

MEMORANDUM

TO: ALL DIPLOMATIC AND CONSULAR POSTS, FINANCE; PASS TO
RAMC PARIS, FSC BANGKOK, FSC CHARLESTON

ATTN: STATE ADMINISTRATIVE OFFICERS, FINANCIAL MANAGEMENT
OFFICERS AND B&F OFFICERS WITH ITA ACTIVITY; AND
SENIOR COMMERCIAL OFFICERS/ADMINISTRATIVE OFFICERS.

FROM: DEPARTMENT OF STATE, FMP

E.O. 12356 N/A

TAGS: AFIN

SUBJECT: FINANCIAL MANAGEMENT POLICY AND ACCOUNTING
CLASSIFICATION FOR COMMERCE, INTERNATIONAL TRADE
ADMINISTRATION (ITA).

REF: 4 FAM 000, Financial Management Policy, Organization and Accounting
Principles and Standards, TL:FIN-282, Fed. 24, 1984; 4 FAM appendix A,
4 fam 200, 300, 400, and 500.

1. Purpose - This document publishes the revised and updated financial management policy and budget/allotment accounting classification structure for Department of Commerce, International Trade Administration. Effective date is October 1, 1999.

- a. Document Layout - The document layout has been changed so that ITA Budget/Authorizations and Cost Centers are by RAMC and/or FSC. Washington held allotments are in the rear of this document.
- b. Smart Code - Smart Code is being used in the place of the project code. The Smart Code is entered in the Budget Resource/Project field under the uniform Department of State Financial Management System (FMS). The smart codes are set-up to capture the performance measures. The Government Performance and Results Act of 1993 (GPRA) required all federal agencies to develop and track performance through agency performance measures.
- c. The appropriated funds are being authorized under a generic code and obligations are to be made against the respective smart codes. As an example, for the American Embassy in Paris the generic code is 121800 (for authorization) while the obligations, expenditures

and accruals are to be made against the following smart codes: 121801 through 121810 and 121820. The last two digits of the smart code identify the performance measure.

The performance measures are listed below:

- 01 - Multilateral participation - The number of formal, scheduled contacts (meeting, negotiations, consultations) with representatives of more than one foreign government aimed at opening markets.
- 02 - Bilateral participation - the number of formal negotiations with representatives of one foreign government aimed at opening markets.
- 03 - Commissions and Business Development Committees participation - the number of formal, scheduled meetings of the trade commissions and business development committees aimed at opening markets, which ITA participates in.
- 04 - Disputes addressed - The number of disputes between a U.S. firm or organization and a foreign government or foreign firm, where the aggrieved U.S. entity has petitioned the USG for assistance in resolving the matter. Also, the number of disputes between the USG and a foreign government or foreign firm.
- 05 - Counseling sessions - Then number of telephone conversations (in excess of 15 minutes) and personal visits in which an ITA representative provides useful information to a U.S. firm or organization regarding export of its goods and services and/or relevant U.S. Trade law.
- 06 - Matching services - The number of Amatchmaker® program and AGold Key® services provided to U.S. firms and organizations (Services consist of customized overseas searches for potential agents, distributors, licenses, franchisees, and joint venture partners in a structured environment that facilitates Adeal making®).
- 07 - Custom agency reports preparation - The number of custom-tailored reports ordered by U.S. firms and organizations, which precisely meet their stated trade information needs; e/g., Agent/Distributor Services(ADS) reports, Customized Market Analysis (CMA) reports, etc.
- 08 - Report Distribution - The total number of trade events, which includes trade exhibitions, trade missions (Presidential, Secretarial, seminar, regular), reverse trade missions, trade fair certifications events, matchmaker trade delegations, multi-state and catalog exhibitions, ACommercial News U.S.A.® events, International Buyer program shows, panel displays, and all other events organized, co-sponsored or with substantial involvement by ITA.

