



FEDERAL ELECTION COMMISSION  
Washington, DC 20463

September 26, 1980

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

ADVISORY OPINION 1980-99

Kirk Alan Pessner  
Treasurer  
Northern California Republican Roundup  
One Maritime Plaza  
Suite 2500  
San Francisco, California 94111

Dear Mr. Pessner:

This is in response to your letter of August 14, 1980, requesting an advisory opinion on behalf of the Republican Roundup Committee ("the Committee") concerning application of the Federal Election Campaign Act of 1971, as amended ("the Act"), and Commission regulations to the contribution accounting procedures used by the Committee.

Your letter states that the Republican Roundup is registered with the Commission as a political committee. The Committee intends to host several events to raise money for Republican candidates in four California counties. The cost of each event will range from \$5 to \$25 per person. Hundreds of people are expected to attend each event, but few people are expected to attend more than one. You ask whether cumulative donor records must be kept by the Committee of contributions under \$50 for aggregation and reporting purposes.

Under 2 U.S.C. 432(c)(1), the treasurer of a political committee is required to "keep an account of all contributions received by or on behalf of such committee." For each contribution in excess of \$50, a record of the name and address of the contributor as well as the date and amount of the contribution must be retained. If the contributions received from an individual during a calendar year aggregate in excess of \$200, the record kept by the committee must reflect the contributor's name, address, occupation, name of his or her employer and the date and amount of the contribution(s). 2 U.S.C. 432(c)(2).

These statutory requirements are incorporated into the Commission's regulations at 11 CFR 102.9. While neither the statute nor the Commission's regulations set forth a specific recordkeeping procedure for contributions under \$50, the regulations at section 102.9(a) do state that "an account [of all contributions received] shall be kept by any reasonable accounting procedure." The question then becomes what constitutes a reasonable accounting procedure for small contributions.

There are at least two possible accounting methods which would satisfy the recordkeeping requirement for contributions under \$50. An account could be kept, as for contributions over \$50, of the name and address of each contributor and the date and amount of the contribution. This system could be easily implemented for contributions made by check. An alternative method would be to record the name of the event, the date(s) contributions were received for that event, and the total amount of contributions received on each day for that event. This method would facilitate accounting for gate receipts and small cash contributions.

If the committee retains information on the names of its contributors, it should also track the amount donated by such persons to the committee on a calendar year basis for aggregation purposes in accordance with 2 U.S.C. 432(c)(3) and 11 CFR 102.9(a)(2). If, on the other hand, the second suggested procedure is implemented, the committee would nevertheless be required to comply with 2 U.S.C. 432(c) and 11 CFR 102.9 with respect to contributions in excess of \$50.

This opinion is limited to the factual situation presented. The Commission expresses no opinion on the accounting procedures to be implemented if any of the events contemplated are joint fundraisers for the candidates to be benefited, whether any in-kind contributions to the candidates benefited would result from any of the events described, or whether the committee would be subject to the provisions of 11 CFR 110.6 due to the nature of the fundraising involved.

This response constitutes an advisory opinion concerning the application of the Act, or regulations prescribed by the Commission, to the specific transaction or activity set forth in your request. See 2 U.S.C. 437f.

Sincerely yours,

(signed)

Max L. Friedersdorf  
Chairman for the  
Federal Election Commission