

Scenario: 1

Reimbursable Work (OFA) – RW003 Funds, Order without Advance, Non-Clearing Payment

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300
Order w/o Advance	FBS TO GL	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42210000	42100400
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	Obligation-RW	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	48010000 61000000 13109300 42510000	49010000 21900000 52000900 42210000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost			
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other	Receipt-RW-OFA		
		42510000	Reimbursements And Other Income Earned-Receiveable	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AR Invoice (Transaction Type = RW-OFA Invoice)	AR	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	13109300	Accounts Receivable, Unbilled, Federal	Generated by Oracle (No Transaction Code)	1310RD00	13109300
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	Generated by Oracle	10100200 42520100	1310RB00 42510000
		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	1310RB00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 19, 18, 21, 23)			
		42520100	Reimbursements And Other Income Earned-Collected Federal	42510000	Reimbursements And Other Income Earned-Receiveable			

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 (Non Clearing)	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
10100200	10100300
1310RD00	1310RB00
42100100	42100200
42100300	42100400
42520100	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	49020000
61000000	52000900

Scenario: 2

Reimbursable Work (OFA) – RW003 Funds, Order without Advance, Non-Clearing Payment - STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300
Order w/o Advance	FBS TO GL	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42210000	42100400
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200
Requisition	STRIPES to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES TO GL PR	S-Commitment	46101300	47000010
Commitment to Obligation	STRIPES to GL	47000020	Commitment-STRIPES TO GL PR/PO	47000030	Commitment-STRIPES TO GL PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030
Purchase Order	STRIPES to PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	S-Oblig-RW	47000040	48010000
		47000040	Commitment-STRIPES TO GL PO	46101300	Allotments, Realized Resources (Obligated By Field)			
Receiving PO	PO	61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost	Generated by Oracle	61000000 48010000 42510000	21900000 49010000 42210000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)			
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES TO GL PO			
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other	S-Rcpt-RW-OFA	(Net effect is correct)	
		42510000	Reimbursements And Other Income Earned-Receiveable	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)			
		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 TO GL PO	46101300	Allotments, Realized Resources (Obligated By Field)			
AR Invoice (Transaction Type = RW-OFA Invoice)	AR	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	13109300	Accounts Receivable, Unbilled, Federal	Generated by Oracle (No Transaction Code)	1310RD00	13109300
	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	Generated by Oracle	10100200 42520100	1310RB00 42510000
	AP	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	1310RB00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 19, 18, 21, 23)	Collect-RW-w/o Adv (TC is reversed in Oracle)	21900000	21100100
		42520100	Reimbursements And Other Income Earned-Collected Federal	42510000	Reimbursements And Other Income Earned-Receiveable	Collect-RW-w/o Adv (TC is reversed in Oracle)		
		21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle		
	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100	21200900
	FV	10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	Payment (TC is reversed in Oracle)	21200900 49010000	10100300 49020000
		21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Treas Conf		
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid			

Ending Trial Balance	
Debit	Credit
10100200	10100300
1310RD00	1310RB00
42100100	42100200
42100300	42100400
42520100	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	47000010
47000020	47000030
47000040	49020000
61000000	52000900

Scenario: 3

Reimbursable Work (OFA) – RW003 Funds, Order without Advance, with FAC, Non-Clearing Payment

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300
Order w/o Advance	FBS TO GL	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42210000	42100400
Order w/o Advance (FAC)		92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	92990000	Reimbursable And Other Income - Other (Departmental Added Factor)		92210000	92990000
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	Obligation-RW	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	48010000	49010000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost		61000000	21900000
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other		13109300	52000900
		42510000	Reimbursements And Other Income Earned-Receiveable	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	Receipt-RW-OFA	42510000	42210000
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid		46101300	49010000
AR Invoice Line 1 – (Cost) (Transaction Type = RW-OFA Invoice)	AR	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	13109300	Accounts Receivable, Unbilled, Federal	Generated by Oracle (No Transaction Code)	1310RD00	13109300
AR Invoice Line 2 – (FAC)		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	13109300	Accounts Receivable, Unbilled, Federal	Generated by Oracle	1310RD00	52000900
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other	Bill-RW-w/o-Adv-FAC	92510000	92210000

