

PROGRAM ELEMENT STATUS (PES) REPORT

1. **General.** The primary report that field and Program Managers receive from the FINCEN is the PES report. The PES report is the official Coast Guard accounting report of your funds from the Core Accounting System (CAS). It is similar to a bank statement. Your unit ledger is used the same way your checkbook register is used to track how you spend your personal funds. The PES report provides a means to check your local ledger against the official records.
2. **Official Financial Data.** The official records at the FINCEN are always assumed to be correct. 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. See paragraph 7, PES Error Review Summary, in this Chapter for further explanation.
3. **PES Report Data.** 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.
4. **How to Read a PES Report.**

a. Below is an example of a PES report issued by the FINCEN.

UNITED STATES COAST GUARD										RIS NUMBER: 13-SS/13-5H
PROGRAM ELEMENT STATUS REPORT										
AS OF 11/30/07										PAGE NUMBER: 1
REGION/DISTRICT: F										
APPROPRIATION-CODE/LIMITATION/AFC: 801 136 300										
PROGRAM ELEMENT NAME: OPERATING EXPENSES										
PROGRAM ELEMENT: RL										
DOCUMENT ID	TRANS CODE	BATCH NUMBER	COST CENTER	OBJ CLASS	AVAILABLE PLANNED AMT	COMMITMENTS	UNDELIVERED ORDERS	ACCRUED EXPENDITURES	EXPENDITURES	UNCOMMITTED & UNOBLIGATED PLAN BALANCE
1108908FRL060000	102F	07331FHX9	51800	2109	0.00	0.00	0.00	0.00	1435.40	
1108908FRL060000	0512	07285FHFP	51800	2109	0.00	0.00	164.60-	0.00	0.00	
1108908FRL060000	0512	07331FHX9	51800	2109	0.00	0.00	1435.40-	0.00	0.00	
1108908FRL116000	0512	07317FHFP	51800	2109	0.00	0.00	316.86-	0.00	0.00	
1108908FRL116000	102F	07329FHXA	51800	2109	0.00	0.00	0.00	0.00	683.14	
1108908FRL116000	0512	07329FHXA	51800	2109	0.00	0.00	683.14-	0.00	0.00	
1108908FRL125000	051	07330FHFP	51800	2109	0.00	0.00	189.86	0.00	0.00	
1108908FRL126000	051	07330FHFP	51800	2109	0.00	0.00	113.88	0.00	0.00	
1108908FRL127000	051	07330FHFP	51800	2109	0.00	0.00	1500.00	0.00	0.00	
1108908FRL131000	051	07331FHFP	51800	2109	0.00	0.00	1600.00	0.00	0.00	
1108908FRL133000	051	07331FHFP	51800	2109	0.00	0.00	1700.00	0.00	0.00	
3008908FRL129000	051	07331FHFP	51800	252W	0.00	0.00	950.00	0.00	0.00	
3008908FRL130000	051	07331FHFP	51800	252W	0.00	0.00	1000.00	0.00	0.00	
32084332B3240001	128	07306FHNV	51800	2662	0.00	0.00	0.00	0.00	1776.75	
32088772B3240001	128	07306FHNV	51800	2662	0.00	0.00	0.00	0.00	146.25	
TOTAL CURRENT WEEK'S ACTIVITY					0.00	0.00	4453.74	0.00	4041.54	8495.28-
BEGINNING BALANCE					11422137.00	0.00	3259857.85	0.00	217257.60	7945021.55
ENDING BALANCE					11422137.00	0.00	3264311.59	0.00	221299.14	7936526.27

b. An explanation of how to read the information in a PES report follows:

