

PART SIX - STOCK AND INDUSTRIAL FUNDS**SECTION 61. AUTOMATED STOCK FUNDS****61.1 GENERAL.**

Use the procedures in this section when stock fund open item accounting is maintained on a computer

61.2 INTERNAL FILES.

Establish FSRs and PSRs for each stock fund division per instructions in section 13. See paragraph 13.17 for special batch or scheduled interface requirements.

61.3 MANDATORY DSRs FOR REIMBURSABLE ISSUES.

Establish a permanent DSR for each debtor in each stock fund division except cash sales (sales code 99). These DSRs are updated by the interface for net reimbursable issues. The open balances in these FSRs update the general ledger with a debit to 11501, sales code XX, and a credit to 40099. Use these data elements to establish permanent DSRs:

- a. Action code XP.
- b. FSRA and PSRA.
- c. Post code XD.
- d. Document identity ISXXX--replace the Xs with a zero and sales code to show the 3-character debtor code for non-PFMR sales, the proper AVFUEL debtor code, or the debtor code established for PFMR sales.
- e. Document-Save Indicator X.
- f. Technician Code. Enter technician code, if required locally.
- g. Debtor Code (TRT positions 93-95).

NOTE: At end-of-month, the GLA (XCC, XDC, and ZFF) from the materiel systems debits 40099 and credits 400 (sales code) for sales transactions, or debits 555 (sales code) and credits 40099 for return transactions.

61.4 BILLINGS.

Process billings per paragraph 48.5. If the office billed and the billing office are the same, or if the collection for a partial billing is received before the interface, move the billed amount from the unbilled stage (permanent DSR) to the collected stage by entering an action code XD or RD and post code FR transaction. If the office billed and the billing office are not the same, establish the billed amount in a separate DSR by using the following data elements. The balances in these DSRs are shown in the Air Force stock fund general ledger audit/update list as a credit to 40099 and a debit to 115XX,

sales codes. Use these elements to move bills from interface DSRs to billed DSRs:

- a. Action Code XD or RD
- b. DSRA.
- c. PSRA.
- d. Post Code FF.
- e. Amount.
- f. Document Type R.
- g. Document Number--Bill Number.
- h. Sales Code.

61.5 COLLECTIONS.

a. Use action code XD or RD, DSRA, PSRA, post code FR, amount, MAFR data, and sales and sales returns code I to record a collection to a permanent DSR. At month-end, the transaction updates the general ledger as a debit to 612, a credit to 40099, a debit to 40099, and a credit to 115XX. Process seller interfund billings per paragraph 19.36.

b. Use action code XD or FD, DSRA, PSRA, post code FR, amount, MAFR data, and sales and sales returns code I to record a collection to a DSR establish for the bill number. At month-end, the transaction updates the general ledger as a debit to 612, a credit to 40099, a debit to 40099, and a credit to 115XX.

c. Use action code XD, DSRA, PSRA, post code RF, amount, MAFR data, and sales and sales returns code T to record the repayment of a prior collection for sales returned. At month-end, the transaction updates the general ledger as a debit to 115XX, a credit to 40099, a debit to 40099, and a credit to 612.

d. Use action code XP, PSRA, FSRA, post code XR or RX (for repayment), amount, MAFR data, and sales and sales returns code I to record cash sale collections. At month-end, the transaction updates the general ledger as a debit to 612 and a credit to 40099.

61.6 DISBURSEMENTS.

Use action code XP, PSRA, FSRA, post code XE or EX (for refunds), amount, and MAFR data, leaving type vendor blank to record payments. This entry results in a debit to 50099 and a credit to 613. At month-end, the GLA (ZBL) output from the materiel systems credit 50099 and debit 500XX in the stock fund reporting system.

61.7 GLA TRANSACTIONS.

GLA inputs are general ledger postings to correct data interfaced from materiel systems. They are also used to enter transactions not made in the automated systems.

a. Correction of Interface Data. These entries are temporary postings to show valid data in the RCS HAF-ACF(M)7119 report. Reverse the entries in the next month, and enter the correction in the supply system to keep A&F materiel reports in agreement.

b. Transactions not Processed through Automated Supply Systems. These entries apply to transactions that update the general ledger, but are not made in the supply system. Consider the effect on related transactions when making these entries. For example, adjustments to accounts receivable DSRs (except post code FF) require GLA entries to adjust 400, sales code, or 555, sales code, as applicable.

(1) Accounts Receivable--Transfer-Out (DFAS-DE 7420.1-R). For other than aviation fuel, make a remote entry to reduce the balance in the permanent DSR. Use action code XD, DSRA, PSRA, post code FX, amount, sales and sales returns code I. Enter a GLA transaction to debit 614, sales code, and credit 40099 for the amount of sales transferred out.

(2) Dishonored Checks. Do not enter a GLA transaction even though a related transaction is not made in the materiel system. Use action code XP, PSRA, FSRA, post code RF, amount, MAFR data, document type R, sales code 93, and sales and sales returns code I to record the transaction. This entry reverses the collection (credit 612) and establishes the receivable (debit 115) in a separate DSR.

(3) Cash Over or Short (DFAS-DE 7420.1-R). Input GLA transaction to record cash over or short, debit 400 sales code 99 and credit 48001, or debit 59001 and credit 400 sales code 99, respectively.

(4) Write-Off of Uncollectible Accounts (DFAS-DE 7420.1-R). Make a remote entry to reduce the balance in the DSR. Use action code XD or FD, DSRA, PSRA, post code FX, amount, sale and sale return code I. Enter a GLA transaction to debit 59003 and credit 40099.

(5) Collection of Accounts Receivable which have been previously Written Off. Use action code XP, PSRA, FSRA, post code XR, amount, MAFR data and sales/sales return code I to record the collection. Enter a GLA transaction to debit 40099 and credit 59003.