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
		92510000	Reimbursements And Other Income Earned - Receivables (Departmental Added Factor)	92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)				
Receipt 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	Generated by Oracle	10100200 42520100	1310RB00 42510000	
		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	1310RB00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 19, 18, 21, 23)				Collect-RW-w/o Adv (TC is reversed in Oracle)
		42520100	Reimbursements And Other Income Earned-Collected Federal	42510000	Reimbursements And Other Income Earned-Receiveable				
Receipt 2 (FAC)		10100200	Fund Balance With Treasury - Sf 224 Collections	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	Generated by Oracle	10100200 92520000	1310RB00 92510000	
		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	1310RB00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 19, 18, 21, 23)				Collect-RW-woAdv FAC (TC is reversed in Oracle)
		92520000	Reimbursements And Other Income Earned - Collected (Departmental Added Factor)	92510000	Reimbursements And Other Income Earned - Receivables (Departmental Added Factor)				
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100	
AP Payment (Non Clearing)	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 49010000	10100300 49020000	
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid				

Ending Trial Balance	
Debit	Credit
10100200	10100300
1310RD00	1310RB00
42100100	42100200
42100300	42100400
42520100	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	49020000
61000000	52000900
92520000	92990000

Scenario: 4

Reimbursable Work (OFA) – RW003 Funds, Order without Advance, with FAC, Non-Clearing Payment - STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100	
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100	
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200	
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300	
Order w/o Advance	FBS TO GL	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42210000	42100400	
Order w/o Advance (FAC)		92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	92990000	Reimbursable And Other Income - Other (Departmental Added Factor)		92210000	92990000	
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200	
Requisition	STRIPES to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES TO GL PR	S-Commitment	46101300	47000010	
Commitment to Obligation	STRIPES to GL	47000020	Commitment-STRIPES TO GL PR/PO	47000030	Commitment-STRIPES TO GL PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030	
Purchase Order	STRIPES to PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	S-Oblig-RW	47000040	48010000	
		47000040	Commitment-STRIPES TO GL 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	
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		reversal of Purchase Order entries from S-Oblig-RW above. Reversal is automatic/generated by Oracle.	48010000	49010000
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES TO GL PO			13109300	52000900
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other	S-Rcpt-RW-OFA	42510000	42210000	
		42510000	Reimbursements And Other Income Earned-Receiveable	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)				

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 TO GL PO	46101300	Allotments, Realized Resources (Obligated By Field)			
AR Invoice Line 1 – (Cost) (Transaction Type = RW-OFA Invoice)	AR	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	13109300	Accounts Receivable, Unbilled, Federal	Generated by Oracle (No Transaction Code)	1310RD00	13109300
AR Invoice Line 2 – (FAC)		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	13109300	Accounts Receivable, Unbilled, Federal	Generated by Oracle	1310RD00 92510000	52000900 92210000
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other	Bill-RW-w/o-Adv-FAC		
		92510000	Reimbursements And Other Income Earned - Receivables (Departmental Added Factor)	92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)			
Receipt 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	Generated by Oracle	10100200 42520100	1310RB00 42510000
		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	1310RB00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 19, 18, 21, 23)	Collect-RW-w/o Adv (TC is reversed in Oracle)		
		42520100	Reimbursements And Other Income Earned-Collected Federal	42510000	Reimbursements And Other Income Earned-Receiveable			
Receipt 2 (FAC)		10100200	Fund Balance With Treasury - Sf 224 Collections	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	Generated by Oracle	10100200 92520000	1310RB00 92510000
		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	1310RB00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 19, 18, 21, 23)	Collect-RW-woAdv FAC (TC is reversed in Oracle)		
		92520000	Reimbursements And Other Income Earned - Collected (Departmental Added Factor)	92510000	Reimbursements And Other Income Earned - Receivables (Departmental Added Factor)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment (Non Clearing)	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 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid			

Ending Trial Balance

Debit	Credit
10100200	10100300
1310RD00	1310RB00
42100100	42100200
42100300	42100400
42520100	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	47000010
47000020	47000030
47000040	49020000
61000000	52000900
92520000	92990000

