The original documents are located in Box 45, folder "President - Campaign President Ford Committee Accounting and Reporting Methods" of the Philip Buchen Files at the Gerald R. Ford Presidential Library.

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Digitized from Box 45 of the Philip Buchen Files at the Gerald R. Ford Presidential Library

THE WHITE HOUSE

WASHINGTON

September 2, 1975

MEMORANDUM FOR: BARRY ROTH

FROM: PHIL BUCHEN P.

Kindly review the attached materials from the President Ford Committee with a view to seeing if we have any problems with the material.

GERALD R. FORD LIBRARY

August 14, 1975

TO: HOWARD H. CALLAWAY

FROM: ROBERT P. VISSER

RE: Accounting and Reporting Methods/Procedures

Enclosed herewith are the proposed manuals regarding accounting and reporting instructions and procedures for State Finance Chairmen and fund raisers, as well as The President Ford Committee, which we intend to submit to the Federal Election Commission in the form of an advisory opinion request.

I am scheduled for a 2:00 p.m. meeting with the General Counsel's staff of the FEC for the purpose of introducing myself and informally reviewing certain basic election law questions. At that time, I would also propose discussing the enclosed material with them prior to a formal submission next week.

I would appreciate it if you would review these materials and give me your comments or suggestions.

GERALD R. FORD LIBRARY

The President Ford Committee

1200 Eighteenth Street, N.W.
Suite 916
Washington, D. C. 20036
(202) 833-8920

August 18, 1975

The Federal Election Commission
1325 K Street, N. W.
Washington, D. C. 20463

Dear Commissioners:

Pursuant to section 437 of Title 2, United States Code, it is requested that the Commission issue an advisory opinion with regard to the enclosed accounting and reporting instructions and procedures.

Sincerely,

Robert P. Visser
General Counsel

GERALD R. FORD LIBRARY

PF Commit.

THE WHITE HOUSE

WASHINGTON

September 1, 1975

MEMORANDUM FOR: PHIL BUCHEN

FROM: DICK CHENEY D.

Phil, the attached packet of materials are being developed and utilized by the President Ford Committee in connection with handling their financial operations.

You ought to have someone in your shop take a look at it to make certain you don't have any problems with it.

Attachments

GERALD R. FORD LIBRARY

PF

THE WHITE HOUSE

WASHINGTON

September 2, 1975

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FROM: PHIL BUCHEN P.

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The President Ford Committee
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GERALD R. FORD LIBRARY

August 14, 1975

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FROM: ROBERT P. VISSER

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I would appreciate it if you would review these materials and give me your comments or suggestions.

GERALD R. FORD LIBRARY

PFC

August 21, 1975

TO: HOWARD H. CALLAWAY

FROM: ROBERT P. VISSER

RE: ACCOUNTING AND REPORTING METHODS/PROCEDURES

The attached manuals were filed with the Federal Election Commission in the form of an advisory opinion request on Friday, August 15, 1975.

cc: Benton L. Becker, Esq.
The Honorable Philip W. Buchen
Dean Burch, Esq.
J. Fred Lawrence
Lee Nunn
Edward A. McCabe, Esq.
Robert C. Moot

GERALD R. FORD LIBRARY

The President Ford Committee
1828 L Street, N.W.
Suite 250
Washington, D. C. 20036
(202) 833-8920

August 18, 1975

The Federal Election Commission
1325 K Street, N. W.
Washington, D. C. 20463

Dear Commissioners:

Pursuant to section 437 of Title 2, United States Code, it is requested that the Commission issue an advisory opinion with regard to the enclosed accounting and reporting instructions and procedures.

This is also to advise you that I have been designated to represent The President Ford Committee in connection with all Commission matters and accordingly would appreciate it if you would please direct all communications to me at the above address.

Sincerely,

Robert P. Visser

Robert P. Visser
General Counsel

RPV:jh

Enclosure

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THE PRESIDENT FORD COMMITTEE

A

AOR 1975: ACCOUNTING AND REPORTING METHODS/PROCEDURES

BACKGROUND: Sections 438 (a)(2) and (3) of Title 2, United States Code, provide that the Federal Election Commission shall, "prepare, publish, and furnish to the person required to file such reports and statements a manual, setting forth recommended uniform methods of bookkeeping and reporting; [and] develop a filing, coding, and cross-indexing system consonant with the purposes of this chapter".

QUESTION: Pending the preparation and issuance by the Commission of said manual and system, and in view of the necessity of initiating campaign activities on behalf of the President at this time, the Treasurer of the President Ford Committee has, with the advice of counsel and the assistance of a major accounting firm, prepared and issued the following attached tentative instructions and procedures:

AI	"Instructions to State Finance Chairmen"
AII	"Instructions to Fund Raisers"
AIII	"Contribution Processing Procedures"
AIV	"Budget instructions for State Finance Chairmen"
AV	"Chart of Accounts"

The President Ford Committee hereby requests that the Commission review said attachments and advise its Treasurer and General Counsel whether any of said tentative instructions, methods, and/or procedures, as written, would constitute a violation of the applicable Federal election campaign laws.

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THE PRESIDENT FORD COMMITTEE
ACCOUNTING AND REPORTING METHODS/PROCEDURES

INDEX

August 18, 1975

August 18, 1975

A I

THE PRESIDENT FORD COMMITTEE

INSTRUCTIONS TO STATE FINANCE CHAIRMEN

I. START-UP PROCEDURES

A. State Finance Chairmen are designated in writing solely by The President Ford Committee National Finance Chairman. Fund raisers may be designated in writing by either the National Finance Chairman or by authorized State Finance Chairmen. Each authorized State Finance Chairman and fund raiser shall be assigned both a State Code and an individual identification number.

B. Forward "Instructions to Fund Raisers" to each fund raiser. Include notification of the individuals' identification number and acknowledgment letter (See Exhibit 1).

C. After return receipt of acknowledgments, forward list of fund raisers and all acknowledgment letters to:

Robert C. Moot, Treasurer
The President Ford Committee
1828 "L" Street, N.W. - Suite 250
Washington, D. C. 20036

D. Forward Contributions Cards, envelopes and Cash Contribution Record Sheets to fund raisers.

II. MONTHLY PROCESSING

A. Review Expense Reimbursement Report ("Report") for completeness and accuracy. Obtain all missing information and receipts.

B. Sign and date approval box.

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C. Forward Report and documents to The President Ford Committee.