- 09 - Trade events - The total number of trade events, which includes trade exhibitions, trade missions (Presidential, Secretarial, seminar, regular), reverse trade missions, trade fair certifications events, matchmaker trade delegations, multi-state and catalog exhibitions, ACommercial News U.S.A.@ events, International Buyer program shows, panel displays, and all other events organized, co-sponsored or with substantial involvement by ITA.
- 10 - Advocacy efforts - Active support of exports generated by U.S. firms and organizations, with the assistance of ITA advocacy efforts.
- 20 - Oversight management not attributable to performance measures - self explained.
- c. Cost Center Code - The Cost Center Code is entered in the function field. Cost Centers are not part of the AExpenditure Authority Codes@.
- d. Object Classifications - ITA obligations and expenditures for overseas operations are classified by the Department of State uniform object Classifications as defined and prescribed in 4 FAM Appendix A.
- e. Allotments are used for better control of funds, and as required by the Department of State FMS. Allotment codes are assigned as follows:

<u>Allotment</u>	<u>Program Title</u>	<u>Cost Centers</u>
1XXX	U.S. and Foreign Commercial Service	11XX, 12XX, 15XX
2XXX	Trade Development	6XXX
3XXX	Market Access and Compliance	3XXX
4XXX	Import Administration	8XXX
5XXX	World-wide ITA Expenses (Official Entertainment and Gifts and Bequests)	9500
6XXX	Executive Direction/Administration Services	5XXX, 7XXX

- f. The following special locator code is established for ITA, Washington, D.C.:

996 Department of Commerce
International Trade Administration (ITA)
Office of Accounting
Herbert C. Hoover Building, Room 4112
Washington, D. C. 20230.

- g. Budgetary Accounting Classification - Coding Strip for Budget Authorizations. Example:

13X1250/02/J001/1236/1218/100001, Data elements (5) through (7); (10) Cost Center, (13) Smart Code, and (17) amounts as required; as shown in diagram page 7.

Budget Authorization/Allotment documents prepared by ITA, Washington to authorize funds to Overseas Activities/Posts show the coding strip as defined and illustrated in I.2, pages 8 through 11, Washington as defined and illustrated in I.2, page 8.

Input Budget Authorization documents and/or records prepared by posts must show the same coding strip as that transmitted by ITA, Washington to the Posts. The coding strip includes the full Treasury Fund Symbol/Appropriation, Treasury Bureau Code, Allotment Authority/Appropriation Short Code, Allotment Code, Cost Center and Smart Code.

h. Smart Code Accounting Classification - Coding Strip for Obligations and Liquidations;
Example: 13X1250/02/J001/1236/931801/1218/2545/100001, Data elements (5) through (8), (10) Cost Center, (12) Object Class, (13) Smart Code, and (17) Amounts as required; as shown in diagram page 7.

Financial Management Policy - It is the policy of the U.S. Department of Commerce, International Trade Administration (ITA) to maintain an effective and comprehensive financial management system for management of budget authorizations, accounting for all of ITA resources, and financial reporting to meet all management requirements. ITA foreign operations will comply with the basic Financial Management Policy and Accounting Principles and Standards of the Department of State.

Additions and Revisions to Budgetary/Smart Code Accounting Classifications (ITA Accounting Structure) - The current policy and budgetary/Project accounting classifications are authorized by this document. Future changes in the ITA Accounting structure: A FAX or E-Mail will be sent to Joel Hoffman/State to be sent directly to the RAMC/FSC and respective post.

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ITA BUDGET AND ACCOUNTING CLASSIFICATION STRUCTURE

CODE SEQUENCE	NUMBER OF DIGITS/CHARACTERS PER CODE/FIELD
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Data Element	(3) (4) (2) (3) (14) (2) (12) (10) (6) (4) (3) (5) (6) (3) (4) (3) (14) (20)
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- (1) Reporting Post Code
- (2) Accounting Date,
Month and Year
- (3) Report Code
- (4) Transaction Code
- (5) Fund Symbol/Appropriation
- (6) Treasury Bureau Code
- (7) Budget/Fund Authorization
 - Allotment Authority (Appr. Short Code) (4)
 - Allotment Code (4)
 - Operating Allowance (4) (Optional-For FMCs)
- (8) Obligation Number
- (9) Organization/Post Code
- (10) Cost Center (Function)
- (11) Cost Category (Optional)
- (12) Object and Subobject
- (13) Budget Resource/Project Code
- (14) Paying Office Code
- (15) Date of Payment, Month and Year
- (16) Currency Code (Same as Post Locator Code
for the country with that currency)
- (17) Amount Fields as required - each
- (18) Data Reference Field

