

(Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations)

§ 18610. Lobbyist Accounting.

(a) Pursuant to Government Code Section 86110, a lobbyist shall maintain a journal, ledger, or other record showing all activity expenses incurred or paid by the lobbyist and all monetary and non-monetary contributions of \$25 or more made or delivered by the lobbyist to state candidates or elected state officers, or made to committees controlled by or primarily formed to support such candidates or officers.

(b) The journal, ledger, or record entry for each activity expense which must be reported by the lobbyist shall include:

(1) The full name of the payee;

(2) The full name and official position of each elective state official, legislative official, agency official, state candidate or member of the immediate family of one of these individuals who was a beneficiary;

(3) The total number of all beneficiaries;

(4) A description of the goods or services or other consideration for which the expenditure was made or incurred;

(5) The date and total amount of the transaction; and

(6) The amount of the expenditure attributable to each beneficiary.

(c) A lobbyist shall maintain source documents to substantiate the information required by subdivision (b) including:

(1) Bank and credit card records evidencing payments and receipts, such as bank statements, cancelled checks or legible images of cancelled checks, credit card statements and credit card receipts;

(2) Records of goods or services received or provided, such as receipts, invoices, contracts, and agreements; and

(3) Correspondence and communications substantiating the receipts or disbursements.

(d) If a lobbyist is unable to obtain a source document to substantiate an activity expense, the lobbyist shall prepare a written dated voucher, or annotated receipt or invoice documenting the required information as soon as practicable after the activity expense is made.

(e) All monetary contributions of \$25 or more made or delivered by the lobbyist to state candidates or elected state officers, or made to committees controlled by or primarily formed to support such candidates or officers shall be supported by cancelled checks or legible images of cancelled checks, or other bank records. In addition, the lobbyist shall keep records of monetary and non-monetary contributions of \$25 or more, indicating for each contribution:

(1) The full name of the payee;

(2) The full name of the recipient of the contribution if other than the payee;

(3) In the case of a non-monetary contribution, a description of the goods or services or other consideration provided; and

(4) The amount and date of the contribution.

(f) All records which the lobbyist must keep by virtue of this regulation shall be maintained by the lobbyist for a period of five years from the date of the lobbyist's final

report for the calendar year for which the activities were reported pursuant to
Government Code Section 86113.

Note: Authority cited: Section 83112, Government Code. Reference: Sections 86110 and
91000.5, Government Code.

HISTORY

1. New section filed 5 -28 -86 as an emergency; operative 5 -28 -86 (Register 86, No. 22). A Certificate of Compliance must be transmitted to OAL within 120 days or emergency language will be repealed on 9 -25 -86. For history of former Section 18610, see Register 75, No. 31.
2. Certificate of Compliance filed 9 -15 -86 (Register 86, No. 38).
3. Editorial correction of Note (Register 95, No. 6).
4. Amendment of subsection (d) and Note filed 5-11-99; operative 5-11-99 pursuant to Government Code section 11343.4(d) (Register 99, No. 20).
5. Amendment filed 12-13-2021; operative 1-12-2022 pursuant to Cal. Code Regs., tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2021, No. 51).