D. Prepare and submit monthly budget and expenditure reports in accordance with separate instructions.

E. Contributions and Reporting

1. Daily - Fund raisers will forward all contributions received and completed forms to The President Ford Committee, P. O. Box 300, Washington, D. C. 20044.

2. Monthly - The President Ford Committee in Washington will prepare detailed contribution reports by fund raiser for all contributions received that month. These reports will be forwarded to you for subsequent distribution to the appropriate fund raiser.

August 18, 1975

A II

THE PRESIDENT FORD COMMITTEE

INSTRUCTIONS TO FUND RAISERS

I. Introduction

These instructions have been prepared to generally familiarize you with the requirements of the Federal election campaign laws and to set forth the procedures which The President Ford Committee has developed to assist you in complying with and enabling it to fulfill its obligations under these laws.

Some of the provisions discussed in this manual have existed for many years but, in the past, have often been ignored. Stricter enforcement of these provisions can be expected in the future. Most of the requirements discussed, however, have their genesis in the Federal Election Campaign Act of 1971, as amended by the Federal Election Campaign Act Amendments of 1974, (hereinafter referred to as the "Act".

The Act limits the amounts which may be contributed to and the expenditures which may be made by candidates for federal office. It also requires candidates and their authorized political committees to submit detailed reports regarding both contributions and expenditures.

The Act created a Federal Election Commission (hereinafter referred to as the "Commission") which in general has authority to interpret and enforce its provisions. As the Commission has only just recently begun operations, until the Commission has issued appropriate rules and regulations and advisory opinions which more specifically define and limit the scope of the Act's language, prudence dictates that we proceed cautiously and in accordance with a strict interpretation of the Act. Violations of the Federal election campaign laws could result in criminal sanctions, including both fines and imprisonment.

The Act, and in particular the provisions concerning "in kind" contributions, have substantially changed the manner in which campaigns must be conducted. Campaign workers with experience in past campaigns should be aware that many legitimate prior campaign practices have been prohibited for reasons of public policy and should not assume that they may follow such past practices with impunity.

The President has instructed us to set an example of strict compliance with the spirit, as well as the letter, of the federal campaign laws. Strict adherence to the guidelines provided hereinafter is mandatory and with your cooperation we hope to achieve a record of perfect compliance with the requirements of the Act. However, as in any endeavor national in scope, some mistakes and misunderstandings will in all probability occur. If you become aware of any apparent violations of the legal requirements or prohibitions, it is vitally important that you report such information to us immediately so that our reports to the Commission may always reflect the most accurate and timely information and so that we may take appropriate steps to rectify any inadvertent mistakes. Any such information or any questions regarding the federal campaign laws and their application to the enclosed materials should be directed to the General Counsel of The President Ford Committee, with a copy to the Treasurer.

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II. <u>The Meaning of the Term "Contribution"</u>

We usually think of a contribution as a gift of money. However, the Act has given a new and broader meaning to the term "contribution". In addition to gifts of money, the term "contribution", as used in the Federal election campaign laws, also includes subscriptions, loans (except loans by a national or State bank in the ordinary course of business), endorsements or guarantees of loans, advances and deposits of money. Moreover, "contribution" also includes gifts, subscription loans and advances or "anything of value", (i.e., so-called "in kind" contributions). For example, if an individual provides a typewriter to the candidate or a political committee or permits the candidate or committee to use a vacant storefront which he owns, the individual has made a contribution to the candidate in the amount of the fair market value of the use of such property. Finally, "contribution" also means the payment by any "person" (including an individual, corporation, partnership, labor organization or the like) of compensation for the personal services of <u>another</u> person which are rendered on behalf of the President without charge. Accordingly, in general, if a person allows his employee to provide services to a candidate or committee during normal working hours, the employer will be deemed to have made a contribution equal to the compensation paid to the employee for said period of time.

However, the Act explicitly excludes from the term "contribution" certain gifts of services or gifts of the use of property which might otherwise fall within the scope of that term, as follows:

A. Volunteered Personal Services

A Person who volunteers a portion or all of his time without compensation on behalf of a candidate does not contribute the value of his services. Therefore, if you devote the weekends or after work hours during the week to campaign matters, the value of your services to the President and his committee are not considered a "contribution".

At present, the Commission has not provided advice or guidelines regarding the application of this provision of the law to salaried executives and employees, professional, or other self-employed persons who devote volunteer time to campaign activities during the normal work day. In general, it would appear that such a person may certainly devote such time to campaign activities if his employer is notified or otherwise advised that such time is to be charged toward the person's vacation and/or leave time, that compensatory time of a documented nature will be provided, or, in any event, by means of salary reduction or otherwise the person is not to be compensated therefor.

In any event, any direct expenses incurred during any and all such volunteer activities involving the use of office facilities (i.e., telephone calls, secretarial assistance and the like) would have to be ascertained and reimbursed to the employer by the committee. Until such time as the Federal Election Commission has resolved these matters, The President Ford Committee will provide additional guidelines and recommendations for volunteers.

B. Unreimbursed Travel Expenses of a Volunteer

The Act specifically provides that up to $500 in unreimbursed travel expenses incurred by an individual volunteer on behalf of a candidate with respect to any election is not considered a "contribution" for purposes of limitations on contributions. In general, we believe that such travel expenses would appropriately include necessary and ordinary transportation, housing, meal and other directly related costs. In any event, a record of all travel expenses incurred by a volunteer should be recorded and maintained, including a record of the mileage traveled in his automobile.

C. Use of His Residential Premises and His Personal Property by a Volunteer

Another explicit exception to the definition of "contribution" provides that a volunteer may use his residential premises to render voluntary personal services to the candidate. In particular, the value of the use of these premises and any personal property located thereon, as well as the cost of invitations, food and beverages voluntarily provided in connection therewith, does not constitute a contribution, provided, however, that the cumulative value of these activities by any individual on behalf of any candidate does not exceed $500 with respect to any election. Since any such costs must be considered a contribution when they exceed $500 in total, the volunteer must record and retain a record of all these expenditures.

D. Sale of Food or Beverage at Cost

A vendor may sell any food or beverage at a charge less than the normal comparable charge, if such charge for use in a candidate's campaign is at least equal to the cost of such food or beverage to the vendor. This provision of the law is similarly limited to a cumulative value of $500 for such activities by any individual with respect to any election.

The Act is clear that the above $500 limitation applies with respect to each of the categories described (i.e., sections B, C and D). Further clarification of these exceptions to the definition of "contribution" under the Federal election campaign laws will be provided as soon as possible.

