



U.S. ELECTION ASSISTANCE COMMISSION
1225 New York Ave. NW – Suite 1100
Washington, DC 20005

**U.S. Election Assistance Commission (EAC)
Funding Advisory Opinion
FA0-09-004**

Date Issued: October 09, 2009

Requestor: New York State Board of Elections (AOR-08-026)

Question: May Suffolk County, New York (County) use funds from the Voter Education and Poll Worker Training Grant under section 251 of Help America Vote Act (HAVA) to purchase six motor vehicles for use in poll worker training, transportation of voting equipment and voter education?

Vehicles	Cost	Purpose
2 Chevy Uplander mini vans	\$33,586	Transport trainers of poll workers and voter information teams of four to six members to schools, community forums, and municipal centers for education on the use and operation of voting systems.
2 Ford E-350 vans with lift gates	\$48,467	Transport simultaneously one or two voting devices and instructors.
2 Freightliner M2-106 mid-duty box trucks with lift gates	\$140,009	Transport up to 10 voting machines and ancillary equipment to training locations. The trucks will guarantee the delivery and pickup of electronic voting machines for poll worker training programs to familiarize Inspectors (7,000) with the new apparatus.
Total Cost	222,062	

Answer: EAC finds that the County may use funds from the Voter Education and Poll Worker Training Grant under section 251 to purchase six motor vehicles for use in poll worker training, transportation of voting equipment and voter education, although the State of New York Office of Secretary of State, as the direct recipient of EAC funds has final discretion to either allow or not allow the purchase of the motor vehicles.

Discussion: The Office of Management and Budget (OMB) Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, requires EAC to consider three factors when determining whether or not to approve a request by a grantee to use



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Federal funds to purchase equipment costing \$5,000 or more. The cost must be (1) allowable; (2) allocable; and (3) reasonable. Here, the County requested that EAC pre-approve the purchase of six motor vehicles¹ (\$222,062) to train poll workers, transport voting equipment and educate voters concerning voting procedures, voting rights, and voting technology.

A cost is allowable if it meets the criteria for authorized expenditures specified in the applicable statute and cost principles. The purchase of motor vehicles to support an ongoing program to train poll workers, transport voting equipment and educate voters is an allowable expense under section 251 of HAVA.² Attachment B of OMB Circular A-87 lists several items of cost and the limits on their allowability. A motor vehicle is an example of “General Purpose Equipment” which is a cost that is considered conditionally allowable³ under OMB Circular A-87, attachment B, subsection 15(a)(4).

A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received. OMB Circular A-87, attachment C, subsection 3(a). The benefits received from the purchase of the motor vehicles must be directly related to the purpose of the expenditure to be fully allocated to HAVA funding.⁴ The County stated that the motor vehicles will be used exclusively to train poll workers, transport voting equipment and educate voters concerning voting procedures, voting rights and voting technology pursuant to sections 101(b)(1)(c) and 101(b)(1)(d) of HAVA.

A cost is reasonable if “...in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost”. OMB Circular A-87, section C, subsection 2. The County states that motor vehicles are necessary to train poll workers, transport voting equipment and educate voters concerning voting procedures, voting rights, and voting technology because they would allow the County officials to conduct at least 600 training sessions for their 7,000 poll workers on the use of new voting machines. The County

¹ All State and local entities that use HAVA funding to acquire vehicles must adhere to the Common Rule (41 CFR § 105-71.132, §105-71.136), which describes how States and local jurisdictions must procure property and services, and use, manage, and dispose of equipment acquired under a federal grant in accordance with State laws and procedures.

² Although, the State must first file the appropriate certification with the EAC, pursuant to Section 251(b)(2) of HAVA before using section 251 funds to purchase the motor vehicles.

³ General Purpose Equipment is “unallowable as a direct charge, except where approved in advance by the awarding agency”. OMB Circular, Attachment B, subsection 15(b)(1).

⁴ The use of the vehicle for non-HAVA related activities will result in sharing the costs with the other activities on the basis of the benefits received. EAC discusses the issues and challenges of purchasing vehicles with HAVA funds in further detail in question six of its *Frequently Asked Questions Regarding Appropriate Uses of HAVA Funds* (Rev. Oct. '06), which can be found at: www.eac.gov/election/hava-reporting.



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also stated the need to have the ability to deliver and pick up lots of five or six voting machines at one time from at least 22 seminar sites. The County found the purchase, rather than rental of the motor vehicles to be the most cost effective option. Renting the full size vans costs \$335 per week. The rental vans do not have lift gates or 4 to 5 person seating and require portable ramping and warehouse personnel to transport voting machines. A 52 week rental of one full size van costs \$17,420 as compared to the purchase price of \$24,233 for one full size van with lift gates and 4 to 5 person seating. Renting a comparable box truck (Freighter 26) costs \$819.75 per week. A 52 week rental of one box truck (Freighter 26) costs \$42,627 as compared the purchase price of \$70,005 for one Freightliner M2-106 mid-duty box trucks with lift gates. The purchase and use of six motor vehicles to further the goals of HAVA and improve the overall administration of federal elections does not exceed an amount which would be incurred by a prudent person under similar circumstances.

Therefore, EAC concludes that the County has provided sufficient information to show the purchase of six motor vehicles (\$222,062) to support the county's ongoing program to train poll workers, transport voting equipment and educate voters is an allowable, allocable, and reasonable expense under section 251 funds to improve the administration of Federal elections. EAC also notes that it is within the State's discretion to make a determination that limits the amount of funds local jurisdictions spend on items allowable under HAVA funds and that it is at the State's discretion to allow or not allow the purchase of items pre-approved through EAC's Advisory Opinion process.