



DATE: August 6, 2025

TO: Agency Heads and Chief Financial Officers

FROM: Kristina A. Turner, Deputy State Auditor

SUBJECT: Submission of Contract Data with Nonprofit Organizations

The Official Code of Georgia Annotated (O.C.G.A), Section 50-20-5 requires that “state organizations entering into agreements with nonprofit organizations shall report to the state auditor all such agreements and shall provide each individual nonprofit organization’s name, fiscal year end, contract amount, and other information as required by the state auditor.”

**The Department of Audits and Accounts is compiling a listing of all contracts initiated as well as contract payments to nonprofit organizations made between July 1, 2024, and June 30, 2025.**

This information will be included in the *Report of State Organization Contracts with Nonprofit Organizations* for the year ended June 30, 2025. The *Report of State Organization Contracts with Nonprofit Organizations* will indicate which state entities, as well as any administratively attached state organizations, did not comply with O.C.G.A. §50-20-5. The report will be provided to the General Assembly in early 2026. In order to summarize the information in time to present it to the General Assembly, we are requesting that you submit the contract data as described in this memorandum no later than **September 19, 2025**.

The information requested above should be submitted to the NPO Contract Submission application. To access that application, [click here](#). Please note that if your agency or any of your administratively attached organizations do not contract with nonprofit organizations, you are required to use this application to certify that no contracts exist.

The information included in the following table should be used to assist you in preparing the data for submission.

<b>Data Collected</b>	<b>Description</b>
Will payment span multiple State fiscal years?	Respond yes if contract or grant awarded with payments made in at least two fiscal years. Note that multiple year contracts include any contract awarded in one fiscal year with payments made in a subsequent year.

If so, how many fiscal years?	Contract data will be prepopulated for future data submissions for the duration of the contract or grant.
Grant or Contract Number	Grant or contract number must be printable characters. Examples of characters not accepted are the Euro sign, dagger, double dagger, small tilde, modifier letter circumflex accent, etc.
Grant or Contract Date	Grant or contract date must be within the reporting fiscal year unless multiple year contract is indicated with payments that span multiple fiscal years.
Federal Employer Identification Number (F E I N) of Nonprofit Organization (NPO)	Based on information previously submitted to the Georgia Department of Audits (DOAA), the F E I N of the nonprofit organization will be populated when entering the contract data. If the nonprofit organization does not exist in our database, you will receive an error message. Request that the organization be added.
Name of NPO	Based on information previously submitted to DOAA, the name of the nonprofit organization will be populated when entering the contract data. If the nonprofit organization does not exist in our database, you will receive an error message. Request that the organization be added.
Date of the Nonprofit Organization's Fiscal Year End	When requesting that an organization be added to our database, please ensure that the correct date of the fiscal year end for the nonprofit organization is entered. The fiscal year end date will be used to determine their compliance status with requirements of O.C.G.A. §50-20.
State Chart of Account (SCOA) Number	State Chart of Accounts includes two accounts for contractual services and grants with nonprofit organizations. The two accounts are 653200 Contracts – Nonprofit Organizations and 707012 Grants – Nonprofit Organizations. Also, review additional accounts such as 707030-707038 Grants – G D E C L for relevant transactions.

Total State Contract Amount	Enter the total State contract amount indicated in the agreement. For multiple year contracts, the total contract amount for State awards will be entered in the first year. Total contract amounts will be prepopulated for subsequent years. Note that multiple year contracts also include any contract awarded on one fiscal year with payments made in a subsequent year.
State Payment Amount (payments made during fiscal year)	Payment information should include only the payments made for the reporting fiscal year.
Total Federal Contract Amount	Enter the total Federal contract amount indicated in the agreement. For multiple year contracts, the total contract amount for Federal awards will be entered in the first year. Total contract amounts will be prepopulated for subsequent years. Note that multiple year contracts also include any contract awarded on one fiscal year with payments made in a subsequent year.
Federal Payment Amount (payments made during fiscal year)	Payment information should include only the payments made for the reporting fiscal year.
Assistance Listing Number (ALN) for Pass-Through Amounts	Assistance Listing Number (ALN) formally called the CFDA number.
Purpose of Grant or Contract	Grant or contract purpose must be printable characters. Examples of characters not accepted are the Euro sign, dagger, double dagger, small tilde, modifier letter circumflex accent, etc.

The O.C.G.A. Sections 50-20-1 through 8 provide auditing and reporting requirements for nonprofit organizations contracting with entities of the State of Georgia. The total amount of expenditures from federal or state funding sources determines whether nonprofit organizations are required to submit audited or unaudited financial statements to the State Auditor and each contracting state organization within 180 days of the close of its fiscal year. Please review these code sections and familiarize yourself with the responsibilities of state organizations contracting with nonprofit organizations. Nonprofit organizations are required to submit financial statements to our office based on the contract data submitted by state organizations. Financial statements should be submitted using our submission application. To access the submission application, [click here](#). If you cannot electronically submit, please send us an e-mail at [npo@audits.ga.gov](mailto:npo@audits.ga.gov). To send an e-mail to us, [click here](#).