III. Regulations Concerning the Collection of Contributions

A. Prohibited Sources of Contributions

1. Corporations and Labor Organizations. It is illegal for any corporation or labor organization to make any contribution to the Committee. If a political action committee organized by a corporation or a labor organization wishes to make a contribution, request it to send its contribution directly to the President Ford Committee.

2. Individuals Who Are Federal Government Contractors. It is illegal for a government contractor to make any contributions. A person becomes a government contractor at the commencement of negotiations for any contract with the United States or any department or agency thereof for the rendition of personal services or furnishing of any material, supplies or equipment, or the sale of any land or building, if payment for performance of such contract is to be made in whole or in part from funds appropriated by the Congress. A person ceases to be a government contractor at the completion of performance or the termination of negotiations. It would appear that this prohibition does not apply to any individual officer and/or employee of such a government contractor who, acting individually and on his own behalf, makes a personal contribution.

3. Federal Employees. Some doubt exists concerning the propriety of contributions by federal employees, including military personnel, to the political committee of an incumbent President. The Committee does not believe that Congress intended to prohibit contributions voluntarily offered by persons in the service of the United States to the campaign of an incumbent President. Voluntary contributions by such persons should be so identified,

accepted and forwarded to The President Ford Committee for separate classification until this matter is clarified. However, no contributions should be solicited or accepted on any federal property, including military facilities.

4. Recipients of Welfare and Unemployment Benefits.

The Act prohibits the knowing solicitation or receipt of any contributions from persons entitled to or receiving work relief ~~life~~ benefits, including unemployment compensation, which are provided at least in part by monies appropriated by Congress. Such persons should not be solicited and such contributions should not be accepted.

5. Foreign Nationals. No contributions should be solicited or accepted from foreign nationals. The Act specifically provides, however, that any citizen of the United States is not considered a "foreign national" for purposes of the election law.

B. Limitations on the Amount Which May be Accepted From an Individual Contributor.

With the exception of volunteer time and the $500 exclusions regarding use of residential premises, unreimbursed travel expenses and the sale of food or beverages, an individual's total contributions to The President Ford Committee for the nomination of President Ford as the Republican Presidential candidate cannot exceed $1,000.* Since the spending limitations apply to each individual, a husband and wife and children over 18** years of age

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* In addition, certain political committees may contribute up to $5,000.

** The propriety of contributions by a minor is not clear, and contributions from minors should not be accepted pending resolution of this matter.

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may each give $1,000, provided that they each have an independent source of funds and their gifts are not an attempt to create a conduit or vehicle for the circumvention of the spending limitations. For example, a husband may not give his wife and child each $1,000 with the understanding that they will in turn contribute it to the Committee. Such contributions would be attributed to the husband and would cause him to exceed his spending limitations. Furthermore, the Act expressly prohibits contributions in the name of another, knowingly permitting one's name to be used to offer such a contribution and knowingly accepting such a contribution.

C. Illegal Place of Solicitation

1. It is illegal to solicit or receive contributions in any Federal government building, including military facilities.

IV. Procedures

A. Contribution Processing

1. Contributions Received in Person

a. Do not accept contributions greater than $1,000 in the aggregate from any individual. If a contributor claims exemption from the $1,000 limit because the contributor is a political committee, request that any contribution greater than $1,000 be forwarded directly to The President Ford Committee. Ask that the name of the committee, its registration number and the name of the person making the contribution be noted on the contribution card. For many reasons it is desirable to urge all contributors to make contributions by check.

b. Do not accept contributions of currency greater than $100.

c. For all contributions greater than $10, obtain and record the following information:

1) Name
2) Address
3) Occupation
4) Principal place of business and address

For contributions of $10 or less, only the contributor's name and address is required.

d. If the name, address, occupation and place of business of any contributor giving more than $100 cannot be obtained, do not accept the contribution.

e. Note the payee on all checks. It must be "The President Ford Committee" or a reasonable approximation.

f. Do not accept any checks which are not drawn on a personal checking account (i.e., corporate, partnership and other business checks of the like are not to be accepted).

g. Immediately upon receiving acceptable contributions, enter the required information (See c. above) on a Contribution Card (Exhibit 2).

OBTAIN ALL THE REQUIRED INFORMATION FOR ALL CONTRIBUTIONS.

h. Give the contributor a Contribution Receipt (Exhibit 3) and check "Receipt block" on Contribution Card.

2. Contributions Received by Mail

a. If Contribution Card does not exist for a contribution, prepare one based on all information available.

b. Reconcile amount of each contribution with amount recorded on Contribution Card. Prepare corrected Contribution Card for any incorrect amounts. Check "receipt block" on the Contribution Card and send a receipt to the contributor.

c. For all contributions greater than $10, check Contribution Card for the following information:

1) Name
2) Address
3) Occupation
4) Principal place of business and address

d. Attempt to obtain all missing data. Note attempt on reverse of Contribution Card and forward the contribution to The President Ford Committee.

e. Review information on all contributors. If there is any reason why a contributor might be unacceptable, please note on a separate sheet and forward with other documents.

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3. Consolidating Contributions of Currency

a. Separate contributions made in currency from those made by check or money order.

b. Total contributions of currency. Hold each collected (where individual contributions are $10 or less) until total exceeds $25. Obtain Money Order or certified check payable to The President Ford Committee.

If any individual contribution is over $10, it must be forwarded on the day received, along with any other cash collected on that day. Obtain Money Order or certified check payable to The President Ford Committee.

NOTE: Do not use your personal check to submit cash.

c. Fill in Cash Contribution Sheet (Exhibit 4) as follows:

(1) Place total number of individual contributions of currency, $10 or less in blank "a".

(2) Place total value of individual contributions of currency, $10 or less in blank "b".

(3) Place total number of individual contributions of currency greater than $10 in blank "c".

(4) Place total value of individual contributions of currency in blank "d".

(5) Attach Contribution Card for each contribution greater than $10 to Cash Contribution Sheet, and note number in blank "e" and "f".

(6) Add your name, address, date and identification number to sheet.

(7) Add total amount of Money Order or certified check.

4. Forwarding Contributions

   a. Record all contributor information for your future reference.

   b. Daily forward the following items to The President Ford Committee:

      1) All Contribution Cards
      2) All checks, Money Orders, etc.
      3) Cash Contribution Record Sheet

5. Expense Reimbursements

Any and all reimbursable expenses incurred on behalf of The President Ford Committee must be approved in advance and in writing by either the National or appropriate State Finance Chairman from budget programs approved by the Treasurer of The President Ford Committee. The President Ford Committee will not be responsible for, nor reimburse, any fund raiser or other individual who has not obtained such prior written authorization for such expenses.

