



Nathan Deal
Governor

Thomas Alan Skelton, CPA
State Accounting Officer

DATE: October 17, 2014

TO: Chief Financial Officers

FROM: Alan Skelton, State Accounting Officer *TAS*

RE: Spending Order Policy

The spending order policy that was announced by OPB at the FMC Conference last month is posted to the SAO website at the following location: [Home](#) » [Policies and Procedures](#) » [Business Process Policies](#) » [Selected Budget](#).

The policy is effective as of **10/1/2014** and requires agencies to spend federal and other funds prior to state funds and also requires a reserve request letter to be submitted for any funds, other than federal, which the agency does not intend to remit to the state treasury. Please read to policy for specific language and context. Please direct any questions via email to sao_reporting@sao.ga.gov.