



State of South Carolina  
**Office of Comptroller General**

1200 Senate Street  
305 Wade Hampton Office Building  
Columbia, South Carolina 29201


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RICHARD ECKSTROM, CPA  
COMPTROLLER GENERAL

WILLIAM E. GUNN  
CHIEF OF STAFF

**MEMORANDUM**

TO: Agency Chief Financial Officers and Accounts Payable Managers

FROM: Ronnie Head, CPA   
Senior Assistant Comptroller General

DATE: October 13, 2022

SUBJECT: Provisos 117.21 and 118.19(D) Requirements

Please note Proviso 118.19(D) requires “*for purposes of item (B)(78) and all items thereafter*” that “*funds **shall not be disbursed** until verification that receiver’s organization is registered as a business, nonprofit, or charitable organization with the South Carolina Secretary of State’s office.*”

Proviso 117.21 directs “*each state agency receiving funds that are a direct appropriation to a non-profit organization, prior to disbursing the funds, shall require from each recipient organization a plan of how the state funds will be spent and how the expenditures will provide a public benefit. The Executive Budget Office, Department of Administration shall provide each state agency with a standard form for collecting the information required...*”

Therefore, when submitting *applicable* documents to our office for processing, please include the following as attachments to each document and this information must be the **first** pages of the attachment before any other documentation is provided:

- 1) A *photocopy* of the specific numeric section in paragraph (B) of Proviso 118.19 that lists the contribution – *with the recipient organization and the contribution amount highlighted (highlighting is essential).*
- 2) A copy of the completed Form as required by Proviso 117.21 and,
- 3) A copy of the receiver organization’s registration as obtained from the SC Secretary of State’s office as required by Proviso 118.19 (D).

In addition to the above request, please note that these expenditures must be coded to General Ledger Account # 5180750000-AID ENTITIES.

You may reach out to Jennifer Hairston at [jhairston@cg.sc.gov](mailto:jhairston@cg.sc.gov) or 803-734-2540 should you have questions.