6. Procedures for Reporting Personal Expenses

All authorized expenses for which an advance has been received, or for which reimbursement is requested, must be reported in the Expense Reimbursement Report (see Exhibit 5) and submitted for approval and payment.

7. Completion of Expense Reimbursement Report

   a. Enter name and address;

   b. Enter your fund raiser ID number. If you have been assigned an ID number, contact your State Coordinator;

   c. Enter period covered;

d. Fill out the "Travel and Related Expenses" section as follows:

<u>Date</u>	On the first line, record departure date or the date the expense was incurred. On the line below, record the return date.
<u>Activity/ Purpose</u>	On the first line record the place of departure and the destination. On the line below record the purpose of the trip.
<u>Transportation Expense</u>	If your personal Automobile is used, on the first line record mileage to destination point. On the line below, record return mileage. In both cases, the mileage is multiplied by 15¢ per mile to give "amount" entered in the next column. If other types of transportation expenses are incurred, note detail on a separate sheet and place total transportation expense in amount column.
<u>Lodging</u>	Enter lodging expense (maximum allowance $20 per night, unless specificall authorized in advance, and in writing, by the National or State Finance Chairman).

<u>Meals</u> Enter meal expense for each day of travel (maximum allowance $13 per day, unless specifically authorized in advance, and inwriting, by either the National or State Finance Chairman)

<u>Other Expenses</u> Enter expenses for taxi, and other items not previously reported.

<u>Total</u> Enter total expenses reported per line.

<u>NOTE:</u> Fund raisers are encouraged to absorb their own travel expenses and may do so as long as the cumulative amount of these expenses for each such individual does not exceed $500.

e. Fill out the "Other Expenses" section of the report as follows:

<u>Date</u> Enter the date the expense was incurred

<u>Place</u> Enter the place where the expense was incurred.

<u>Explanation</u> Enter type of expense (such as telephone bills) and/or explanation. Any type of entertainment expense must be approved in advance and in writing by either the National or State Finance Chairman. With regard to any such authorized expenditure, enter name and title of persons present and the purpose of the activity.

<u>Expense</u> Enter amount.

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f. Total Expenses Reported

Enter the total of all expenses reported in the "Travel and Related Expenses" and "Other Campaign Expenses" sections.

g. Cash Advances Received

Enter the total advances received during this reporting period.

h. Balance

Enter the difference between actual expenses and advance. If the advances were more than the expenses, the balance should be in parentheses.

i. Receipts

Receipts for all expenses must be attached to the report.

j. Sign Report

k. Expense Reimbursement

Reports should be mailed not later than the 20th of each month to reach The President Ford Committee by the end of the month. Expense Reimbursement Reports and attached receipts should be mailed to:

(Name and address of State Finance Chairman)

l. At the completion of the fund raising campaign, you will be notified, in writing, of the termination date of authorized fund raising activities by The President Ford Committee. Any and all expenses incurred after said date would be unauthorized and will not be reimbursed by the Committee.

THE PRESIDENT FORD COMMITTEE
FUND RAISING

Acknowledgement Letter

_______________ (Date)

Mr. Robert C. Moot, Treasurer
The President Ford Committee
P. O. Box 1976
Washington, D. C.

Dear Mr. Moot:

I have received and read a copy of the "Instructions to Fund Raisers" published by your office. I understand both the requirements of those instructions and the implication of non-compliance with the instructions.

Sincerely,

____

ID No. _______________

NAME _______________

ADDRESS _______________

____

____

EXHIBIT 1

THE PRESIDENT FORD COMMITTEE
FUND RAISING

THE PRESIDENT FORD COMMITTEE

P. O. Box 300, Washington, D. C. 20044

I.D. NO: ____________

CONTRIBUTOR INFORMATION

CONTRIBUTION CARD
(PLEASE TYPE OR PRINT.)

Date ____________

Name: ____________ Occupation: ____________

Home Address: ____________ Place of Business: ____________

City: ______ State: ______ Zip: ______ City: ______ State: ______ Zip: ______

Amount of Contribution: $ ____________ *Cash* ☐ *Check* ☐ *Other* ☐ ____________ SPECIFY

Receipt Provided ☐

THE INFORMATION LISTED ON THIS DOCUMENT IS REQUIRED BY THE FEDERAL ELECTION LAWS.

EXHIBIT 2

THE PRESIDENT FORD COMMITTEE
FUND RAISING

THE PRESIDENT FORD COMMITTEE

The President Ford Committee, for the nomination of President Gerald R. Ford to the Presidency of the United States in 1976:

(1) Acknowledges receipt of $ ______________________
from ______________________ ______________________
on ______________________ ______________________ and
(date)

(2) Declares that the Internal Revenue Service Form 4909 was or will have been properly filed before the end of this calendar year, and that the undertakings in such form will be observed.

THE PRESIDENT FORD COMMITTEE

by ______________________
Authorized Agent

EXHIBIT 3

THE PRESIDENT FORD COMMITTEE
FUND RAISING

THE PRESIDENT FORD COMMITTEE
CASH RECEIPTS RECORD SHEET

DATE: ____________________

NOTE: By law all contributions over $10 must be forwarded to the Treasurer within 5 days of receipt.

Total number of Contributions $10 or less: (a) ______________

Total value of Contributions $10 or less: (b) ______________

Total number of Contributions greater than $10: (c) ______________

Total value of Contributions greater than $10: (d) ______________

Contribution Cards attached for: (e) ____________ Contributions $10 or less.

Contribution Cards attached for: (f) ____________ Contributions greater than $10.

Amount of M.O. or Certified Check $ ____________________

NAME: ________________________________ *I.D. NO:* ______________

ADDRESS: ____

CITY: ____________________ *STATE:* ______________ *ZIP:* ______________

EXHIBIT 4

EXHIBIT 3 THE PRESIDENT FORD COMMITTEE

EXPENSE REIMBURSEMENT REPORT

PERIOD FROM: ____________ TO: ____________ I.D. NO: ____________

NAME: ____________

ADDRESS: ____________

CITY: ____________ STATE: ____________ ZIP: ____________

TRAVEL AND RELATED EXPENSES

Date	Activity, Purpose Departure - Destination Point	Transportation Expense Miles	Transportation Expense Amount	Lodging	Meals	Other Expenses Description	Other Expenses Amount	Total	Accounting Use Only

OTHER EXPENSES

Date	Payee, Vendor, Restaurant and Type of Expense	Reason for Expense	Expenses	Accounting Use Only

Approved By: ____________ Date: ____________

Report Checked By: ____________ Date: ____________

Approved By: ____________ Date: ____________

Reimbursed Check No: ____________

Total Expenses		Reported
Cash Advances		Received
BALANCE		

Expense Receipts Attached ☐

THE PRESIDENT FORD COMMITTEE

FINANCIAL PROCEDURES MANUAL

CONTRIBUTIONS PROCESSING

This procedure describes the steps required to process individual and political committee contributions. Processing of ticket sales, item sales, mass collections, loans, other receipts, information on previously suspensed contributions, bank deposits, and non-depositable receipts is discussed under separate procedures.

