y	Miscellaneous Obligations
20	Y	Imprest fund
21	Y	Commitment
22	Y	SF-44
23	Y	Purchase Order
24	Y	Contract
26	Y	Dining Facility
27	Y	Auxiliary Patrol Orders
28	Y	MIPR/ISSA
30	Y	Training
31	Y	ISO
32	N	Credit cards/FedEx
33	Y	Miscellaneous Obligations
34	Y	Reimbursable Work Authorization
35	N	Transfer Between Coast Guard Units, ARMS (MILSTRIP), Miscellaneous "Z" Requisitions, SERVMART - DD-1348, GSA Customer Service, Defense Reutilization Marketing Office (DRMO), Hazardous Waste Bill, Into-Plane Fuel Bill, U. S. Customs Charges, Defense Transportation Bills, Freight Shipments By Government Carriers
37	Y	Nonfederal Invoicing Processing System (NIPS), Printing
38	Y	BPA
40	N	Leases
44	N	Utilities - Electric
45	N	Commercial Telephone Bill
46	N	Utilities - Water
47	N	U. S. Government National Credit Card (SF-149)
48	N	GSA Vehicle Billings
49	N	Utilities - Natural Gas
51	N	Reimbursable Overtime
70	N	Coast Guard Mutual Assistance
72	Y	Reserve Orders "Payroll"

# Appendix B Flow Charts



# Appendix B Flow Charts (Continued)



## Appendix C – Transaction Codes

Transaction Code	Explanation
051	Record undelivered orders
100	Record payment previously recorded as undelivered order
102	Record payment previously recorded as undelivered order
103	Direct payment (No previous Undelivered Order)
106	Record payment previously recorded
107	Record payments previously recorded as undelivered order (Trust Fund and Gift Fund)
108	Record payment previously recorded as undelivered order (Trust Fund and Gift Fund)
109	Direct Payment (Trust Fund and Gift Fund)
120	Cash disbursement for payment of payroll not previously obligated
125	Record disbursement on a no check schedule – Used mostly for internal distribution of charges by FINCEN – No prior Obligation or Accrued Expenditure (Trust Fund and Gift Fund)
128	Record disbursement on a no check schedule - Used mostly for internal distribution of charges by FINCEN - No prior Obligation or Accrued Expenditure
136	Record payment previously recorded as an undelivered order
137	Record payment previously recorded as an undelivered order (Trust Fund and Gift Fund)
146	Record recurring payments, such as Utilities or Leases
230	Record credit to charges previously recorded as an expenditure (Used mostly for internal distribution of credits by FINCEN to correct PES Report errors)
231	Record credit to charges previously recorded as an expenditure (Used mostly for internal distribution of credits by FINCEN to correct PES Report errors-Trust Fund and Gift Fund)
445	Record payments not previously obligated or accrued
446	Record payments not previously obligated or accrued (Trust Fund and Gift Fund)
745	To record obligation of ARMS type transaction
755	To record increase to operating plans assigned
756	To record decrease to operating plans assigned
870	To record interest payment penalties
872	To record discounts lost

If the fourth character position in a transaction code is used, it shows status.

- Transaction code with a status of "F" indicates a final payment has been made and will also be the final time that particular document will be listed on the unit's PES report. With final payment, all prior undelivered order or accrued expenditure amounts will also be liquidated.
- A transaction code with a status of "1" indicates an increase to a document that was shown on a previous PES report.
- A transaction code with a status of "2" indicates a decrease to a document that was shown on a previous PES report.

## Appendix D Document Types

For all document types not listed below, please refer to the [Document Support Matrix](http://cgweb.fincen.uscg.mil/worddocs/DocSupportMatrix050311.xls)  
<http://cgweb.fincen.uscg.mil/worddocs/DocSupportMatrix050311.xls>.

