**Accounts 439200 and 530000 - Used for Keying Only**

**439200 -- Keying account for Budgeted Fund Balance -- Authorized or Certified**

This account is used only for keying in combination with accounting rules to post balances to the 639200 Budgeted Fund Balance-Authorized or 689200 Budgeted Fund Balance-Certified account. The account is on the NCAS master company AAAA, but it is not a valid account for posting and cannot have a balance for cash basis or GAAP basis reporting. The account is being documented on the chart of accounts to explain its usage. In particular, it may be necessary to key to the account to clear suspense and post to the 639200/689200 accounts. Refer to the accounting rules for clearing suspense for additional information.

**530000 -- Keying account for Reserve for Encumbrance**

This account is used only for keying in combination with accounting rules to post balances to the 830000 PO Reserve for Encumbrance or 030000 AP Reserve for Encumbrance account.  The account is on the NCAS master company AAAA, but it is not a valid account for posting and cannot have a balance for cash basis or GAAP basis reporting.  The account is being documented on the chart of accounts to explain its usage.  In particular, it may be necessary to key to the account to clear suspense and post to the 830000/030000 accounts.  Refer to the accounting rules for clearing suspense for additional information.