DOCUMENT ID (DOC TYPE + FY +UNIQUE NO. + SUFFIX)	- THE DOCUMENT IS A UNIQUE NUMBER USED TO IDENTIFY EACH TRANSACTION RECORDED AGAINST A UNIT'S FUNDS [SEE SOP CHAPTER 12 FOR SPECIFIC DOCUMENT TYPE FORMATS]
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TRANSACTION CODE	- A CAS/FINCEN GENERATED CODE USED TO DEBIT AND CREDIT THE PROPER GENERAL LEDGER ACCOUNTS. TRANSACTION CODES ARE 3 OR 4 POSITIONS AND ARE LEFT JUSTIFIED. THE FIRST 3 POSITIONS ARE THE TYPE OF TRANSACTION. IF THE FOURTH POSITION IS USED, IT SHOWS STATUS. A LIST OF SELECTED CODES AND THEIR MEANING FOLLOWS ON PAGE 6-2 AND 6-3.
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BATCH NUMBER	- FOR FINANCE CENTER USE, THE UNIT MAY BE ASKED TO PROVIDE THIS NUMBER TO AID IN PROBLEM SOLVING <table style="margin-left: 40px; border: none;"> <tr> <td>CALENDAR</td> <td>JULIAN</td> <td>REGION</td> <td>SEQUENTIAL</td> </tr> <tr> <td>YEAR</td> <td>DATE</td> <td>CODE</td> <td>NUMBER</td> </tr> <tr> <td>(2 DIGITS)</td> <td>(3 DIGITS)</td> <td>(1 DIGIT)</td> <td>(3 DIGITS)</td> </tr> </table>	CALENDAR	JULIAN	REGION	SEQUENTIAL	YEAR	DATE	CODE	NUMBER	(2 DIGITS)	(3 DIGITS)	(1 DIGIT)	(3 DIGITS)
CALENDAR	JULIAN	REGION	SEQUENTIAL										
YEAR	DATE	CODE	NUMBER										
(2 DIGITS)	(3 DIGITS)	(1 DIGIT)	(3 DIGITS)										

COST CENTER/ BENEFITING UNIT	- UNIT ASSIGNED
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OBJECT CLASS	- A CAS/FINCEN GENERATED CODE USED TO DEBIT AND CREDIT USED TO IDENTIFY THE EXPENSE CATEGORY OF THE TRANSACTION TYPE (TYPE OF GOODS OR SERVICES PURCHASED). SEE APPENDIX F.
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AVAILABLE PLANNED AMOUNT (CONTROLLED BY UNIT'S ATU)	- FUNDS ALLOCATED TO THE UNIT (DISTRIBUTED QUARTERLY) ADDITIONAL FUNDS PROVIDED/WITHDRAWN WILL APPEAR HERE.
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COMMITMENTS	PR APPROVED BY THE FUNDS MANAGER BUT DOES NOT APPEAR ON PES
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UNDELIVERED ORDERS	- FUNDS OBLIGATED, BUT ITEMS NOT YET DELIVERED OR FINCEN HAS NOT YET RECEIVED REPORT FOR ITEMS
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ACCRUED EXPENDITURES	- SUPPLIES/SERVICES RECEIVED, BUT ITEMS NOT YET PAID FOR
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EXPENDITURES	- A TRANSACTION IN WHICH THE FINANCE CENTER SHOWS A PAYMENT (REQUIREMENTS VARY FOR EACH DOCUMENT TYPE) DIRECT CHARGES WILL ALSO APPEAR IN THIS COLUMN
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UNCOMMITTED & UNOBLIGATED PLAN BALANCE.	- THE REMAINING BALANCE OF FUNDS AVAILABLE
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PES Report Field Definitions (cont'd)
Selected PES Report Transaction Codes
For The First 3 Characters

<u>TRANSACTION CODE</u>	<u>EXPLANATION</u>
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

<u>TRANSACTION CODE</u>	<u>EXPLANATION</u>
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

OTHER TRANSACTION CODE INFORMATION:

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.

Sample Program Element Status Report Balance Sheet

HOME Menu Documents GO Advanced Search Log Off

Reconciliation - [Balance Sheet]

File Edit View Inbox Reports Spending Window Help

Account ID: 2F801 136300RL

RECONCILIATION WITH PES REPORT
Week Ending: 11/30/2007

Ending PES Balance		\$7,936,526.27
Unreconciled Spending	-	\$9,987,018.86
PES Unresolved	-	\$0.00
PES Unreconciled	-	\$0.00
PES Errors	+	\$0.00
Corrected PES Errors	+	\$0.00
Unreconciled OPTARS	+	\$5,416,843.00

Adjusted PES Balance		\$3,366,350.41
Unit Balance	-	\$3,366,350.41

Unreconciled Amount		\$0.00

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5. Reconciliation.

- a. The comparison between the unit's FPD ledger and the unit PES report is called - RECONCILIATION. Every Fund Manager in the Coast Guard must reconcile the FPD ledger with each PES report received. This is a primary accountable duty of the unit's assigned reconcilers. The Funds Managers role is to oversee proper reconciliation of PES reports on a weekly basis.
- b. It is easier to reconcile small statements frequently than large statements occasionally. To make this possible, the FINCEN distributes PES reports to units on a weekly basis. The weekly PES report will show the unit's financial activity. Unit's not having financial activity during the week will not receive a PES report.
- c. A sample of the PES report, Balance Sheet and the FPD ledger are provided.

