

DATE: June 14, 2012

TO: Agency Fiscal Officers and External CPA Firms

FROM: Greg S. Griffin, State Accounting Officer

RE: Accounting Policy Posted to SAO Website: Control/Clearing Accounts

Please find attached an accounting policy titled “Control/Clearing Accounts – Balancing Requirements.” The document can be viewed on the SAO website from the Accounting Policy Manual index page (SAO.Georgia.gov > [Policies](#) > [Accounting Policy Manual](#)) or accessed directly at the following link:

http://sao.georgia.gov/vgn/images/portal/cit_1210/11/62/185960074AM_COA_Control_ClearingAccounts.pdf

This policy was developed to incorporate Accounting Directive (AD) 201103 into the body of the statewide Accounting Policy Manual and to add instructions for the new clearing accounts that were established to account for transactions handled via the Concur Travel and Expense Management System. AD 201103 is superseded by the attached policy.

Questions your staff may have regarding this policy can be directed to either Alan Skelton (askelton@sao.ga.gov) or SAO_Reporting@sao.ga.gov.

CC: Debbie Dlugolenski Alford, Chief Financial Officer and Director – Office of Planning and Budget

Alan Skelton, Deputy Director – State Accounting Office