Compound entry to both types of accounts required to record budget authority and funds available.

Transactions to execute the budget are contained in the budget execution accounts. During this accounting phase transactions are not posted to the proprietary accounts. Transactions begin posting to the proprietary accounts when performance has been received.

Compound entry required to both types of accounts when performance has been received or an accrual established.

Compound entry required to both types of accounts to record cash disbursements. Budgetary transaction complete unless a refund or error correction is required.

Transactions to track disposition of assets obtained with appropriations are captured in the proprietary accounts. Amounts to be either capitalized or expensed, as appropriate.