

**SECTION 62. NONAUTOMATED STOCK FUNDS****62.1 GENERAL.**

The Air Force Academy and commissary divisions of the Air Force stock fund (AFSF) are considered nonautomated for the purposes of this manual. Books of original entry are maintained and the General A&F System is used to record disbursements and collections for the Merged Accountability and Fund Reporting System (MAFR)

**62.2 RECORDS.**

a. Air Force Academy. Establish FSRs and PSRs to record disbursement and collection transactions for MAFR reporting purposes only. Make all accounting entries manually per DFAS-DE 7420.1-R.

(1) 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 entry to record net change to accounts payable (GLSA 2000X) and purchases at cost (GLSA 500XX) is input with a contra to GLSA 50099. See DFAS-DE 7000.8-R.

(2) Reimbursements. Use action code XP, and post codes XR or RX to record reimbursements or negative reimbursements. The stock fund subsidiary code may be blank.

b. Commissary. Establish FSRs, PSRs, and DSRs as necessary to accomplish both MAFR and open receivable accounting (see section 61).

(1) Disbursements. Use action code XP, and post codes XE or EX for recording disbursement or refund MAFR data. These transactions update GLA 613 when the YO system generates general ledger account entries. Contra entry is GLSA 50099.

(2) Reimbursements. Use action code XP or XD (if DSRs are used for open receivable accounting), and post code XR, FR (if action code is XD), or RX or RF (for negative reimbursements), MAFR data, sale and sale return code I (if action code is XD), and sales code (if action code is XP). To record cash sales, establish a PSR for sales code 99. These transactions update GLA 612, GLSA 40099, and GLSAs 115XX (and 40099 if DSRs are used for open receivable accounting) when the YO system generates general ledger account entries.

(3) Billings. To record open receivables, provide automatic aging of receivables, and open document (uncollected receivable) reconciliation, establish DSRs as described in paragraph 61.3. Process collection of these open balances as described in paragraph 61.5. For manual maintenance of account receivables use books of original entry. Reference DFAS-DE 7000.8-R. Briefly, when billings are produced, they are recorded by entering a GLA transaction to debit 1150X sales code, credit 40099, debit 40099, and credit 400XX sales code. In the next month, the 1150X entry is reversed (e.g., debit 40099, credit 1150X sales code); the reversal entry also supports the eventual collection of the receivable.

**62.3 GENERAL LEDGER ACCOUNTING.**

Reference DFAS-DE 7000.8-R for general ledger entry format and data elements.

**62.4 AGING ACCOUNTS RECEIVABLE.**

If an account receivable is established using a DSR, it will age under program control providing the document type code is R. If the volume of account receivable is very low, age these accounts manually and adjust GLSA 11501 through 11505 balances by GLA input.

**62.5 ENTERING SALES TRANSACTIONS.**

Establish the PSRA for sales code 99 to enter cash sales. Enter change sales by GLA input when document summary records are not established to record the receivable. See paragraph 62.2b and section 61.

**62.6 REPORTS.**

Do AFSF general ledger trial balance reporting per DFAS-DE 7420.1-R and DFAS-DE 7000.8-R.