### **Doc. Type Description**

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11	Travel - Local
11	Travel - TDY
11	Reserve Orders - Travel
12	PCS Travel Order
13	Continuous Travel Orders
14	Government Travel Account (GTA)
14	Government Transportation Request (GTR)
15	Government Bill of Lading (GBL) - Government Owned Property
15	Government Bill of Lading (GBL) - Personal Property/Household Goods
15	Commercial Bill of Lading (CBL) - Power Track
17	Purchase Order of Household Goods Shipment
17	Non-temporary Storage for Household Goods
17	DITY Move Shipments
17	Blanket Purchase Agreement for Household Goods Shipment
17	Mass Transit Fare Benefit Program
18	Misc. Document/Not Valid
19	Miscellaneous Obligations
20	Cash Purchases - SF-1556
21	Procurement Request
22	Purchase Order-Invoice-Voucher (SF-44)
23	Purchase Order/Delivery Order Contracts
24	Contracts
24	Option/Purchase of Real Property
25	Contracts/Progress
26	Dining Facility
27	Auxiliary Patrol Orders
28	Interservice Support Agreement (ISSA)/Military Interdepartmental Purchase Requests (MIPR)
28	UNICOR/Federal Prison Purchases
30	Training
31	Industrial Service Order - IMIS Users
31	Industrial Service Order - Non-IMIS Users
32	Government Fleet Fuel Card
32	Government Purchase Card
32	Air Freight/Express Mail
33	Post Office Box Rental/Renewal
33	Miscellaneous Costs
33	Volpe National Transportation System Center (VNTSC)
33	Coast Guard Yard Project Order
34	Reimbursable Work Authorization
35	Transfer Between Coast Guard Units
35	ARMS (MILSTRIP)
35	Miscellaneous "Z" Requisitions
35	SERVMART - DD-1348
35	GSA Customer Service
35	Defense Reutilization Marketing Office (DRMO) Hazardous Waste Bill
35	Into-Plane Fuel Bills
35	Aviation Into-Plane Reimbursement (AIR) Cards
35	U.S. Customs Charges
35	Defense Transportation Bills (Government Freight Shipments by Government Carriers)

## Appendix D Document Types (Continued)

### Doc. Type Description

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35	DESC Bunker Contract Fuel Purchases
37	Nonfederal Invoicing Processing System (NIPS) Medical Payment
37	Printing - DOD
37	Printing - GSA
37	Printing - GPO
37	Superintendent of Document Publications
38	Blanket Purchase Agreement
39	SIBAC-Control Group
40	Real Property Leases
40	Residential Leases
42	Janitorial Contracts - Delete
44	Utilities - Electric
45	Commercial Telephone Bill
46	Utilities - Water
48	GSA Vehicle Billings
49	Utilities - Natural Gas
66	Collections
68	Collections-Debit Vo
71	Reserve Orders "Payroll" IADT
71	Reserve Orders "Payroll" ADSW-AC > 180 Days
71	Reserve Orders "Payroll" ADSW-RC > 180 Days
71	Reserve Orders "Payroll" Involuntary Active Duty (Contingency Recall)
72	Reserve Orders "Payroll" ADSW-RC <= 180 Days
72	Reserve Orders "Payroll" Active Duty Annual Training
72	Reserve Orders "Payroll" Other Training Duty
72	Reserve Orders "Payroll" Reimbursable by Other Agencies
73	Supp Payment/Adj
78	Adjusting Entries
79	Closing Entries
89	Interest Penalties
99	Blank

# Glossary

For any additional terminology, refer to the [FINCEN SOP Glossary](http://www.fincen.uscg.mil/sop/glossary/Glossary.pdf)  
<http://www.fincen.uscg.mil/sop/glossary/Glossary.pdf>