Responsibility	Action
Mail Clerk	1. Receive all mail, including hand deliveries. Count pieces of mail and enter count onto Mail Log (Exhibit 1).
	2. Open mail. Keep each envelope and its contents together.
	3. Sort mail into five categories: a. Individual and political committee contributions b. Additional information on prior contributors or contributions c. Ticket sales, item sales, mass collections, loans, and other receipts (e.g., interest or investment income) d. Invoices and expense vouchers e. All other, e.g., general correspondence Enter counts onto Mail Log. Counts should equal pieces received. Correct any discrepancies.

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Responsibility	Action
Mail Clerk	4. Distribute mail and attach one copy of Mail Log with each category type as follows: a. Contributions to Documentation Clerk. b. Additional information to Documentation Clerk. c. Ticket sales, etc., to Documentation Clerk. d. Invoices and expense vouchers to Disbursements Clerk. e. All other to Executive Director.
	5. Retain a copy of the Mail Log.
Documentation Clerk	6. Receive contribution documentation and copy of Mail Log. Insure that pieces received equal count on Mail Log.
	7. Review each check to determine whether or not the contribution can be bank deposited: a. Payee must be "The President Ford Committee" or an approximation. Allowable are "President Ford" and "David Packard" as long as a letter is attached indicating an intended campaign contribution. Non-allowable are "Republican National Committee" or any State committee names. b. Check must be signed. c. Check must be dated. d. Written and numeric amounts must be identical.

THE PRESIDENT FORD COMMITTEE

FINANCIAL PROCEDURES MANUAL

Responsibility	Action
Documentation Clerk	8. Segregate contributions that cannot be bank deposited from those that can be deposited and:

a. Retain all documentation such as transmittal letters, envelopes, and checks, and prepare a Contribution Card (Exhibit 2) if one does not exist. Write full name in upper right hand corner. Attach the card to an 8½" x 11" sheet of paper.

b. Date stamp the Contribution Card.

c. Note basis for non-deposit on Contribution Card.

d. List each non-deposit item on a Suspense Item Control Sheet - Undeposited Receipts (Exhibit 3) and date stamp the control sheet.

e. Forward a copy of the control sheet to the Executive Director for resolution.

f. Forward a copy of the control sheet to the Control Clerk.

g. Retain a copy of the control sheet.

9. Prepare a Contribution Card for depositable contributions, if one does not exist. Write full name in upper right hand corner. Staple the card to an 8½" x 11" sheet of paper. Staple all odd size materials to 8½" x 11" sheets of paper.

10. Date stamp Contribution Cards with date received.

11. Review the documentation accompanying each contribution for required data:

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a. Full name and principal residence address of contributor are required for contributions in excess of $10.00.

b. Occupation and principal place of business are required for contributions in excess of $100.00

THE PRESIDENT FORD COMMITTEE

FINANCIAL PROCEDURES MANUAL

Responsibility	Action
Documentation Clerk	Note: If information in (a) and (b) is available, but is not required according to the criteria set out in (a) and (b), write it on the Contribution Card.

12. List missing information onto the Contribution Card.

13. Review the documentation accompanying each contribution for legality:

    a. Verify political committee ID numbers with the Federal Commission for contributions with checks drawn on association, groups, and other organizations.

    b. Check amounts must be equal to or less than $1,000 for individuals and equal to or less than $5,000 for political committees.

    c. Currency contributions must be equal to or less than $100.

    d. Checks must be drawn on individuals or political committees. No check can be drawn on a corporation government contractor, labor organization, national bank or foreign national.

    e. The documentation must be clear as to the specific contributor even though another's signature is on the financial instrument received.

14. List questionable date on the Contribution Card.

15. Separate individual and committee contributions. Sort contributions by state and alphabetically by contributor's name within state.

16. Prepare a Suspense Item Control Sheet - Missing or Questionable Date (Exhibit 4) for items so noted in steps 12 and 14.

17. Run tapes on the amounts shown in the Contribution Cards, including items listed on the Suspense Item Control Sheet - Missing or Questionable Data. Do not

Responsibility	Action
Documentation Clerk	include data listed on the Suspense Item Control Sheet - Undeposited Receipts. Keep individual and committee contributions separate. Label the tapes and date them. Attach tapes to documentation.
	18. Run tapes on checks, money orders, currency, etc. Keep individual and committee contributions separate. Label tapes and date them. Attach tapes to receipts.
	19. Verify that step 17 totals agree with step 18 totals. Resolve any discrepancies.
	20. Forward documentation and three copies of Suspense Item Control Sheet - Missing or Questionable Data to the Control Clerk. Annotate Mail Log to show change in document counts and forward to Control Clerk.
	21. Forward checks, money orders, currency, etc., and related tapes to the Bank Clerk.
Control Clerk	22. Receive documentation, Suspense Item Control Sheet - Undeposited Receipts, Suspense Item Control Sheet - Missing or Questionable Data, and Mail Log from Documentation Clerk.
	23. Review the accuracy of items listed on the Suspense Item Control Sheet - Missing or Questionable Data.
	24. Prepare in triplicate a Daily Contributor list by state and alphabetically by contributor name within state, including items listed as containing missing or questionable data but excluding items suspensed as undeposited receipts. Segregate individual and and committee contributions. List full name, amount contributed, date of check, money order, etc., or date currency received.
	25. Forward one copy of Daily Contributor list to State Clerk. Forward one copy of Daily Contributor list with documentation to Typist.

