



# State of South Carolina

## Office of the Governor

MARK SANFORD  
GOVERNOR

OFFICE OF EXECUTIVE  
POLICY AND PROGRAMS

### FISCAL / TECHNICAL ASSISTANCE MEMORANDUM (F01-09)

**To:** ESG Subrecipients  
**From:** Thomas Welch, Senior Audit Manager  
**Date:** May 8, 2009  
**Subject:** Match Documentation

The deadline for submission of match documentation as you all know is May 15, 2009. This memo is in response to the questions of what is sufficient documentation of the match. There are several methods of match for ESG and each has different documentation. We have outlined the main sources of match below.

**Cash Expenditures:** Expenditures of cash for salaries, supplies, equipment, client assistance, etc can be verified by an accounting report from the agency's accounting system. Please remember we should be able to see that the cash sources agree to those noted on your budget and the expenditures should be within the period of availability. Timesheets, mileage reports and other supporting documentation of match is not requested at this time. This information will be subject to review during the OEO Audit Division's Field Monitoring.

**In-Kind and Volunteer Hours:** This match is not as easy to verify as cash expenditures. To verify this information we ask that you submit the log or volunteer reports as the Agency should be maintaining for their records so that we can verify the hours of match and the calculation of the match. If the in-kind is clothing, food, supplies, etc please provide the report used to accept the goods and the fair market value accessed on the items as match.

**Building Match:** If you use your building as match please provide acknowledgement that you have used your building as match (this can be accomplished via letter). If you have an updated appraisal of the building please provide this in addition to the letter.

Please ensure that this documentation is accurate and reconciles to the budget on file. After receipt of this documentation, we will review it to ensure you have met your match requirement. Failure to provide match documentation will result in disallowed cost and further review by OEO.

If you have any questions regarding proper documentation, please call me (803) 734-0691 or email me at [welch@oepp.sc.gov](mailto:welch@oepp.sc.gov).

C: Ashlie Lancaster, Director  
OEO ESG, Fiscal, and Audit Staff  
OEO file