The Election Assistance Commission (EAC) requires all grantees to submit a financial report using the EAC Federal Financial Report form which is adapted from the SF425. Starting in 2022, EAC is requiring the use of GrantSolutions to prepare and submit the FFR.

**Due dates.** FFRs are due to the EAC on a biannual or quarterly basis. Reports for Section 101 and Section 251 grants are due every six months by April 30 for the period ending March 31 and by December 29 for the period ending September 30. Election Security reports are quarterly and due by January 30 for the period ending December 31, April 30 for the period ending March 31, August 30 for the period ending July 31, and December 29 for the period ending September 30.

Financial data reported on the FFR is always cumulative over the life of the grant.

**Submission Instructions.** States must submit separate reports for each individual grant from EAC. Financial data for the FFR is submitted through GrantSolutions. EAC registered all active grants for each state in GrantSolutions. Authorized users for each state received an email from GrantSolutions with instructions on how to set up their accounts. [Recorded training webinars](https://www.eac.gov/recorded-training-webinars) for using GrantSolutions are available on the EAC website. Instructions can also be found on the [GrantSolutions website](https://www.grantsolutions.org).

Your expenditures should come directly from and reconcile to your accounting system. In addition, you must maintain back-up documentation supporting all expenditures and have it readily available for audit purposes.

### I. COMPLETING THE FFR

To access the FFR you must first log into GrantSolutions using Login.gov.

Once you are in GrantSolutions, you will need to navigate to the Online Data Collection (OLDC) tool which can be found in the Avatar Drop Down Menu in the upper right-hand corner of the Grants List Screen. In OLDC, select “Report Form Entry” in the menu. You will then find the FFR by choosing the grant Program Name and selecting Federal Financial Report under Report Name. All grantees will have their Election Security grant in the system, and many states will also have 251 and/or older 101 grants. Entering the data in GrantSolutions is straightforward and fields that have been pre-populated or are auto-calculated will be greyed out. The fields that are auto-populated are generated from data supplied by EAC, including data in most boxes 1 through 9 with the exception of the following:

**Box 6:** For annual reports due December 29, check the annual box. For quarterly reports due January, April 30, and August 30 check Quarterly. For semi-annual reports due on April 30 check Semi-Annual. If you have expended all federal funds and interest earned and are ready to submit the Final FFR, check Final.

**Box 7:** Basis of Accounting. Check Cash or Accrual. Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing the FFR. Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.

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**EAC also requires grantees to submit progress reports that describe activities accomplished during the year and associated expenditures related to the state plan and objectives. The progress report is also submitted in GrantSolutions using the Online Data Collection (OLDC) tool. Please refer to the EAC Progress Report Guidance for more information.**
A. Transactions. Enter your expenditure data in Section 10, Transactions. You will enter the following:

- **Line b** Cash Disbursements. Enter the amount of cumulative expenditures. It should be the same amount you enter on Line e.

- **Line e** Federal share of expenditures. Report federal expenditures from the beginning of the project period. For Section 251 and older 101 grants, the project period began sometime in 2004 or 2005. The Election Security grant project period began 3/23/2018.

  This is a change from EAC’s 2019 instructions for reporting on active 101 grants EAC closed on an interim basis. In 2019, you only reported on carryover authorized amounts and expenditures. Going forward you will always report on cumulative amounts and expenditures for federal funds, state match, interest earned, and program income earned from the beginning of the project period.

- **Line f** Federal share of unliquidated obligations. If you have any costs incurred during the reporting period that you have not yet paid, enter them here as unliquidated obligations.

- **Line i** Total recipient share required: Report your cumulative required state match, interest earned on your state share and all program income from the beginning of the grant project period. See the instructions for the Box 12 Remarks section below for additional data EAC needs on state interest and program income earned.

- **Line j** Recipient share of expenditures. Report cumulative expenditures from the beginning of the grant project period paid for with state funds, the interest earned on state funds and program income. See the instructions for the Box 12 Remarks section below for additional data EAC needs on state interest and program income earned.

- **Line l** Total Federal program income earned. Report the cumulative sum of the interest earned on the federal share only from the beginning of the grant project period. This is a change from EAC’s 2020 instruction for reporting federal interest and program income. Do not report federal interest earned in this section. See the instructions for the Box 12 Remarks section below for additional data EAC needs on state interest and program income earned.

- **Line m** Program Income expended in accordance with the deduction alternative. Do not use this line. EAC uses the additive method, not the deductive method that is reported in this box.

- **Line n** Program Income expended in accordance with the addition alternative. Enter the cumulative amount of funds expended with program income on this line from the beginning of the grant project period. This is a change from EAC’s 2020 instruction for reporting federal interest and program income. Do not report federal interest expended in this section. See the instructions for the Box 12 Remarks section below for additional data EAC needs on state interest and program income expended.