Budget authorization ITA/BA-209T

AMEMBASSY PARIS

USOFFICE RAMC TEXT PARIS

CAP: TO SENIOR COMMERCIAL OFFICER/ADMINISTRATIVE OFFICER

CAP: TO B AND F SECTION

CAP: FROM ITA BUDGET OFFICE

TAGS: BEXP, ABUD, AFIN, FR

SUBJECT: BUDGET AUTHORIZATION ITA/BA-209T APPROPRIATION 13X1250

1. DATE OF BUDGET AUTHORIZATION: 10/1/99

CHANGE NUMBER: INITIAL

NET INCREASE: U.S. DOLLARS 2,000 NET DECREASE -0-

2. YOU ARE AUTHORIZED TO INCUR OBLIGATIONS DURING THE PERIOD
BEGINNING OCTOBER 1, 1999 AND ENDING SEPTEMBER 30, 2000.

3. APPROPRIATION: 13X1250 TREASURY BUREAU CODE: 02

BUDGET/FUND	COST	SMART	REPRESENTATION
AUTHORIZATION	CENTER	CODE	INCLUDED IN
			TOTAL
J0011236	1218	121800	1,000
PRIOR	INCREASE	DECREASE	NET BA
-0-	USD 2,000	-0-	USD 2,000

SMART CODES USED IN BUDGET/FUND AUTHORIZATIONS ARE GENERIC CODES
REPRESENTING AN AUTHORIZATION TO OBLIGATE FOR A SPECIFIC
PURPOSE(S). REPORTED OBLIGATIONS, ACCRUALS, AND EXPENDITURES
SHOULD REFLECT SMART CODES REPRESENTING THE VARIOUS PERFORMANCE
MEASURES.

BUDGET/FUND	COST	SMART
AUTHORIZATION	CENTER	CODE
J0191236	1218	100836
PRIOR	INCREASE	DECREASE
-0-	USD 1,000	-0-

BUDGET/FUND	COST	SMART
AUTHORIZATION	CENTER	CODE
J0201236	1218	112942
PRIOR	INCREASE	DECREASE
-0-	USD 5,000	-0-

4. ALL OBLIGATING DOCUMENTATION AGAINST THIS BUDGET AUTHORIZATION
MUST SHOW THE APPROPRIATION, TREASURY BUREAU CODE, BUDGET/FUND
AUTHORIZATION, COST CENTER, SMAART CODE AND OBJECT CLASS.

5. INCLUDED IN THE TOTAL ABOVE IS A REPRESENTATION LIMITATION NOT
TO EXCEED DOLLARS 1,000 UNDER BUDGET/AUTHORIZATION J0011236.

6. THIS BUDGET AUTHORIZATION IS AUTHORIZED AND ORIGINAL SIGN BY
ELIZABETH H. PROCTOR (202)482-5605 (DOA/OFM/2130T)

(ORIGIN: 2130/DOA/OFM/EHPROCTOR)

UNCLASSIFIED

Budget authorization ITA/BA-209T

AMEMBASSY BOGOTA

USOFFICE FSC CHARLESTON

CAP: TO SENIOR COMMERCIAL OFFICER/ADMINISTRATIVE OFFICER

CAP: TO B AND F SECTION

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TAGS: BEXP, ABUD, AFIN, CO

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3. APPROPRIATION: 13X1250 TREASURY BUREAU CODE: 02

BUDGET/FUND	COST	SMART	REPRESENTATION INCLUDED IN
AUTHORIZATION	CENTER	CODE	TOTAL
J0011110	1210	121000	1,000
PRIOR	INCREASE	DECREASE	NET BA
-0-	USD 2,000	-0-	USD 2,000

SMART CODES USED IN BUDGET/FUND AUTHORIZATIONS ARE GENERIC CODES
REPRESENTING AN AUTHORIZATION TO OBLIGATE FOR A SPECIFIC
PURPOSE(S). REPORTED OBLIGATIONS, ACCRUALS, AND EXPENDITURES
SHOULD REFLECT SMART CODES REPRESENTING THE VARIOUS PERFORMANCE
MEASURES.

