



**U.S. ELECTION ASSISTANCE COMMISSION**  
1201 New York Ave. NW – Suite 300  
Washington, DC 20005

**FREQUENTLY ASKED QUESTIONS**  
**Completing the Federal Financial Report**

- 1. Where do we record interest earned on State matching funds?**
  - a. Interest earned on State matching funds should be included in Line 10i of the Recipient Share of expenditures. Line i will include the initial required 5 percent, additional interest earned on recipient share and any excess program income earned.
  
- 2. Where do we report interest earned on the Federal Share?**
  - a. Interest earned on the Federal share is reported in line L under Program Income. Since we must track interest generated on Federal funds separately, we have dedicated lines L-O exclusively to this purpose. Excess program income will be tracked under Recipient Share using the additive method.
  
- 3. How do we record the transfer of interest earned on 102 Funds to our 251 account? When can we make this Transfer?**
  - a. On the Section 251 FFR you will record this transfer by adding the funds to Line L under Program Income. Use the comments box to record the amount and date of the transfer. On the Section 102 FFR, show the amount transferred on Line N, which will leave the Final FFR for Section 102 with a balance of zero on line O. Use the comments box to note the date and amount of the transfer. EAC has authorized some individual States to make this transfer, but we will also issue a general memorandum authorizing this transfer in the coming days.
  
- 4. Do we report our EAC funds on one FFR form or on separate forms?**
  - a. You should have one form for each type of funds being reported: 101; 102; and 251. If you have already submitted a final FFR for Section 102 funds, you do not need to submit additional 102 reports.
  
- 5. We were told early in 2008 that we would have to submit a separate report for 2008 Section 251 Funds, is this still required?**
  - a. No, you do not need to track FY 2008 Section 251 funds on a separate FFR.
  
- 6. Do you have a fillable version of the forms available?**
  - a. Yes, we have added fillable versions of the form to our website.