THE PRESIDENT FORD COMMITTEE

FINANCIAL PROCEDURES MANUAL

Responsibility	Action
State Clerk	26. Receive Daily Contributor list from Control Clerk.
	27. Pull Contribution Ledger Cards for each name on the Daily Contributor list. Annotate previous contributions on the Daily List. <u>Do not</u> update the ledger cards.
	28. Forward annotated list to Control Clerk.
Control Clerk	29. Receive annotated Daily Contributor list from State Clerk.
	30. Update as required, the Suspense Items Control Sheet - Missing or Questionable Data, and Contribution Cards using the annotated list as required.
	31. Forward a copy of the annotated Daily List to the Typist.
	32. Record identified and suspense amounts received onto the Cash Receipts Journal.
Typist	33. Receive Daily Contributor list and related documentation from Control Clerk.
	34. Verify that documentation is organized by state and alphabetically by contributor name within state.
	35. Stamp each Schedule A (Exhibit 5) in upper left hand corner with "Received" date stamp.
	36. Prepare Schedule A from Daily list: a. Enter "Part No. I" in upper right hand corner for individual contributions and "Part No. V" for political committee contributions. b. Enter date of check, money order, etc., or date currency received in "date" column.

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FINANCIAL PROCEDURES MANUAL

Responsibility	Action
Typist	c. Enter appropriate contributor informatic in center column, leaving blank space for missing information.
	d. Enter today's contribution in the "Amount of Receipt This Period" column.
	37. Receive annotated Daily list from Control Clerk.
	38. Update today's Schedule A using the annotated Daily List. Enter amount shown in "year to date" column on annotated list into "Aggregate year-to-date" box on Schedule A.
	39. Run a tape on today's Schedule A and attach. Type amount on tape onto last page of Schedule A. Reconcile Schedule A total to total on Contribution list.
	40. Forward Schedule A, and all supporting documents to Control Clerk.
Control Clerk	41. Reconcile the Schedule A total to the total receipts for the day shown on the Cash Receipts Journal. Resolve any discrepanci
	42. Reproduce Schedule A and distribute as follows:
	a. Documentation clerk
	b. Typist
	c. State Clerk
	d. Records Clerk
	e. Control Clerk file
State Clerk	43. Receive Schedule A from Control Clerk.
	a. Update and prepare new Contribution Ledger Cards as required.
	b. Run tapes by state in last "amount" column of all new and updated cards
	c. Reconcile tapes to Schedule A by state. Attach tapes to Schedule A.

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Responsibility	Action
State Clerk	d. File Schedule A.
Records Clerk	44. Receive Schedule A. from Control Clerk.
	45. Prepare Daily State Report. Reconcile totals to Control Clerk's Schedule A.
Control Clerk	46. Update the State Ledger sheet using the Schedule A. Record daily and year-to-date totals using Schedule A.
	47. Forward contribution documentation to Acknowledgement Clerk.
Acknowledgement Clerk	48. Receive contribution documentation and updated Suspense Items Control Sheet - Missing or Questionable Data.
	49. Acknowledge contribution, and request further information on receipts listed on the suspense sheet. Secure from Executive Director text of letters for questionable items.
	50. Forward contribution documentation to Records Clerk.
	51. Annotate suspense sheet with date inquiry sent.
Record Clerk	52. Receive and file contribution documentation.

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MAIL LOG

Date: ______________________________

Prepared by: ______________________

		Count
I.	Pieces of mail received today:	100
II.	Pieces of mail forwarded:	
	a. Individual and political committee contributions	25
	b. Additional information on prior contributors or contributions	25
	c. Ticket sales, item sales, mass collections, loans, and other receipts	25
	d. Invoices and expense vouchers	25
	e. All other, e.g., general correspondence	0
	Total	100

		Count
III.	Pieces received from mail room:	
	a. (Write in item)	______

Date received stamp

Missing Info:

Questionable:

THE PRESIDENT FORD COMMITTEE

P. O. Box 300, Washington, D. C. 20044

I.D. NO: ______

CONTRIBUTOR INFORMATION

CONTRIBUTION CARD

(PLEASE TYPE OR PRINT.)

Date ______ ______

Name: ______ Occupation: ______

Home Address: ______ Place of Business: ______

City: ______ State: ______ Zip: ______ City: ______ State: ______ Zip: ______

Amount of Contribution: $ ______ *Cash* ☐ *Check* ☐ *Other* ☐ ______ SPECIFY

Receipt Provided ☐

THE INFORMATION LISTED ON THIS DOCUMENT IS REQUIRED BY THE FEDERAL ELECTION LAWS.

Comments

Date Received: ______________ Page ___ of ___

Prepared by: ______________

SUSPENSE ITEMS CONTROL SHEET

UNDEPOSITED RECEIPTS

CONTRIBUTOR	RES. STATE	CHECK DATE	CHECK AMOUNT	PROBLEM	DISPOSITION DATE	DISPOSITION METHOD

Number of Contributors ______ (Page Total)

Number of Contributors ______ (Total of all pages)

Date Stamp ____________

Prepared by ____________

SUSPENSE ITEMS CONTROL SHEET

Missing or Questionable Data

CONTRIBUTOR	RES. STATE	CHECK DATE	AMOUNT MISSING INFO	AMOUNT QUESTION-ABLE	COMMENTS	DISPOSITION CLERK DATE	DISPOSITION CLERK MET
Full Name	State or probable state	Date of check, money order, etc., or date currency received	Amount of contri-bution	Amount of contri-bution	Kind of data missing or reason why contri-bution is question-able	Leave blank until resolved	Le bl un re

Subtotals ______ ______ (Page Totals)

Total ====== ======= (Total of all pages)

ITEMIZED RECEIPTS—CONTRIBUTIONS, TICKET PURCHASES, LOANS, AND TRANSFERS

(Full Name of Candidate or Committee)

Part No. ________
(Use for itemizing Part 1, 2, 3, 4, or 5)

SEE REVERSE SIDE FOR INSTRUCTIONS
(Use separate page(s) for each numbered Part)

Date (month, day, year)	Full Name, Mailing Address, and ZIP Code (occupation and principal place of business, if any)	Aggregate Year-to-date (complete if applicable)	Amount of Receipt This Period
		Aggregate Year-to-date $	
		Aggregate Year-to-date $	
		Aggregate Year-to-date $	
		Aggregate Year-to-date $	
		Aggregate Year-to-date $	
		Aggregate Year-to-date $	
		Aggregate Year-to-date $	
		Aggregate Year-to-date $	
		Aggregate Year-to-date $	

TOTAL THIS PERIOD ________
(Last page of this Part only)

THE PRESIDENT FORD COMMITTEE

BUDGET INSTRUCTIONS FOR STATE FINANCE CHAIRMEN

INTRODUCTION

The Federal Election Campaign Act, as amended in 1974, requires the Committee to maintain a comprehensive and well controlled financial budget and accounting and reporting system. The system is required to meet the legal record keeping and reporting requirements prescribed by the Act, as well as to provide effective campaign resource management. The financial activities in campaign program areas and in the states will have to be closely monitored by the National Office to insure compliance with the Act. In developing the budget plan, we will, insofar as possible, attempt to simplify the record keeping requirements at the state level, to permit enough flexibility to respond to day-to-day needs, and to insure timely reporting for both management and compliance purposes.