BUDGET/FUND	COST	SMART CODE
AUTHORIZATION	CENTER	
J0191110	1210	100464
PRIOR	INCREASE	DECREASE
-0-	USD 1,000	-0-

BUDGET/FUND	COST	SMART CODE
AUTHORIZATION	CENTER	
J0201110	1210	101271
PRIOR	INCREASE	DECREASE
-0-	USD 5,000	-0-

4. ALL OBLIGATING DOCUMENTATION AGAINST THIS BUDGET AUTHORIZATION
MUST SHOW THE APPROPRIATION, TREASURY BUREAU CODE, BUDGET/FUND
AUTHORIZATION, COST CENTER, SMART CODE AND OBJECT CLASS.

5. INCLUDED IN THE TOTAL ABOVE IS A REPRESENTATION LIMITATION NOT
TO EXCEED DOLLARS 1,000 UNDER BUDGET/AUTHORIZATION J0011110.

6. THIS BUDGET AUTHORIZATION IS AUTHORIZED AND ORIGINAL SIGN BY
ELIZABETH H. PROCTOR (202)482-5605 (DOA/OFM/2130T)

(ORIGIN: 2130/DOA/OFM/EHPROCTOR)

UNCLASSIFIED

Budget authorization ITA/BA-209T

AMEMBASSY SINGAPORE

USOFFICE FSC BANGKOK

CAP: TO SENIOR COMMERCIAL OFFICER/ADMINISTRATIVE OFFICER

CAP: TO B AND F SECTION

CAP: FROM ITA BUDGET OFFICE

TAGS: BEXP, ABUD, AFIN, SN, TH

SUBJECT: BUDGET AUTHORIZATION ITA/BA-209T APPROPRIATION 13X1250

1. DATE OF BUDGET AUTHORIZATION: 10/1/99

CHANGE NUMBER: INITIAL

NET INCREASE: U.S. DOLLARS 2,000 NET DECREASE -0-

2. YOU ARE AUTHORIZED TO INCUR OBLIGATIONS DURING THE PERIOD
BEGINNING OCTOBER 1, 1999 AND ENDING SEPTEMBER 30, 2000.

3. APPROPRIATION: 13X1250 TREASURY BUREAU CODE: 02

BUDGET/FUND	COST	SMART	REPRESENTATION
AUTHORIZATION	CENTER	CODE	INCLUDED IN
			TOTAL
J0011318	1253	125300	1,000
PRIOR	INCREASE	DECREASE	NET BA
-0-	USD 2,000	-0-	USD 2,000

SMART CODES USED IN BUDGET/FUND AUTHORIZATIONS ARE GENERIC CODES REPRESENTING AN AUTHORIZATION TO OBLIGATE FOR A SPECIFIC PURPOSE(S). REPORTED OBLIGATIONS, ACCRUALS, AND EXPENDITURES SHOULD REFLECT SMART CODES REPRESENTING THE VARIOUS PERFORMANCE MEASURES.

BUDGET/FUND	COST	SMART
AUTHORIZATION	CENTER	CODE
J0191318	1253	100447
PRIOR	INCREASE	DECREASE
-0-	USD 1,000	-0-

BUDGET/FUND	COST	SMART
AUTHORIZATION	CENTER	CODE
J0201318	1253	113136
PRIOR	INCREASE	DECREASE
-0-	USD 5,000	-0-

4. ALL OBLIGATING DOCUMENTATION AGAINST THIS BUDGET AUTHORIZATION MUST SHOW THE APPROPRIATION, TREASURY BUREAU CODE, BUDGET/FUND

AUTHORIZATION, COST CENTER, SMART CODE AND OBJECT CLASS.