We have compiled a list of references and other key information for you to familiarize yourself with prior to submitted your data.

**Tips to Make Your Submission Successful**

Item For Review:	
Award Amounts Agree to Agency Records	Review award amounts to ensure that amounts reported agree to agency records.
Reasonableness of Award Amounts	Award amounts should be reasonable and are not likely to be small amounts such as \$1, \$2 or \$10. Reasons will be required for reporting small amounts.
Reasonableness of Payment Amounts	Payment amounts should be reasonable and are not likely to be small amounts such as \$1, \$2 or \$10. Reasons will be required for reporting small amounts.
Contract Payments Reported	Data submitted should cover contract payments made during the entire State Fiscal Year (July 1 through June 30). Our application will not allow contract payments outside of the fiscal year being reported.
Contract Payments Reported – Multiple-Year Contracts	For multiple year contracts, only the payments made for the reporting fiscal year should be included.
State Chart of Accounts - Nonprofit Organizations	The State’s chart of accounts includes two accounts for contractual services and grants with nonprofit organizations. They are: 653200 Contracts – Nonprofit Organizations and 707012 Grants – Nonprofit Organizations.
State Chart of Accounts – Grants - GDECL	Additionally accounts 707030-707038 Grants – G D E C L should be reviewed for relevant transactions.
Contract Purpose - Readability	Contract purposes should be easily readable and understandable to the users/readers of the contract report.

Contract Purpose - Completeness	Contract purposes should include the reason for the contract or grant. Examples of submissions with incomplete purposes include renewal of contract/grant, extension of contract/grant, increase funds, and amendment to contract/grant.
Contract Purpose - Abbreviations	Abbreviations should be properly defined for the purposes to be understandable.

<b>Other Items for Consideration</b>	
State Organizations	State organizations include all departments, boards, bureaus, commissions, authorities and other such organizations whose financial activities and balances are included within the State of Georgia Annual Comprehensive Financial Report.
Grant	A grant is a financial award given to an organization to be used toward a specific purpose.
Contract	A contract is a legally binding agreement between two parties.
Federal Employer Identification Number (FEIN) and Entity Name	Based on information previously submitted to DOAA, the name and F E I N of the nonprofit organization will be populated when entering the contract data. If the nonprofit organization does not exist in our database, you will receive an error message. Request that the organization be added.
Contract Information, Entity Name, FEIN and Date of Entity's Fiscal Year End	The contract information, F E I N, and the date of the nonprofit organization's fiscal year end should also be reviewed very carefully. The F E I N should be reviewed to ensure that the contract data is entered for the correct nonprofit organization. The date of the organization's fiscal year end will be used to determine their compliance status with requirements of O.C.G.A. §50-20.

Contracts Not Included in Data Submission	The O.C.G.A. §50-20-8(b) identifies contracts not subject to the provisions of O.C.G.A. §50-20. Generally, exceptions are procurement contracts used to buy goods or services from vendors, individual employment contracts and benefit payments on behalf of individuals for health care or other services. Please do not report contracts which meet the exception criteria.
Entities Not Considered as Nonprofit Organizations	Grants and contracts with entities that are not considered to be nonprofit organizations should not be reported. Typically these grants and contracts would be those with (1) county governments, municipalities, other political subdivisions, regional commissions (formerly regional development centers) which have separate reporting requirements to DOAA; (2) local boards of education or local school systems; (3) community service boards; (4) housing authorities (unless a housing authority creates a nonprofit organization, then the contract to the nonprofit organization should be reported); (5) any entity that is part of the State of Georgia reporting entity, including units of the University System of Georgia; and (6) federal government agencies.
Multi-Year Contracts	For multiple year contracts, the total contract amount for State or Federal awards will be entered in the first year. Total contract amounts will be prepopulated for subsequent years.
Contracts Paid in Subsequent Year	Multiple year contracts also include any contract awarded in one fiscal year with payments made in a subsequent year.

Due to the volume of contract payments entered, please allow sufficient time for completing the submission process by the specified deadline, keeping in mind that several steps may require DOAA approval prior to submission of your contract data.

If you have any questions or require any additional information, please email [npo@audits.ga.gov](mailto:npo@audits.ga.gov) or contact Jackie Neubert at (404) 651-8938, Sunila Birmingham at (404) 732-9102, or Karen Rodgers at (404) 651-5397. Thank you in advance for your cooperation.