



U.S. ELECTION ASSISTANCE COMMISSION
1335 East West Highway – Suite 4300
Silver Spring, MD 20910

Instructions for HAVA Grant Financial and Progress Reporting

The Election Assistance Commission uses the standard federal 425 form for financial reporting. EAC also requires grantees to submit a narrative that describes progress towards the grant objectives and identifies expenditures for the year related to the state plan and objectives. All FFRs and progress narratives are due to the EAC each year by December 31 for the preceding 12-month period ending on September 30.

States must submit separate reports for each individual grant from EAC. Grantees will find a fillable FFR form 425 with general instructions on the EAC website at <https://www.eac.gov/payments-and-grants/reporting/>. After you complete it, print just the form, save it, and submit it to EAC in a format that is 508 compliant (accessible to all individuals with disabilities). Submit your reports electronically by the due date to:

HAVAFunding@eac.gov

If you cannot submit the report electronically, you can mail it to:

State HAVA Funding Reports
U.S. Election Assistance Commission
1335 East-West Highway, Suite 4300
Silver Spring, MD 20910

Please note that reporting is cumulative for the budget period. In 2018, EAC completed a process to close most 251 and 101 expended funds and issued a grant amendment (Notice of Grant Award) to carry over only unexpended federal, state or interest funds into a new grant period. For those grants, expenditures are cumulative only from the beginning of the project/budget period indicated on the NGA issued with your closeout letters, usually 10/1/2018. For your Election Security grant and any 251 and 101 grants that were NOT closed, refer to last year's FFR or your most recent NGA for the correct project/budget period start date as you prepare the next report to ensure you capture the correct cumulative amounts.

Your expenditures should come directly from and reconcile to your accounting system. In addition, you must maintain backup documentation for all expenditures and have it readily available for audit purposes. A 2019 annotated FFR and FAQs-Federal Financial Report can be found on EAC's website at <https://www.eac.gov/payments-and-grants/reporting/> to help you complete the FFR accurately. Use the annotated FFR and the instructions below to complete the report.

1. COMPLETING THE FFR, Form 425

A. Use the form and follow the federal SF 425 Instructions at:

https://www.eac.gov/sites/default/files/eac_assets/1/6/SF425.pdf

B. Download the form and save it as a new document before completing it. We recommend you open it in a Chrome Browser and save it as a PDF file. The form should calculate totals for you, but does not allow negative numbers nor does it allow you to override any automatic calculations to enter negative numbers. For example, if your required state share is \$850,000 (Line 10i) and you actually expended \$925,000 (Line 10j), the total recipient share will be automatically calculated on Line 10k as 0.00. You will not be able to change the amount on Line 10k to show **-\$75,000**, but you may make a note of the additional expenditure in the Remarks box.

C. Note the following EAC-specific guidance for completing the SF 425.

Box 2: In addition to the grant agreement number and the CFDA number from your Notice of Grant Award, enter the HAVA section number for the funds on which you are reporting (251, 101 or 2018 Election Security funds).

Box 6: All EAC reporting is annual. Check the annual box, unless you have expended all funds and are submitting a Final FFR.

Box 8, Project/Grant Period: These boxes are programmed to accept only dates in the form of MM/DD/YYYY. After “From” enter the starting date of your grant from your most recent Notice of Grant Award or from your prior FFR. Remember to use the start date from the NGA you received recently for your 251 or 101 grant if EAC closed the grant. After “To” enter either **01/01/9999** if you are reporting on 251 or earlier 101 funds, or **3/22/2023** if you are reporting on your 2018 HAVA Election Security grant.

Lines 10a – 10c: Do not use these lines. For EAC grants they are duplicative of lines 10 (d – h).

Line 10d: For your Election Security grant and any 251 or 101 grants that were NOT closed as of 9/30/2018, enter the total amount of your EAC award. For 251 and 101 grants that were closed on an interim basis, your federal funds authorized is the sum of the amount of the federal share shown as carried over and any additional funds awarded as shown on the NGA. Do not include any interest on the federal share or earned program income. Interest is reported on Line 10(l) and net program income is reported in the Recipient Share section.