5. INCLUDED IN THE TOTAL ABOVE IS A REPRESENTATION LIMITATION NOT TO EXCEED DOLLARS 1,000 UNDER BUDGET/AUTHORIZATION J0011318.

6. THIS BUDGET AUTHORIZATION IS AUTHORIZED AND ORIGINAL SIGN BY
ELIZABETH H. PROCTOR (202)482-5605 (DOA/OFM/2130T)
(ORIGIN: 2130/DOA/OFM/EHPROCTOR)

UNCLASSIFIED

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1. DATE OF BUDGET AUTHORIZATION: 10/1/99

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2. YOU ARE AUTHORIZED TO INCUR OBLIGATIONS DURING THE PERIOD
BEGINNING OCTOBER 1, 1999 AND ENDING SEPTEMBER 30, 2000.

3. APPROPRIATION: 13X1250 TREASURY BUREAU CODE: 02

BUDGET/FUND	COST	SMART	REPRESENTATION
AUTHORIZATION	CENTER	CODE	INCLUDED IN
			TOTAL
J0011996	1110	104003	-0-
PRIOR	INCREASE	DECREASE	NET BA
-0-	USD 7,000	-0-	USD 7,000

BUDGET/FUND	COST	SMART	REPRESENTATION
AUTHORIZATION	CENTER	CODE	INCLUDED IN
			TOTAL
J0081996	1100	104900	-0-
PRIOR	INCREASE	DECREASE	NET BA
-0-	USD 3,000	-0-	USD 3,000

4. ALL OBLIGATING DOCUMENTATION AGAINST THIS BUDGET AUTHORIZATION
MUST SHOW THE APPROPRIATION, TREASURY BUREAU CODE, BUDGET/FUND
AUTHORIZATION, COST CENTER, SMART CODE AND OBJECT CLASS.

5. PLEASE TRANSFER CHARGES BACK TO WASHINGTON VIA FS-477 CITING
ABOVE CLASSIFICATION.

6. THIS BUDGET AUTHORIZATION IS AUTHORIZED AND ORIGINAL SIGN BY
ELIZABETH H. PROCTOR (202)482-5605 (DOA/OFM/2130T)

(ORIGIN: 2130/DOA/OFM/EHPROCTOR)

UNCLASSIFIED

BUDGET AND ACCOUNTING CLASSIFICATION (DATA/ELEMENTS)

Appropriation/Fund Symbols

<u>TITLE AND TREASURY SYMBOL</u>			<u>ITA APPROPRIATION SHORT CODE</u>
(1)	13X1250	Operations and Administration	J001
(2)	13X1250	Reimbursable Agreements Accounts	J008
(3)	13X1250	Domestic Hospitality	J015
(4)	13X1250	Information Products Expenses	J019
(5)	13X1250	Event and Business Facilitation Services Expenses	J020
(6)	13X1250	O&A Assistance for New Independent States Of the Former Soviet Union	J004
(7)	13X6539	Event and Business Facilitation Services Expenses Receipts and Refunds	J024
(8)	13X6540.12	Sales of Information Products and Refunds	J023
(9)	13X8501	Gifts and Bequests	J029
(10)	13F3845.12	Proceeds from Sales of Motor Vehicles	J084
(11)	13F3845.12	Proceeds from Sales of Furniture, Equipment, etc.(Operations and Administration)	J085
(12)	13F3845.12	Proceeds from Sales of Furniture, Equipment, etc.(Event and Information Products)	J086
(13)	139/01250	Operations and Administration - AID 1999/2000	J030
(14)	13-72X1010.012	Special Assistance Initiatives	J040

Fiscal Year Closing and Carryover Procedures - Fiscal servicing posts and/or FSC and RAMCs make careful reviews of all ITA obligation documents and records prior to the preparation and submission of September reports of obligations and expenditures. Meetings and discussions are held between post Administrative/Accounting representatives and the office of ITA Senior Commercial Officers, as required, to determine that all obligations are valid and documented in accordance with 4 FAM 050 and 200.