<b>Term</b>	<b>Definition</b>
AAR	<i>Automated Access Request</i> – Online utility to request access to financial actions or information. See <a href="http://aar.fincen.uscg.mil:7780/pls/apex/AARPROD/f?p=104:1:6562669621861309">http://aar.fincen.uscg.mil:7780/pls/apex/AARPROD/f?p=104:1:6562669621861309</a> for more information.
BMTS	<i>Budget Metrics Tracking System</i> – Online system that shows current budget status of lines of accounting. See <a href="http://finms-hk3app024/bmts/">http://finms-hk3app024/bmts/</a> .
CAS	<i>Core Accounting System</i> – A full suite of commercial-off-the-shelf (COTS) accounting modules that include project accounting, general ledger, accounts payable, accounts receivable, fixed assets, inventory, and purchasing.
CIFP	<i>Change in Financial Plan</i> - A document used to shift funds between two or more AFCs within AC&I or OE appropriations.
CFO	<i>Chief Financial Officer</i>
CGOF	<i>Coast Guard Oracle Financials</i> – A legacy financial system replaced by CAS.
FCR	<i>Fleet Card Report</i> – A weekly report showing all fuel card transactions for that week that is used to supplement the monthly report. See <a href="http://cgweb.fincen.uscg.mil:1010/cgi-bin/fleet_retrieval.pl">http://cgweb.fincen.uscg.mil:1010/cgi-bin/fleet_retrieval.pl</a> to obtain reports.
FFC	<i>Fleet Fuel Card</i> – Government Purchase Credit Card used specifically for fuel purchases.
FIFO	<i>First In, First Out</i> – Refers to transactions appearing in CAS and FPD and how they will appear on the PES report. This will become important if a specific transaction has not yet appeared on a PES report, it could prevent further action from being preformed, or cause a transaction to not balance.
FINCEN	<i>Coast Guard Finance Center</i>
FPD	<i>Financial and Procurement Desktop</i> – Used to create and track financial transactions in the Coast Guard as a replacement for LUFS.
FTA	<i>Funds Transfer Authorization</i> – An authorization to transfer funds from one line of accounting to another.
GL	<i>General Ledger</i> - Central repository of the Coast Guard’s accounting information in which the summary of all financial transactions during an accounting period are recorded. It provides the entire data for preparing the Coast Guard’s financial statements.
LOA	<i>Line of Accounting</i> – A string of accounting code identified on a financial transaction.
OOVA	<i>Open Obligation Validation Application</i> – Online utility that lists all open financial transactions for a line of accounting. These transactions need to be reviewed for accuracy routinely. See <a href="http://finms-hk3app024/OOVA/">http://finms-hk3app024/OOVA/</a> to access the application.
PCA	<i>Purchase Card Application</i> – Online system for Purchase Card Holders’ and Approving Officials to validate transactions placed on a Government Purchase Card. See <a href="http://cgweb.fincen.uscg.mil/pca_home.htm">http://cgweb.fincen.uscg.mil/pca_home.htm</a> .
PCR	<i>Purchase Card Report</i> – A weekly report showing all purchase card transactions for the week that is used to supplement the monthly report. See <a href="http://cgweb.fincen.uscg.mil:1010/cgi-bin/pcr_retrieval.pl">http://cgweb.fincen.uscg.mil:1010/cgi-bin/pcr_retrieval.pl</a> to obtain reports.
PES	<i>Program Element Status</i> – A PES report shows all transactions for a period as well as previous and current financial status of an account. See <a href="http://cgweb.fincen.uscg.mil:1010/cgi-bin/pes_retrieval.pl">http://cgweb.fincen.uscg.mil:1010/cgi-bin/pes_retrieval.pl</a> to access PES Reports outside of FPD.

- PE *Program Element* – A code of numbers or characters that identify a specific account assigned to a unit or a set of specific funds. This code is the lowest subdivision of allocation of funds for a procurement or the point to which an ATU distributes funds.
- SEA Card *Ships' bunkers' Easy Acquisition Card* – A program that provides a web-based efficient ordering and payment mechanism for bunker fuel needs. It uses commercial processes and electronic technology to automate the SF-1449 process. It simplifies the contract and non-contract process, provides timely payments to vendors and minimizes paperwork. See <https://collab.uscg.mil/lotus/myquickr/fuel-card-program/sea-card#overview> for more information.
- SOP *Standing Operating Procedures* – Usually refers to the FINCEN SOP.
- TNYOP *Transactions Not Yet On PES* – Listing of financial transactions that have not transmitted or appeared on a unit financial report (PES).
- UAP *Unit Approved Plan* – A locally generated memorandum that designates individuals at the unit for different financial tasks. This will include buyer, funds manager, contracting officer, etc. See the <http://orafr.fincen.uscg.mil/uap/> for more information.
- UDO *Undelivered Orders* – These are items for which money has been obligated, but goods or services are not yet delivered, or for which the Finance Center has not received a receiving report.
- WINS *Workflow Imaging Network System* - WINS is the Finance Center's imaging and document processing system. Paper documents (purchase orders, obligations, modifications, receiving reports, invoices, correspondence, etc.) are electronically loaded or scanned directly into the system upon receipt.