Scenario: 5

Reimbursable Work (OFA) – RW003 Funds, Order with Advance, Non-Clearing Payment

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300
Order w/ Advance	FBS TO GL	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42210000	42100400
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	23101100	Advances From Others - Other Federal Agencies - Collections (Scc 19, 18, 21, 23)	Generated by Oracle	10100200	23101100
		42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	Adv-RW OFA Coll	42220100	42210000
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	Obligation-RW	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	48010000	49010000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost		61000000	21900000
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other	Receipt-RWADVOFA	23109300	52000900
		42520100	Reimbursements And Other Income Earned-Collected Federal	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)		42520100	42220100
		46103000	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AR Invoice (Transaction Type = ADVRW-REV)	AR	23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	Generated by Oracle	23103100	23109300
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle	23101100	23103100

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		23101100	Advances From Others – Other Federal Agencies – Collections (Scc 19, 18, 21, 23)	23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)			
		23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
		42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	Adv-RW OFA Coll		
		42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000 21100100	
AP Payment (Non Clearing)	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 49020000	
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders – Obligations, Paid			

Ending Trial Balance	
Debit	Credit
10100200	10100300
42100100	42100200
42100300	42100400
42520100	42220100
44500200	44500100
45900200	45900100
45900400	45900300
46101300	46101200
61000000	49020000
	52000900

Scenario: 6

Reimbursable Work (OFA) – RW003 Funds, Order with Advance, Non-Clearing Payment – STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100	
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100	
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200	
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300	
Order w/ Advance	FBS TO GL	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42210000	42100400	
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	23101100	Advances From Others - Other Federal Agencies - Collections (Scc 19, 18, 21, 23)	Generated by Oracle	10100200	23101100	
		42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)		Adv-RW OFA Coll	42220100	42210000
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200	
Requisition	STRIPES to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES TO GL PR	S-Commitment	46101300	47000010	
Commitment to Obligation	STRIPES to GL	47000020	Commitment-STRIPES TO GL PR/PO	47000030	Commitment-STRIPES TO GL PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030	
Purchase Order	STRIPES to PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	S-Oblig-RW	47000040	48010000	
		47000040	Commitment-STRIPES TO GL 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	
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		reversal of Purchase Order entries from S-Oblig-RW above. Reversal is automatic/generated by Oracle.	48010000	49010000
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES TO GL PO			23109300	52000900
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other			42520100	42220100
					S-Rcpt-RWADVOFA				

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		42520100	Reimbursements And Other Income Earned-Collected Federal	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		47000040	Commitment-STRIPES TO GL PO	46101300	Allotments, Realized Resources (Obligated By Field)			
AR Invoice (Transaction Type = ADVRW-REV)	AR	23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	Generated by Oracle	23103100	23109300
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle	23101100	23103100
		23101100	Advances From Others – Other Federal Agencies – Collections (Scc 19, 18, 21, 23)	23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)			
		23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
		42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	Adv-RW OFA Coll		
		42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment (Non Clearing)	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
10100200	10100300
42100100	42100200
42100300	42100400
42520100	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	47000010
47000020	47000030
47000040	49020000
61000000	52000900

Scenario: 7

Reimbursable Work (OFA) – RW003 Funds, Order with Advance, with FAC, Non-Clearing Payment

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300
Order w/ Advance	FBS TO GL	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42210000	42100400
Order w/o Advance (FAC)		92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	92990000	Reimbursable And Other Income - Other (Departmental Added Factor)		92210000	92990000
Receipt 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	23101100	Advances From Others - Other Federal Agencies - Collections (Scc 19, 18, 21, 23)	Generated by Oracle	10100200	23101100
		42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)		42220100	42210000
Receipt 2 (FAC)		10100200	Fund Balance With Treasury - Sf 224 Collecitons	23101100	Advances From Others - Other Federal Agencies - Collections (Scc 19, 18, 21, 23)	Generated by Oracle	10100200	23101100
		92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)	92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)		92220000	92210000
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	Obligation-RW	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	48010000	49010000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost		61000000	21900000
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other	Receipt- RW-OFA	23109300	52000900
		42520100	Reimbursements And Other Income Earned-Collected Federal	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)		42520100	42220100