BUDGET PLAN

A master budget plan is being developed at the National level for use as a guide to plan and control major categories of receipts and expenditures. The development of fund-raising budgets for state operations will be a critical element in assuring confidence in the master budget projection.

Each State Finance Chairman who undertakes a major fund raising effort, must have an administrative budget tailored for his state and approved by the Treasurer, The President Ford Committee. You should prepare and forward an initial budget plan for approval as quickly as possible, but not later than ________________, using the attached Format B100. The budget plan, when approved, will be the basis for apportioning funds to finance fund raising campaign activities. The success of fund raising activities will determine the extent to which we can finance the budget as the campaign progresses. The budget estimate should be projected at

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least through the period covered by the contribution quota for the state and phased on a monthly basis. If information is not available to complete the entire budget plan in the initial submission, fill in the details as completely as possible now and submit a modified plan later.

NOTE: In those states where it is anticipated that total reimbursable fund raising expenses of less than $500 a month will be incurred, a budget plan will not be required if the fund raisers are willing to absorb the cost or initially finance the expenses and wait for reimbursement on a monthly cycle. A budget is required, however, if anticipated expenses will exceed $500 a month or if the State Finance Chairman wishes an advance of funds regardless of the amount. Whether a budget is submitted or not, it will be necessary for all fund raisers to keep a record of expenses incurred regardless of amount.

ACCOUNTING AND REPORTING

The accuracy and timely reporting of actual results compared to the budget for expenditures by month will be important to the National Office in monitoring the campaign and considering future plans. The specific reporting procedures to be followed for each local operation, along with procedures to be used for paying expenditures, will be provided with the fund raising budget plan for the state.

Format B100

THE PRESIDENT FORD COMMITTEE

ADMINISTRATIVE BUDGET PLAN - STATE OF: ______________ (Including estimated costs to be reimbursed to all fund raisers in the state)

DESCRIPTION	FOR THE MONTH OF: 7/75	8/75	9/75	10/75	11/75	12/75	TOTAL
Reimbursable fund raising expenses of State Finance Chairman:							
1. Payroll & Employee Taxes	____	____	____	____	____	____	____
2. Communications Media Expenses	____	____	____	____	____	____	____
3. Non-Communications Media Expenses	____	____	____	____	____	____	____
SUBTOTAL:	____	____	____	____	____	____	____
Reimbursable expenses of Fund Raisers	____	____	____	____	____	____	____
Total Fund Raising Expenses	____	____	____	____	____	____	____
Non-Fund Raising Expenses: (Identify, if any, on separate sheet)	____	____	____	____	____	____	____
GRAND TOTAL:	____	____	____	____	____	____	____

SUBMITTED BY: ______________________________ DATE: ____________
State Finance Chairman

APPROVED BY: ______________________________ DATE: ____________
Treasurer, The President Ford Committee

(Instructions on Reverse Side)

INSTRUCTIONS

1. Use this format for the initial budget plan and to request a change in the budget based on monitoring actual results or for changes in plans.

2. For each month, enter the estimated expenses to be incurred in that month.

3. Communications media expenses include expenditures for television, radio, newspaper or magazine advertising, outdoor advertising, or expenditures for the cost of the telephones, paid telephonists and automatic telephone equipment obtained for the specific purpose of communicating with potential voters. It does not include costs incurred by an individual volunteer for use of a telephone by him.

4. Non-communications media expenses include all other expenditures for rent and occupancy, equipment rental and purchase, telephone, postage, travel and transportation, supplies, outside services, insurance, etc.

5. Reimbursable expenses of fund raisers include the total of estimated reimbursable travel and other expenses of individual fund raisers.

6. Submit the initial budget plan as soon as possible, but not later than ________________.

7. Submit revised budgets as required.

THE PRESIDENT FORD COMMITTEE 8/11/75

CHART OF ACCOUNTS - ACCOUNT DESCRIPTIONS

ASSETS

1000 CASH

1001 Operating Account (Dual Signature)

To record all committee receipts, and all disbursements in excess of $2,000.00. Account transactions require signatures of two out of the four authorized check signers.

1002 Operating Account (Single Signature)

To record all committee disbursements of $2,000.00 or less.

1020 Payroll Account

To record semi-monthly disbursement of committee payroll. The account is to be maintained on a zero amount imprest basis and is to be reimbursed from the operating account (1001) for the sum of payroll checks and related taxes at the end of each payroll period.

1030 Petty Cash - Finance Office

To record amount of petty cash funds set up by the committee for use as minor disbursements. The petty cash fund is to be maintained on an imprest basis. No single transaction is permitted to be in excess of $100.00.

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1031 Petty Cash - Campaign Office

To record amount of petty cash funds set up by the committee for use as minor disbursements. The petty cash fund is to be maintained on an imprest basis. No single transaction is permitted to be in excess of $100.00.

1100 RECEIVABLES

1110 Accounts Receivable

To record all receivables (debts and obligations owed to the committee) other than "advances", "matching funds receivable", and "accrued interest receivable."

1120 Advances

To record payments made (to staff personnel, volunteer workers, and other persons) for committee expenditures. Such persons must furnish receipts, paid bills, and so forth to the committee as well as any unexpended funds.

1160 Matching Funds Receivable

To record funds due the committee from the U. S. Treasury's Presidential Primary Matching Payment Account.

1170 Accrued Interest Receivable

To record interest earned on notes, bonds, and so forth, not yet received.

1180 Pledges Receivable

To record pledges made in writing by contributors.

1300 OTHER ASSETS

1310 Refundable Deposits

To record amounts on deposit made for use of telephone and telephone equipment, rental of space or equipment, and so on, which will be refunded to the committee.

1330 Investments - Investment Ledger

To record the cost of investments, such as certificates of deposit, made by the committee.

1390 Value of Goods Received as Contributions

To record the estimated value of goods received as contributions to the committee.

LIABILITIES

2000 PAYABLES

2020 Loans Payable - Banks

To record amounts loaned to the committee by banks.