6. PES Report Reconciliation Process

Sample Processed PES Report

Account ID : 2-F-801-136-30-0-RL PES ID : P_20071130_12032007_0738374530 Week Ended : 11/30/2007

Document ID	Suffix	Transct Codes	Recon	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
1108908FRL060	000	0512	R	\$0.00	\$0.00	(\$164.60)	\$0.00	\$0.00
1108908FRL060	000	102F	R	\$0.00	\$0.00	(\$1,435.40)	\$0.00	\$1,435.40
1108908FRL116	000	0512	R	\$0.00	\$0.00	(\$316.86)	\$0.00	\$0.00
1108908FRL116	000	0512	R	\$0.00	\$0.00	(\$683.14)	\$0.00	\$0.00
1108908FRL116	000	102F	R	\$0.00	\$0.00	\$0.00	\$0.00	\$683.14

5 transaction(s) found.

Document ID: 1108908FRL060

Recon	Recon. Date	Suffix	Funding Amount	Commitment	Undelivered Orders	Accrued Expenditure	Expenditure
Y	10/13/2007	000	\$0.00	\$0.00	\$1,600.00	\$0.00	\$0.00
Y	11/30/2007	000	\$0.00	\$0.00	(\$164.60)	\$0.00	\$0.00
Y	11/30/2007	000	\$0.00	\$0.00	(\$1,435.40)	\$0.00	\$1,435.40

3 transaction(s) found.

- a. It is recommended that you print and review a hard copy PES report.
- b. Within the Reconciliation module in FPD, open New PES inbox and process the PES report. (NOTE: Account ID will be green and the status will be OK)
- c. Select reconciliation parameters. (It is recommended to set Category I and II to automatically reconcile with a monetary threshold of \$50.00)
- d. Category I and II will automatically reconcile with the set parameters. As documents are opened within these categories the PES report and FPD ledger will show side by side. HINT: In these categories little or no reconciliation is required.
- e. Category III does not automatically reconcile. The automatic reconciliation process found a matching document in the FPD ledger with exceptions. Example would be an object class or dollar amount difference over the set threshold. For this category the PES report shows at the top of the screen and the FPD ledger is underneath.
- f. Category IV does not automatically reconcile. The automatic reconciliation process found **NO** matching document in the ledger. (NOTE: This does not indicate that no document exists) Example would be a key stroke error in the document ID.

6. PES Report Troubleshooting:

- a. Reconciliation problems can occur for two basic reasons: misunderstanding by the reconciling individual or a legitimate error. The basic steps to follow in resolving a reconciliation problem are:
 - (1) Contact the next higher level of command and discuss the problem with the financial personnel. This will help you determine if you have a legitimate error. Districts, MLC's, and HQ units have direct access to the accounting data base (CAS). They can research and resolve many problems.
 - (2) If you determine that a legitimate error exists, provide written notification to the FINCEN in the 'Error Description' field of the PES error.
 - (3) Written notification concerning PES problems must be transmitted on either the PES Report Error form (Figure 6-6), or transmitted electronically via FPD. This must contain an accurate description of the problem and include CAS Batch numbers. Providing source documents will speed up research on particular problems.
 - (4) The FINCEN (OGP) will research the items you believe that are incorrectly charged to your unit's account. If an error did occur, the FINCEN will correct the error and notify you on which PES Report the correction will appear. If items were in fact properly charged to your unit's account, then the FINCEN will notify you that no corrections will be made. The FINCEN will also provide you with copies of any available documentation that supports those charges. In both cases, units receive notification by checking PESTrack Error Status on the WEB.

b. Units should not:

- (1) Request PES problem resolution by phone. Due to the number of pending requests, it is impractical to take information over the phone. Documentation provided by the unit is required to research most problems.
- (2) Request FINCEN to provide copies of unidentified documents.
- (3) Request resolution on recurring charges (GSA Vehicles, Fuel Charges, telephone and utility charges) without first verifying information in the Recurring Charge Master, located at the FINCEN homepage <http://intranet/RCMLLeases/> and then contacting District/Sector/MLC Vehicle Managers or Budget Officers. FINCEN cannot stop paying charges billed against units. Units must notify their Program Managers, who will then notify billing agencies of charges that affect unit charges.