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		46103000	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AR Invoice Line 1 (Cost) (Transaction Type = RW-OFA Advance)	AR	23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	Generated by Oracle	23103100	23109300
AR Invoice Line 2 (FAC)		23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)	13109300	Accounts Receivable, Unbilled, Federal	Generated by Oracle	23103100 92520000	52000900 92220000
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other	Adv-RW-OFA-Rev-FAC		
		92520000	Reimbursements And Other Income Earned - Collected (Departmental Added Factor)	92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)			
Receipt 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle	23101100	23103100
		23101100	Advances From Others – Other Federal Agencies – Collections (Scc 19, 18, 21, 23)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
		23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
		42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	Adv-RW OFA Coll		
		42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)			
Receipt 2 (FAC)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle	23101100	23103100
		23101100	Advances From Others – Other Federal Agencies – Collections (Scc 19, 18, 21, 23)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
		23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
		92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)	92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	Adv-RW OFA Coll-FAC		
		92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment (Non Clearing)	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	Generated by Oracle	21100100	21200900

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		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 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders – Obligations, Paid			

Ending Trial Balance	
Debit	Credit
10100200	10100300
42100100	42100200
42100300	42100400
42520100	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	49020000
61000000	52000900
92520000	92990000

Scenario: 8

Reimbursable Work (OFA) – RW003 Funds, Order with Advance, with FAC, Non-Clearing Payment - STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300
Order w/ Advance	FBS TO GL	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42210000	42100400
Order w/o Advance (FAC)		92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	92990000	Reimbursable And Other Income - Other (Departmental Added Factor)		92210000	92990000
Receipt 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	23101100	Advances From Others - Other Federal Agencies - Collections (Scc 19, 18, 21, 23)	Generated by Oracle	10100200	23101100
		42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)		42220100	42210000
Receipt 2 (FAC)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	23101100	Advances From Others - Other Federal Agencies - Collections (Scc 19, 18, 21, 23)	Generated by Oracle	10100200	23101100
		92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)	92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)		92220000	92210000
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200
Requisition	STRIPES to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES TO GL PR	S-Commitment	46101300	47000010
Commitment to Obligation	STRIPES to GL	47000020	Commitment-STRIPES TO GL PR/PO	47000030	Commitment-STRIPES TO GL PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030
Purchase Order	STRIPES to PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	S-Oblig-RW	47000040	48010000
		47000040	Commitment-STRIPES TO GL PO	46101300	Allotments, Realized Resources (Obligated By Field)			
Receiving	PO	61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Costs	Generated by Oracle	61000000	21900000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		reversal of Purchase Order entries from	48010000
							23109300	52000900
							42520100	42220100

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES TO GL PO	S-Oblig-RW above. Reversal is automatic/generated by Oracle.			
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other		S-Rcpt-RW-NOFA		
		42520100	Reimbursements And Other Income Earned-Collected Federal	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)				
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid				
		47000040	Commitment-STRIPES TO GL PO	46101300	Allotments, Realized Resources (Obligated By Field)				
AR Invoice Line 1 (Cost) (Transaction Type = RW-OFA Advance)	AR	23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	Generated by Oracle	23103100	23109300	
AR Invoice Line 2 (FAC)		23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)	13109300	Accounts Receivable, Unbilled, Federal	Generated by Oracle	23103100 92520000	52000900 92220000	
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other	Adv-RW-OFA-Rev-FAC			
		92520000	Reimbursements And Other Income Earned - Collected (Departmental Added Factor)	92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)				
Receipt 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle	23101100	23103100	
		23101100	Advances From Others – Other Federal Agencies – Collections (Scc 19, 18, 21, 23)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)				
		23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)				
		42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	Adv-RW OFA Coll			
		42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)				
Receipt 2 (FAC)		10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle	23101100	23103100	
		23101100	Advances From Others – Other Federal Agencies – Collections (Scc 19, 18, 21, 23)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)				
		23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)				