Withdrawal of unobligated balances as show in 4 FAM 270 - FISCAL YEAR CLOSING PROCEDURES, M-year Legislation can be summarized as follows: For FY 1991 and all subsequent fiscal years, single year appropriation and fund accounts are available for valid obligations through September 30 of that particular fiscal year. After expiring on September 30, UNOBLIGATED BALANCES for these expired appropriation and fund accounts are carried forward FIVE YEARS for making adjustments to previously established obligations and recognizing unrecorded obligations (but NOT for new obligations) for that particular expired appropriation and fund account. The adjusted amount may NOT EXCEED the original appropriation and allotment. No new obligations can be created with these unobligated balances after the close of the fiscal year pertaining to those funds.

Both obligated and unobligated balances for single and multi-year appropriation and fund accounts must be withdrawn and closed five years after the close of the fiscal year in which the funds expire. No disbursements can be made from a closed account. Valid invoices received for Valid obligations which have been closed must be obligated and disbursed from CURRENT year appropriation and fund accounts subject to a ONE PERCENT limitation rule. The obligation or disbursement may not exceed the original or allotment.

Increases to cover Overdraft of Unobligated Balances, Year-End Reports, Carryover Procedures and Year-End Conversion of Advance Accounts are accomplished as prescribed by 4 FAM 273, 274, 275, 276, respectively.

ITA No-Year Appropriation Accounting - With respect to ITA No-Year, Appropriation Short Code is at the front of the allotment Code/Group and is used for accounting purposes. The last digit of the fiscal year is shown as the second position of the short code to designate current FY, previous FY, Prior FYS, and M Accounts, the same way Department of State handles annual appropriations. This provides for combining management reports with Status of Funds, Obligations and Liquidations reports including prior year funds.

New FY 2000 accounts are opened by changing the second position of the Short Code to A0" for all 1999 accounts going forward and new accounts as shown in V. Allotment Code/Group. FY 1999, FY 1998, and FY 1997 accounts are maintained for unliquidated obligations.

American Payroll - The salaries and most allowances of ITA American employees stationed overseas are paid by the National Fiance Center (NFC) in New Orleans.

Foreign Service National Payroll - ITA Foreign Service National (FSN) employees are paid against post-held allotment code/groups by RAMCs and FSCs. FS-477 payroll data for FSN payrolls must be transmitted to the responsible posts under the State/Serviced Agency Uniform system.

Value-Added Tax (VAT) paid to suppliers of goods and services in certain countries may vary from zero to 38 percent, etc. In countries where Value-Added Tax is charged, and will be refunded under law or host country agreement, accounts receivables must be established as prescribed in 4 FAM 280. It is essential that these VAT charges be recovered and refunds made under the responsible allotments.

VAT has separate object classifications, i.e., 4161 for obligations and liquidations and 8161 for receivables and refunds, effective in Fiscal Year 1990 for ITA. They are published in 4 FAN App. A.

VAT will be charged directly to ITA's appropriation accounts in which obligations occur for purchases, etc. Example: Equipment purchase - Cost Dollars 500.00; Coding Strip for Obligations:
13X1250/02/J001/120/030444/1219/3122/100001 500.00 VAT - Cost Dollars 50.00;
Coding Strip for Obligations: 13X1250/02/1240/030444/1219/4161/100001 50.00.

When VAT obligations are established and applications are made to host countries for refunds, accounts receivables are established at the same time, as prescribed in 4 FAM 280. The object code for the receivable is 8161.

Refunds from VAT are credited to the account from which it was originally obligated and liquidated, except when the object classification is 8161. Example: VAT - Refund Dollars 50.00; Coding strip for Refund:
13X1250/02/J001/1240/932067/1219/8161/100001 - Dollars 50.00 Credit.

NOTE: When refunds for VAT occur, FMS will require the coding strip that was used for obligating and liquidating VAT, i.e.
13X1250/02/1240/030444/1219/4161/100001 (50.000 following example above.
Strip Code using subobject code 8161 should be used for the manual VAT receivable record.

