

Scenario: 1

General Operating Funds (OFA), Without Advance, Clearing Payment, Object class not 310 or 320

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000	48010000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg	10102000	10101100
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		61000000	21900000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		31070900	57000000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost			
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt Regular		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies			
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)		

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
31011000	31010100
31070900	31012000
41190000	44500100
44500200	45100100
45100300	46101000
46101100	46101200
46101300	49020000
61000000	57000000

Scenario: 2

General Operating Funds (OFA), Without Advance, Clearing Payment, Object class not 310 or 320 – STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100	
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100	
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100	
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100	
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000	
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000	
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200	
Requisition	Stripes to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES PR	S-Commitment	46101300	47000010	
Commitment to Obligation	Stripes to GL	47000020	Commitment-STRIPES PR/PO	47000030	Commitment-STRIPES PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030	
Purchase Order	PO	10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Oblig-Reg	10102000	10101100	
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000	
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid		47000040	48010000	
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)				
Receiving	PO	61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost	Generated by Oracle	61000000	21900000	
		10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated		reversal of Purchase Order entries from S-Oblig-Reg above. Reversal is automatic/generated by Oracle.	48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received			31070900	57000000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)				
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES PO				
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Rcpt Regular			
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated				
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations				

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)	49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
31011000	31010100
31070900	31012000
41190000	44500100
44500200	45100100
45100300	46101000
46101100	46101200
46101300	47000010
47000020	47000030
47000040	49020000
61000000	57000000

Scenario: 3

General Operating Funds (OFA), Without Advance, Clearing Payment Object Class 310 or 320

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000	48010000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg	10102000	10101100
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		19909300	21900000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		or	
		19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost		17209300	88020100
		17209300 (OC=320)	CWIP CLEARING ACCOUNT					
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt-Regular-PP&E		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)			

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)	49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
17209300	31010100
or	31012000
19909300	44500100
31011000	45100100
31070900	46101000
41190000	46101200
44500200	49020000
45100300	57000000
46101100	88010100
46101300	
88020100	

Scenario: 4

General Operating Funds (OFA), Without Advance, Clearing Payment Object Class 310 or 320 – STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200
Requisition	Stripes to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES PR	S-Commitment	46101300	47000010
Commitment to Obligation	Stripes to GL	47000020	Commitment-STRIPES PR/PO	47000030	Commitment-STRIPES PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030
Purchase Order	PO	10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Oblig-Reg	10102000	10101100
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid		47000040	48010000
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
Receiving	PO	19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost	Generated by Oracle	19909300	21900000
		17209300 (OC=320)	CWIP CLEARING ACCOUNT				or 17209300	
		10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	reversal of Purchase Order entries from S-Oblig-Reg above. Reversal is automatic/generated by Oracle.	48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		31070900	57000000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		88020100	88010100
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES PO	S-Rcpt-Regular-PP&E		
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field			
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)		

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
17209300	31010100
or	31012000
19909300	44500100
31011000	45100100
31070900	46101000
41190000	46101200
44500200	47000010
45100300	47000030
46101100	49020000
46101300	57000000
47000020	88010100
47000040	
88020100	

Scenario: 5

General Operating Funds (OFA), Without Advance, Non-Clearing Payment, Object Class not 310 or 320

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000	48010000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg	10102000	10101100
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		61000000	21900000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		31070900	57000000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost			
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt Regular		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid		49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
31011000	31010100
31070900	31012000
41190000	44500100
44500200	45100100
45100300	46101000
46101100	46101200
46101300	49020000
61000000	57000000

Scenario: 6

General Operating Funds (OFA), Without Advance, Non-Clearing Payment, Object Class not 310 or 320 - STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200
Requisition	Stripes to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES PR	S-Commitment	46101300	47000010
Commitment to Obligation	Stripes to GL	47000020	Commitment-STRIPES PR/PO	47000030	Commitment-STRIPES PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030
Purchase Order	PO	10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Oblig-Reg	10102000	10101100
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid		47000040	48010000
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
Receiving	PO	61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost	Generated by Oracle	61000000	21900000
		10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated		48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		31070900	57000000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)			
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES PO			
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Rcpt Regular		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable - Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment	AP	21100100	Accounts Payable - Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid		49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
31011000	31010100
31070900	31012000
41190000	44500100
44500200	45100100
45100300	46101000
46101100	46101200
46101300	47000010
47000020	47000030
47000040	49020000
61000000	57000000