Figure 6-5 Sample Ledger Report

Account ID: 2-F-801 -136-30-0-RL

Task Number	Object Class	Recon. Flag	Recon. Date	Transfer Date	Funding	Commitment	Undelivered Order	Accrued Expenditure	Expenditure
RVLS	2109	✓	11/30/2007		\$0.00	\$0.00	(\$1,435.40)	\$0.00	\$1,435.40
RVLS	2109	✓	11/30/2007		\$0.00	\$0.00	(\$164.60)	\$0.00	\$0.00
RVLS	2109	✓	11/30/2007		\$0.00	\$0.00	\$0.00	\$0.00	\$683.14
RVLS	2109	✓	11/30/2007		\$0.00	\$0.00	(\$316.86)	\$0.00	\$0.00
RVLS	2109	✓	11/30/2007		\$0.00	\$0.00	(\$683.14)	\$0.00	\$0.00
MISC	2109	✓	11/30/2007	11/26/2007 11:04	\$0.00	\$0.00	\$189.86	\$0.00	\$0.00
MISC	2109	✓	11/30/2007	11/26/2007 11:10	\$0.00	\$0.00	\$113.88	\$0.00	\$0.00
RVLS	2109	✓	11/30/2007	11/26/2007 11:27	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00
RVLS	2109	✓	11/30/2007	11/27/2007 07:19	\$0.00	\$0.00	\$1,600.00	\$0.00	\$0.00
RVLS	2109	✓	11/30/2007	11/27/2007 07:56	\$0.00	\$0.00	\$1,700.00	\$0.00	\$0.00
FRG	252W	✓	11/30/2007	11/27/2007 06:29	\$0.00	\$0.00	\$950.00	\$0.00	\$0.00
TRG	252W	✓	11/30/2007	11/27/2007 06:36	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
Total:					\$0.00	\$0.00	\$4,453.74	\$0.00	\$4,041.54

16 transaction(s) found.

Note: This report does not show Purchase Request (commitment) transactions.

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7. PES Error Review Summary:

- a. Review PES report and unit ledger to determine:
 - (1) If items were omitted from the ledger.
 - (2) If interest or late payment penalties were charged against the unit.
 - (3) If a document number cannot be recognized, refer to SOP section on that particular document type.
- b. If it appears an error has occurred, contact Sector, District, MLC, or HQ unit financial personnel for assistance.
- c. If an actual error exists, from reconciliation, transmit a PES Report Error via FPD. Include in the error;
 - (1) A complete explanation of the problem.
 - (2) Copies of related paperwork can be scanned and emailed to FIN-SMB-PESerror@uscg.mil. Faxed information can be sent to (757) 366-6526
- d. FINCEN (OGP) will reply notifying the unit of the status of the PES Error. It will include what actions were taken to correct it, and which PES Report the correction will appear on. Check PESTrack Error status on the WEB to obtain this information.
- e. If a PES error was not completed to your satisfaction or was corrected in error; report the issue via E-mail by using the following E-mail address:

FIN-SMB-PESerror@uscg.mil

8. PES Adjustment vs PES Error. If you identify an error/mistake, the PES Section will research the item. If the information on the source document does not correspond with the entry made in CAS (the accounting system), a PES error has occurred and will be corrected. If the source document corresponds with the entry made in CAS, then no PES error has occurred and no correction will be made. However, it may be determined that the source document was in error. In this case, the PES Section will be glad to make a PES Adjustment for you. The following is required for a PES Adjustment:
 - a. As the reconciler use the FPD error submission process to request a PES Adjustment. It is preferred you call it a PES Adjustment. Your request becomes our authorization to take action and is the required documentation for the audit trail.
 - b. PES Adjustments can only be made after the undelivered order balance on your document has been completely liquidated. For documents with obligated amount (e.g., contracts and purchase orders) contract amendments/modifications are necessary.

FINCEN should be able to provide information to support any obligations/expenditures that show up on your PES reports. However, much of the information on your PES report is electronically processed. This means that we may not be able to provide you a "piece of paper" for every item; however, we are in a position to provide you accurate and specific information. If at anytime you feel you are not receiving accurate and specific information, you need to elevate your problem to the PES Section lead or supervisor.

For a more comprehensive guide on Reconciliation, please click on the link below.

http://cgweb.fincen.uscg.mil/lufs_web/Training/lufsNT_Crse_Mtl.htm

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