Line 10e: Report federal expenditures beginning from the budget period start date on your NGA. For most 251 and 101 grants that date will be 10/1/2018 or 10/1/2017, based on the interim closeout of the grant EAC recently completed.

Line 10i: For your Election Security grant and any 251 or 101 grants that were NOT closed as of 10/1/2018, enter the cumulative sum of the required state share (usually 5%) + the

portion of interest earned on the state match + net program income, if earned. For 251 and 101 grants that were closed on an interim basis, enter the sum of the amount of the State Share shown as carried over on the NGA and all state interest and program income earned in the 2019 reporting period.

Line 10j: Report state expenditures beginning from the grant period start date on your NGA. For most 251 and 101 grants that date will be 10/1/2018, based on the closeout of the grant EAC recently completed.

Program Income, Box 10, Lines 11 – 10o: Used by EAC exclusively to track federal interest earned. Do not use this section to report program income earned or program income expenditures.

Box 10, Line 10l: For your Election Security grant and any 251 or 101 grants that were NOT closed as of 10/1/2018, enter the cumulative sum of the interest earned on the federal share only. Do not report program income or interest earned on the state share in this section. For 251 and 101 grants closed on an interim basis, report the sum of the amount of interest carried over on the NGA and the interest earned as of the start date on the NGA, usually 10/1/2018.

Box 10, Line 10m: Do not use this line.

Box 10, Line 10n: For your Election Security grant and any 251 or 101 grants that were NOT closed as of 10/1/2018, enter the cumulative sum of the interest expended on the federal share only. For 251 and 101 grants that were closed, enter the amount of federal expenditures paid for with interest earned beginning with the start date on your NGA, usually as of 10/1/2018.

2. COMPLETING THE PROGRESS NARRATIVE

In addition to the 425, EAC requires a narrative describing progress on activities supported under each grant. Follow these guidelines to provide that narrative.

HAVA Title II, Section 251 Requirements Payments

- A list of expenditures for each activity supported under the grant with a total of all those expenditures for the year;
- The number and type of any voting equipment purchased with HAVA funds; and
- An analysis and description of activities funded to meet HAVA requirements and how such activities conform to the submitted State Plan.

HAVA Title I, Section 101 Grant Funds (Not 101 Election Security Grants)

- A list of expenditures for each activity supported under the grant with a total of all those expenditures for the year;
- The number and type of any voting equipment purchased with HAVA funds; and
- An analysis and description of activities funded to meet HAVA requirements and how such activities conform to the submitted State Plan.

HAVA Title I, Section 101 Election Security Grant Funds

- A list of expenditures for each Program Category (E.g., Voting Equipment, Auditing) to which the state allocated funds on the EAC Budget Worksheet with a total of all those expenditures for the year;
- An analysis and description of activities by Program Category to which the state allocated funds on the EAC Budget Worksheet and how those activities meet the plans outlined in the Program Narrative;
- Descriptions of the major categories of subgrant activities local voting districts will accomplish with the funds (if the state subgranted funds during the reporting period to local election districts);
- A description of any security training conducted and the number of participants; and
- The number and type of any voting system-related equipment purchased with HAVA funds.

3. CHECKS BEFORE YOU SUBMIT THE REPORT

- Is the form signed?
- Is any data missing? Have you completed all the required boxes and lines on the form?
- Have you checked all math to make sure there are no errors?
- Have you recorded federal interest in the right place? On Line 10(l)?
- Have you reported expenditures covered with federal earned interest on Line 10(n), NOT Line 10(m)?
- If you are claiming indirect costs, have you calculated the amount correctly? Do you have an approved negotiated rate?
- If funds are fully expended, is the report marked as “Final”?

4. CHECKS FOR SUPPORTING DOCUMENTATION

- Are all the costs claimed included on the approved budget?
- Do the costs claimed on the FFR reconcile to your accounting system?
- Is there sufficient supporting documentation for all the claimed expenses on file in your agency?
- If you are claiming salary costs on the FFR, are they properly supported with an appropriate timekeeping system?
- If you are charging equipment with grant funds, do you have a comprehensive inventory list on file in your office?
- If you have used funds for promotional or marketing expenses, have you confirmed their allowability?
- Have funds been used for capital improvements? If so, do you have EAC approval?