- **Line p** Total Federal interest earned. Lines p – r: This section is new as of December 2022 and is used to track federal interest. Enter the cumulative sum of the interest earned on the federal share only from the beginning of the grant project period.

- **Line q** Federal Interest expenditures. Lines p – r: This section is new as of December 2022 and is used to track federal interest. Enter the cumulative amount of funds expended with federal interest earned on this line from the beginning of the grant project period.
B. Indirect Expense. Enter your indirect cost data in Section 11, Indirect Expense. If you did not apply indirect costs to your federal or state share you can skip this section.

a. Type of agreement. Select Provisional, Predetermined, Final, or Fixed.
b. Rate. Enter the indirect cost rate(s) in effect during the reporting period
c. Period from and to. Enter the beginning and ending effective dates for the rate(s).
d. Base. Enter the amount of the base against which the rate(s) was applied.
e. Amount charged. Enter the amount charged during the time period specified. (Multiply 11b. x 11d.)
f. Federal Share. Identify what portion of the amount reported in 11e. is Federal Share.

C. Remarks. Enter your current year state interest and program income data and remarks in Section 12, Remarks. This is a required section. Use this section to enter the data below as well as any other information needed to clarify amounts on your FFR.

a. State Interest Earned: Enter the current year amount earned (not cumulative)
b. State Interest Expended: Enter the current year amount expended (not cumulative)
c. Program Income Earned: Enter the current year amount earned (not cumulative)
d. Program Income Expended: Enter the current year amount expended (not cumulative)
e. Program Income Earned Breakdown: List each source of program income individually next to each amount (federal interest earned is not program income)
f. Comments: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation: Program Income Earned Breakdown: List each source of program income individually next to each amount (federal interest earned is not program income)

If you did not earn or expend program income or state interest, you will report $0, but you must report.

Box 12 Remarks Example:
State interest earned: $84,360
State interest expended: $45,300
Program income earned total: $22,421
Program income expended: $0
Program income earned breakdown: $12,000 Source: Sale of registration list $10,421 Source: Sale of Vehicle
Comments: Due to an accounting system error, federal expenditures (lines 10b and 10e) reflect a correction for the previous quarter report in the amount of $919.
II. SUPPORTING DOCUMENTATION CHECKLIST

☐ All costs claimed are included on the approved budget.

☐ The costs claimed on the FFR reconcile to the accounting system.

☐ There is sufficient supporting documentation for all the claimed expenses on file.

☐ If you are claiming indirect costs, you have calculated the amount correctly. You have an approved negotiated rate or are using a de minimis rate.

☐ Salary costs claimed on the FFR are properly supported with an appropriate timekeeping system.

☐ Grant-funded equipment is tracked and documented on a comprehensive inventory list on file.

☐ You have confirmed allowability of any promotional or marketing expenses.

☐ Funds used for capital improvements have prior approval from EAC.

III. FREQUENTLY ASKED QUESTIONS (FAQs)

A. Where do we record interest earned on State matching funds?

Cumulative interest earned on state matching funds is reported on Line 10i as part of the Total Recipient Share Required. You will also provide a current year state interest amounts in Section 12, Remarks.

B. Where do we report interest earned on the federal share?

Cumulative interest earned on the federal share is reported in the Federal Interest section on line 10p. We must track interest generated on federal funds separately, so we have dedicated lines 10p, q and r to this purpose. Federal interest is not program income. (Program income is reported on lines 10l, n, and o and in Section 12).

C. What is net program income?

Program income is income you earn as a direct result of activities supported under the grant. For example, if you developed cyber security training materials with grant funds and charge your voting districts for them, the funds you receive in payment are program income. Net program income is the amount of income remaining after deducting the costs of providing the materials to voting districts, such as shipping costs. If you include expenses incurred related to program income in the expenditures on the report, you should report total program income on Line 10l, not net income.

D. Where do we report program income earned and expended?

Cumulative program income earned is reported on line 10l, and cumulative program income expended is reported on line 10n (the EAC uses the additive and not the deductive method for reporting program income expenditures). Current year program income amounts are reported in Box 12 Remarks – current year program income earned is reported on line12c, and current year program income expended is reported on line 12d. If you are reporting any current year program income, you should also report the income sources and amounts on line 12f.

E. Do we report our EAC funds on one FFR form or on separate forms?

You should have one form for each type of funds being reported: 101, 251, and Election Security. If you have already submitted a final FFR for Section 101 or 251 funds, you do not need to submit additional 101 or 251 reports.