Scenario: 7

General Operating Funds (OFA), Without Advance, Non-Clearing Payment, Object Class 310 or 320

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000	48010000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg	10102000	10101100
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		19909300	21900000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	or		
		19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost	17209300 (OC=320)	17209300	57000000
		17209300 (OC=320)	CWIP CLEARING ACCOUNT			88020100	88010100	
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt-Regular-PP&E		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)			

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		AP Invoice	AP	21900000	Accounts Payables - Accrued Cost			
AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid		49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
17209300	31010100
or	31012000
19909300	44500100
31011000	45100100
31070900	46101000
41190000	46101200
44500200	49020000
45100300	57000000
46101100	88010100
46101300	
88020100	

Scenario: 8

General Operating Funds (OFA), Without Advance, Non-Clearing Payment, Object Class 310 or 320 - STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100	
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100	
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100	
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100	
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000	
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000	
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200	
Requisition	Stripes to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES PR	S-Commitment	46101300	47000010	
Commitment to Obligation	Stripes to GL	47000020	Commitment-STRIPES PR/PO	47000030	Commitment-STRIPES PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030	
Purchase Order	PO	10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Oblig-Reg	10102000	10101100	
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000	
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid		47000040	48010000	
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)				
Receiving	PO	19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost	Generated by Oracle	19909300	21900000	
		17209300 (OC=320)	CWIP CLEARING ACCOUNT				or 17209300		
		10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	reversal of Purchase Order entries from S-Oblig-Reg above. Reversal is automatic/generated by Oracle.	48010000	57000000	
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		31070900	88010100	
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		88020100	49010000	
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES PO				
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field		S-Rcpt-Regular-PP&E		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated				
31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations						

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid		49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
17209300	31010100
or	31012000
19909300	44500100
31011000	45100100
31070900	46101000
41190000	46101200
44500200	47000010
45100300	47000030
46101100	49020000
46101300	57000000
47000020	88010100
47000040	
88020100	

Scenario: 9

General Operating Funds (NOFA), Without Advance, Clearing Payment, Object Class not 310 or 320

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000	48010000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg	10102000	10101100
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		61000000	21900000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		31070900	57000000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost			
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt Regular		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)	49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
31011000	31010100
31070900	31012000
41190000	44500100
44500200	45100100
45100300	46101000
46101100	46101200
46101300	49020000
61000000	57000000

Scenario: 10

General Operating Funds (NOFA), Without Advance, Clearing Payment, Object Class not 310 or 320 – STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100	
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100	
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100	
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100	
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000	
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000	
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200	
Requisition	Stripes to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES PR	S-Commitment	46101300	47000010	
Commitment to Obligation	Stripes to GL	47000020	Commitment-STRIPES PR/PO	47000030	Commitment-STRIPES PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030	
Purchase Order	PO	10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Oblig-Reg	10102000	10101100	
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000	
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid		47000040	48010000	
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)				
Receiving	PO	61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost	Generated by Oracle	61000000	21900000	
		10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated		reversal of Purchase Order entries from S-Oblig-Reg above. Reversal is automatic/generated by Oracle.	48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received			31070900	57000000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)				
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES PO				
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Rcpt Regular			
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated				

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)	49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
31011000	31010100
31070900	31012000
41190000	44500100
44500200	45100100
45100300	46101000
46101100	46101200
46101300	47000010
47000020	47000030
47000040	49020000
61000000	57000000

Scenario: 11

General Operating Funds (NOFA), Without Advance, Clearing Payment, Object Class 310 or 320