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)	92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	Adv-RW OFA Coll-FAC		
		92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	Generated by Oracle	21900000	21100100
AP Payment (Non Clearing)	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
10100200	10100300
42100100	42100200
42100300	42100400
42520100	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	47000010
47000020	47000030
47000040	49020000
61000000	52000900
92520000	92990000

Scenario: 9

Reimbursable Work (NOFA) – RW004 Funds, Order with Advance, Non-Clearing Payment

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300
Order w/ Advance	FBS TO GL	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42220200	42100400
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	Generated by Oracle (No Transaction Code)	10100200	23101900
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	Obligation-RW	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	48010000	49010000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost		61000000	21900000
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other	Receipt-RW-NOFA	23109300	52000900
		42520200	Reimbursements And Other Income Earned-Collected Non Federal	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)		42520200	42220200
		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
AR Invoice (Transaction Type = RW-NON-FEDERAL)	AR	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	Generated by Oracle (No Transaction Code)	23103900	23109300
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle (No Transaction Code)	23101900	23103900
		23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
		23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment (Non Clearing)	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
10100200	10100300
42100100	42100200
42100300	42100400
42520200	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	49020000
61000000	52000900

Scenario: 10

Reimbursable Work (NOFA) – RW004 Funds, Order with Advance, Non-Clearing Payment - STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300
Order w/ Advance	FBS TO GL	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42220200	42100400
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	Generated by Oracle (No Transaction Code)	10100200	23101900
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200
Requisition	STRIPES to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES TO GL PR	S-Commitment	46101300	47000010
Commitment to Obligation	STRIPES to GL	47000020	Commitment-STRIPES TO GL PR/PO	47000030	Commitment-STRIPES TO GL PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030
Purchase Order	STRIPES to PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	S-Oblig-RW	47000040	48010000
		47000040	Commitment-STRIPES TO GL 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
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		reversal of Purchase Order entries from	48010000 23109300 42520200

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES TO GL PO	S-Oblig-RW above. Reversal is automatic/generated by Oracle.			
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other		S-Rcpt-RW-NOFA		
		42520200	Reimbursements And Other Income Earned-Collected Non Federal	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)				
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid				
		47000040	Commitment-STRIPES TO GL PO	46101300	Allotments, Realized Resources (Obligated By Field)				
AR Invoice (Transaction Type = RW-NON-FEDERAL)	AR	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	Generated by Oracle (No Transaction Code)	23103900	23109300	
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle (No Transaction Code)	23101900	23103900	
		23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)				
		23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)				
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900	
AP Payment (Non Clearing)	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
10100200	10100300
42100100	42100200
42100300	42100400
42520200	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	47000010
47000020	47000030
47000040	49020000
61000000	52000900

Scenario: 11

Reimbursable Work (NOFA) – RW004 Funds, Order with Advance, with FAC, Non-Clearing Payment

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300
Order w/ Advance	FBS TO GL	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42220200	42100400
		92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)	92990000	Reimbursable And Other Income - Other (Departmental Added Factor)		92220000	92990000
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	Generated by Oracle (No Transaction Code)	10100200	23101900
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	Obligation-RW	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	Generated by Oracle	48010000	49010000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost		61000000	21900000
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other		23109300	52000900
		42520200	Reimbursements And Other Income Earned-Collected Non Federal	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)	42520200	42220200	
		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
AR Invoice – Line 1 (Cost) (Transaction Type = RW- NON- FEDERAL)	AR	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	Generated by Oracle (No Transaction Code)	23103900	23109300
AR Invoice – Line 2 (FAC)		23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	Generated by Oracle (No Transaction Code)	23103900 92520000	52000900 92220000
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other	Adv-RW-NOFA-Rev- FAC		
		92520000	Reimbursements And Other Income Earned - Collected (Departmental Added Factor)	92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)			
Receipt Line 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle (No Transaction Code)	23101900	23103900
		23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
		23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
Receipt Line 2 (FAC)		10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle (No Transaction Code)	23101900	23103900
		23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
		23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	Generated by Oracle	21900000	21100900
AP Payment (Non Clearing)	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
10100200	10100300
42100100	42100200
42100300	42100400
42520200	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	49020000
61000000	52000900
92520000	92990000

