



C-SMART PURPOSE CODES GUIDE

Purpose codes organize expenditures into categories based on what you purchased. Each time you enter an expenditure in C-SMART, you must select the purpose code that most closely fits the transaction. Assigning an accurate purpose code to a transaction ensures consistent public disclosure and helps make the post-election audit process go more smoothly. Use this guide to help you determine the purpose code most suited for each type of transaction.

Sometimes more than one purpose code may fit a transaction. For example, when you purchase postage for a mailing, you could select campaign mailing (CMAIL) or postage (POSTA) as the purpose code. Neither would be incorrect. You should use the code most representative of the expense. In this example, you should use CMAIL because the spending was for this mailing. If you select a certain purpose code for a particular expenditure, use the same purpose code for similar transactions going forward.

| PURPOSE CODE | ABBREVIATION | EXAMPLES |
|---------------------|--------------|--|
| Campaign Mailing | CMAIL | Costs to produce a mailing—envelopes, printing, and design, delivery service production |
| Consultant | CONSL | Consultant fees |
| Pol Contributions | CONTRB | Contributions to political committees |
| Fundraising | FUNDR | Costs related to a fundraiser, such as hall rental, decorations, food, drink, entertainment, tickets, and travel expenses |
| Campaign Literature | LITER | Palm cards, flyers, brochures, lawn signs, letters, billboards, voter lists, printing, circulation costs |
| Office Expenses | OFFCE | Office supplies such as paper, ink, pens, paperclips, filing cabinet(s) and other furniture, cleaning supplies, post office box rental, utilities and telephone equipment, computer hardware and software, and website development, maintenance, and hosting |
| Other | OTHER | Items that do not fit the established categories. This purpose code should be used sparingly |
| Petition Expenses | PETIT | Costs associated with petitioning such as litigation, wages, voter lists, printing, and circulation costs |
| Interest | INTER | Loan interest and late payment charges |
| Polling Costs | POLLS | Pollster fees, telephones, and voter lists |
| Postage | POSTA | Costs for postage, and any expenditures made directly to the postal service |

| PURPOSE CODE | ABBREVIATION | EXAMPLES |
|----------------------|--------------|--|
| Print Ads | PRINT | Advertisements in newspapers and other print publications |
| Radio Ads | RADIO | Costs for producing and broadcasting radio ads |
| Televisions Ads | TVADS | Costs for producing and broadcasting television ads |
| Professional Service | PROFL | Costs for professional services such as a website or print design, accounting, legal, and speech writing |
| Office Rent | RENTO | Office rent |
| Voter Registration | VOTER | Costs related to voter registration efforts such as maps, printing, mailing costs or services, and voter registration drives |
| Campaign Workers | WAGES | Salaries and wages paid to campaign workers |