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100	
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100	
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100	
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100	
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000	
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000	
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200	
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000	
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000	48010000	
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg	10102000	10101100	
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000	
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid				
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000	49010000	
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		19909300	21900000	
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		or		
		19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost		17209300	31070900	57000000
		17209300 (OC=320)	CWIP CLEARING ACCOUNT				88020100	88010100	
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt-Regular-PP&E			
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated				
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations				
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid				
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)				

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)	49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
17209300	31010100
or	31012000
19909300	44500100
31011000	45100100
31070900	46101000
41190000	46101200
44500200	49020000
45100300	57000000
46101100	88010100
46101300	
88020100	

Scenario: 12

General Operating Funds (NOFA), Without Advance, Clearing Payment, Object Class 310 or 320 - STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100	
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100	
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100	
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100	
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000	
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000	
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200	
Requisition	Stripes to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES PR	S-Commitment	46101300	47000010	
Commitment to Obligation	Stripes to GL	47000020	Commitment-STRIPES PR/PO	47000030	Commitment-STRIPES PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030	
Purchase Order	PO	10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Oblig-Reg	10102000	10101100	
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000	
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid		47000040	48010000	
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)				
Receiving	PO	19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost	Generated by Oracle	19909300	21900000	
		17209300 (OC=320)	CWIP CLEARING ACCOUNT				or 17209300		
		10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	reversal of Purchase Order entries from S-Oblig-Reg above. Reversal is automatic/generated by Oracle.	48010000	49010000	
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		31070900	57000000	
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		88020100	88010100	
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES PO				
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field		S-Rcpt-Regular-PP&E		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated				
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations				

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid	Clearing Payment (TC is reversed in Oracle)	49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
17209300	31010100
or	31012000
19909300	44500100
31011000	45100100
31070900	46101000
41190000	46101200
44500200	47000010
45100300	47000030
46101100	49020000
46101300	57000000
47000020	88010100
47000040	
88020100	

Scenario: 13

General Operating Funds (NOFA), Without Advance, Non-Clearing Payment, Object Class not 310 or 320

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000	48010000
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg	10102000	10101100
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid			
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		61000000	21900000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		31070900	57000000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost			
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt Regular		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid		49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
31011000	31010100
31070900	31012000
41190000	44500100
44500200	45100100
45100300	46101000
46101100	46101200
46101300	49020000
61000000	57000000

Scenario: 14

General Operating Funds (NOFA), Without Advance, Non-Clearing Payment, Object Class not 310 or 320 – STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100	
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100	
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100	
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100	
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000	
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000	
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200	
Requisition	Stripes to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES PR	S-Commitment	46101300	47000010	
Commitment to Obligation	Stripes to GL	47000020	Commitment-STRIPES PR/PO	47000030	Commitment-STRIPES PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030	
Purchase Order	PO	10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Oblig-Reg	10102000	10101100	
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000	
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid		47000040	48010000	
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)				
Receiving	PO	61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost	Generated by Oracle	61000000	21900000	
		10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated		48010000	49010000	
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		31070900	57000000	
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	Reversal of Purchase Order entries from S-Oblig-Reg above. Reversal is automatic/generated by Oracle.			
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES PO				
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field		S-Rcpt Regular		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated				
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations				
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid				

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid		49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
31011000	31010100
31070900	31012000
41190000	44500100
44500200	45100100
45100300	46101000
46101100	46101200
46101300	47000010
47000020	47000030
47000040	49020000
61000000	57000000

Scenario: 15

General Operating Funds (NOFA), Without Advance, Non-Clearing Payment, Object Class 310 or 320

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100	
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100	
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100	
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100	
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000	
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000	
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200	
Requisition	PO	46101300	Allotments, Realized Resources (Obligated By Field)	47000000	Commitments	Commitment	46101300	47000000	
Purchase Order	PO	47000000	Commitments	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	47000000	48010000	
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Obligation-Reg	10102000	10101100	
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000	
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid				
Receiving	PO	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	Generated by Oracle	48010000	49010000	
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		19909300	21900000	
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		or 17209300		
		19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost			31070900	57000000
		17209300 (OC=320)	CWIP CLEARING ACCOUNT						
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	Receipt-Regular-PP&E		88020100	88010100
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated				
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations				
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid				
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Capitalized Pp&E (Contra)				
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900	

