```sql
CREATE PROCEDURE SP_POVOAR_OLTP AS
INSERT INTO OLTP.TB_CLIENTE VALUES        (1, 'JOSE', 'ZÉ', '19841207', '99998888', 'RUA A', '78987456545', '1234'),
                                          (2, 'JOSEANE', 'JOSE', '19901017', '99997777', 'RUA B', '78980258256', '4321'),
                                          (3, 'JOSEFA', 'JO', '19770109', '99887766', NULL, '78946845123', '2468')

INSERT INTO OLTP.TB_FUNCIONARIO VALUES    (10, 'JOAO', '19900201', '97987987', 'RUA C', 1000, '987963321', '3692'),
                                          (20, 'JOANA', '19941213', '97987579', 'RUA C', 1500, '987926821', '4561')

INSERT INTO OLTP.TB_CATEGORIA VALUES      (100, 'ALIMENTOS'),
                                          (200, 'PRODUTOS DE LIMPEZA'),
                                          (300, 'HIGIENE PESSOAL'),
                                          (400, 'DOCES'),
                                          (500, 'FRIOS'),
                                          (600, 'BEBIDAS')

INSERT INTO OLTP.TB_DIVIDA VALUES  (1000, 1, 10, 100, '20180808',50),
                                   (1001, 1, 20, 300, '20180808',120),
                                   (1002, 3, 10, 600, '20180808',200),
                                   (1003, 2, 20, 300, '20180808',30)

INSERT INTO OLTP.TB_PAGAMENTO VALUES     (2000, 1, 10, '20180908', 150),
                                         (2001, 2, 10, '20180912', 150),
                                         (2002, 3, 20, '20180820', 30)
```