Scenario: 12

Reimbursable Work (NOFA) – RW004 Funds, Order with Advance, with FAC, Non-Clearing Payment - STRIPES

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority - Appropriated	RW Appropriation	42100100	44500100
Apportionment	FDS TO GL	44500200	Unapportioned Authority - Apportioned	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	RW Apportionment	44500200	45900100
Allotment – Issued	FDS TO GL	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	RW Allotment Issued	45900200	42100200
Allotment – Received	FDS TO GL	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	RW Allotment Received	42100300	45900300
Order w/ Advance	FBS TO GL	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	N/A	42220200	42100400
		92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)	92990000	Reimbursable And Other Income - Other (Departmental Added Factor)		92220000	92990000
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	Generated by Oracle (No Transaction Code)	10100200	23101900
Allocation	FBS TO GL	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	RW Allocate	45900400	46101200
Requisition	STRIPES to GL	46101300	Allotments, Realized Resources (Obligated By Field)	47000010	Commitment-STRIPES TO GL PR	S-Commitment	46101300	47000010
Commitment to Obligation	STRIPES to GL	47000020	Commitment-STRIPES TO GL PR/PO	47000030	Commitment-STRIPES TO GL PR/PO (Offset)	S-Commit-to-Ob	47000020	47000030
Purchase Order	STRIPES to PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	S-Oblig-RW	47000040	48010000
		47000040	Commitment-STRIPES TO GL PO	46101300	Allotments, Realized Resources (Obligated By Field)		47000040	48010000
Receiving	PO	61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost	Generated by Oracle	61000000	21900000
		48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)		reversal of Purchase Order entries from	48010000

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect		
		Debit		Credit			Debit	Credit	
		46101300	Allotments, Realized Resources (Obligated By Field)	47000040	Commitment-STRIPES TO GL PO	S-Oblig-RW above. Reversal is automatic/generated by Oracle.			
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other		S-Rcpt-RW-NOFA		
		42520200	Reimbursements And Other Income Earned-Collected Non Federal	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)				
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid				
		47000040	Commitment-STRIPES TO GL PO	46101300	Allotments, Realized Resources (Obligated By Field)				
AR Invoice – Line 1 (Cost) (Transaction Type = RW-NON-FEDERAL)	AR	23103900	Advances From Others - All Other - Costs Incurred (Sc 60)	23109300	Advances from Others - Suspense - Costs Incurred	Generated by Oracle (No Transaction Code)	23103900	23109300	
AR Invoice – Line 2 (FAC)		23103900	Advances From Others - All Other - Costs Incurred (Sc 60)	23109300	Advances from Others - Suspense - Costs Incurred	Generated by Oracle (No Transaction Code)	23103900	52000900	
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other	Adv-RW-NOFA-Rev-FAC	92520000	92220000	
		92520000	Reimbursments And Other Income Earned - Collected (Departmental Added Factor)	92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)				
Receipt Line 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle (No Transaction Code)	23101900	23103900	
		23101900	Advances From Others - All Other - Collections (Sc 19, 21, 23, 18)	23103900	Advances From Others - All Other - Costs Incurred (Sc 60)				
		23103900	Advances From Others - All Other - Costs Incurred (Sc 60)	23103900	Advances From Others - All Other - Costs Incurred (Sc 60)				
Receipt Line 2 (FAC)		10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	Generated by Oracle (No Transaction Code)	23101900	23103900	
		23101900	Advances From Others - All Other - Collections (Sc 19, 21, 23, 18)	23103900	Advances From Others - All Other - Costs Incurred (Sc 60)				
		23103900	Advances From Others - All Other - Costs Incurred (Sc 60)	23103900	Advances From Others - All Other - Costs Incurred (Sc 60)				

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 (Non Clearing)	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
10100200	10100300
42100100	42100200
42100300	42100400
42520200	44500100
44500200	45900100
45900200	45900300
45900400	46101200
46101300	47000010
47000020	47000030
47000040	49020000
61000000	52000900
92520000	92990000