2030 Loans Payable - Individuals

To record amounts loaned to the committee by individuals.

RECEIPTS

4000 INDIVIDUAL CONTRIBUTIONS

4010 Currency Received

To record cash received by mail, direct solicitation, or other means, where the contributor can be identified by name, principal place of residence, date, and amount for contributions in excess of $10.00 and not more than $100.00. Contributions of $10.00 or less are also recorded in this account.

4011 Currency Received - Suspense

To record cash received that is questionable, such as a receipt from a contributor who may be a corporation, that contains missing data, or that aggregates more than $100.00 from the same contributor.

4020 Currency Equivalents

To record receipts of personal checks, money orders, certified checks, and the like, by mail, solicitation or other means, where the contributor can be identified by name, principal place of residence, date, and amount for contributions in excess of $10.00, and also by occupation and principal place of business for contributions aggregating more than $100.00. Contributions of $10.00 or less are also recorded in this account.

4021 Currency Equivalents - Suspense

To record receipts that are questionable, that contain missing data, or that aggregate more than $1000.00 from the same contributor.

4030 Donations in Kind

To record the estimated value of goods received as contributions to the committee.

4060 Securities Received, at fair market value at date of transfer

To record stocks, bonds, and similar instruments received as contributions to the committee.

4090 Return of Unacceptable Contributions

To record the return of funds for unacceptable contributions, such as individual contributions exceeding an aggregate of $1,000.00, corporate contributions, and so forth.

4100 SALES

4110 Ticket Sales

To record money received from ticket sales for dinners, luncheons, rallies, and similar fund-raising events.

4120 Mass Collections

To record amounts received from unidentified contributors at rallies and special events.

4130 Sale of Items

To record the amount received from the sale of items such as buttons, bumper stickers, literature, and similar materials.

4200 COMMITTEE CONTRIBUTIONS

4210 Committee Contributions - Identified

To record contributions by political committees, identified by name and address. The aggregate amount cannot exceed $5,000.00 for any one committee.

4211 Committee Contributions - Suspense

To record contributions by political committees that are questionable or that contain missing data.

4700 MATCHING FUNDS

To record the amount of funds received by the Committee from the U. S. Treasury's Presidential Primary Matching Payment Account.

4800 PUBLIC FINANCING

To record the amount of funds received by the Committee from the U. S. Treasury's Presidential Election Campaign Fund. Such funds are to be used for a presidential nominating convention or a presidential election.

4900 OTHER RECEIPTS

4910 Interest Income

To record interest earned and received on notes, bonds, treasury bills, and so forth.

EXPENDITURES

6000 FUND RAISING EXPENDITURES

6010 Payroll and Fringe Benefits

To record the gross salaries and wages paid to employees, including Federal, state, and local taxes, as well as employer Federal taxes (F.I.C.A.) and Federal and state unemployment insurance taxes. This account does not include non-salaried volunteers or professional personnel on retainer or other fixed fee reimbursement arrangements.

6020 Rent & Occupancy

To record amounts expended on rental of office space, parking facilities, utilities, office phones, maintenance, and similar items.

6030 Equipment Rental & Purchase

To record amounts expended for the purchase or rental of furniture and office equipment.

6040 Supplies

To record expenditures for office supplies such as paper, pencils, rubber stamps, and so on.

6050 Communications

To record expenditures for special canvassing telephones, telegrams, telex, WATS lines, postage, freight, printing, mailing lists, buttons, stickers, literature, and similar items. Direct mail campaigns, when implemented by an outside service, should be recorded under this account.

6060 Media Time & Space

To record expenditures for TV, radio, newspapers, magazines, and outdoor facilities.

6070 Travel & Related Expenses

To record expenditures for transportation, entertainment, meals, lodging, conferences, and meetings.

6080 Outside Services

To record expenditures for legal, accounting, EDP, polling, and similar services.

6090 Other

To record expenditures for sales taxes, personal property taxes, transfers of securities, interest expense, insurance, and other expenses not directly identifiable with any of the above expenditure accounts.

7000 NON FUND RAISING EXPENDITURES

7010 Payroll and Fringe Benefits

To record the gross salaries and wages paid to employees, including Federal, state, and local taxes, as well as employer Federal taxes (F.I.C.A.) and Federal and state unemployment insurance taxes. This account does not include non-salaried volunteers or professional personnel on retainer or other fixed fee reimbursement arrangements.

7020 Rent & Occupancy

To record amounts expended on rental of office space, parking facilities, utilities, office phones, maintenance, and similar items.

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7030 Equipment Rental & Purchase

To record amounts expended for the purchase or rental of furniture and office equipment.

7040 Supplies

To record expenditures for office supplies such as paper, pencils, rubber stamps, and so on.

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To record expenditures for special canvassing telephones, telegrams, telex, WATS lines, postage, freight, printing, mailing lists, buttons, stickers, literature, and similar items. Direct mail campaigns, when implemented by an outside service, should be recorded under this account.

7060 Media Time & Space

To record expenditures for TV, radio, newspapers, magazine, and outdoor facilities.

7070 Travel & Related Expenses

To record expenditures for transportation, entertainment, meals, lodging, conferences, and meetings.

7080 Outside Services

To record expenditures for legal, accounting, EDP, polling, and similar services.

7090 Other

To record expenditures for sales taxes, personal property taxes, transfers of securities, interest expense, insurance, and other expenses not directly identifiable with any of the above expenditure accounts.

8500 GAIN OR LOSS

8510 Securities

To record gains or losses of securities received as contributions to the committee or purchased with committee funds, measured from the fair market value at date of receipt or purchase.

8515 Assets

To record the gain or loss of assets received as contributions to the committee or purchased with committee funds, measured from the estimated value of the goods at the date of receipt or purchase.

9000 MEMO ACCOUNTS

9100 Restricted Funds

Account to be defined at a later date.

August 19, 1975

The Federal Election Commission
1325 K Street, N.W.
Washington, D.C. 20463

Dear Commissioners:

Reference is made to the advisory opinion request submitted to the Commission on August 18, 1975 regarding accounting and reporting instructions and procedures.

The first sentence of sub-section 4 entitled "Recipients of Welfare and Unemployment Benefits" on page 8 of AII contains a typographical error and should read as follows:

"The Act prohibits the knowing solicitation or receipt of any contributions from persons entitled to or receiving work relief benefits, including unemployment compensation, which are provided at least in part by monies appropriated by Congress."

Sincerely,

Robert P. Visser
General Counsel

rpv/nt

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