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		AP Payment	AP	21100900	Accounts Payable, Non-Federal			
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid		49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
17209300	31010100
or	31012000
19909300	44500100
31011000	45100100
31070900	46101000
41190000	46101200
44500200	47000000
45100300	49020000
46101100	57000000
46101300	88010100
47000000	
88020100	

Scenario: 16

General Operating Funds (NOFA), Without Advance, Non-Clearing Payment, Object Class 310 or 320 - STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Warrant	FV	10100100	Fund Balance With Treasury - Warrants (Hq Only)	31010100	Unexpended Appropriations - Warrants (Hq Only)	Warrant	10100100	31010100
Appropriation	FV	41190000	Other Appropriations Realized	44500100	Unapportioned Authority - Appropriated	Appropriation	41190000	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority – Apportioned	45100100	APPORTIONMENTS, Available	Apportionment	44500200	45100100
Allotment – Issued	FDS TO GL	10101100	Fund Balance With Treasury - Unobligated Allotments Received – Field	31011100	Unexpended Appropriations - Allotments Received	Allotment	10101100	31011100
		31011000 (No Allottee)	Unexpended Appropriations - Allotments Issued (Hq Only)	10101000 (No Allottee)	Fund Balance With Treasury - Allotments Issued (Hq Only)		31011000	10101000
		45100300	APPORTIONMENTS, Allotted	46101000	Allotments, Realized Resources (Hq Transferred To Field)		45100300	46101000
Allocation	FBS TO GL	46101100	Allotments, Realized Resources (Received By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	Allocate	46101100	46101200
Requisition	Stripes to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES PR	S-Commitment	46101300	47000010
Commitment to Obligation	Stripes to GL	47000020	Commitment-STRIPES PR/PO	47000030	Commitment-STRIPES PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030
Purchase Order	PO	10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Oblig-Reg	10102000	10101100
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated		31011100	31012000
		46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid		47000040	48010000
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
Receiving	PO	19909300 (OC=310)	DOE FA ASSET CLEARING ACCOUNT	21900000	Accounts Payables - Accrued Cost	Generated by Oracle	19909300	21900000
		17209300 (OC=320)	CWIP CLEARING ACCOUNT				or 17209300	
		10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	10102000	Fund Balance With Treasury - Obligated	reversal of Purchase Order entries from S-Oblig-Reg above. Reversal is automatic/generated by Oracle.	48010000	49010000
		31012000	Unexpended Appropriations - Obligated	31011100	Unexpended Appropriations - Allotments Received		31070900	57000000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		88020100	88010100
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES PO			
		10102000	Fund Balance With Treasury - Obligated	10101100	Fund Balance With Treasury - Unobligated Allotments Received - Field	S-Rcpt-Regular-PP&E		
		31011100	Unexpended Appropriations - Allotments Received	31012000	Unexpended Appropriations - Obligated			
		31070900	Unexpended Appropriations - Used, All Other	57000000	Expended Appropriations			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		47000040	Commitment-STRIPES PO	46101300	Allotments, Realized Resources (Obligated By Field)			
		88020100	Purchases Of Capitalized Pp&E	88010100	Purchase Of Cap Pp&E(Contra)			
AP Invoice	AP	21900000	Accts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100900	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf	21200900	10100300
		49010000	Delivered Orders -Oblig, Unpaid	49020000	Delivered Orders -Oblig, Paid		49010000	49020000

Ending Trial Balance	
Debit	Credit
10100100	10100300
10102000	10101000
17209300	31010100
or	31012000
19909300	44500100
31011000	45100100
31070900	46101000
41190000	46101200
44500200	47000010
45100300	47000030
46101100	49020000
46101300	57000000
47000020	88010100
47000040	
88020100	