



# 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 Literature	LITER	Palm cards, flyers, brochures, lawn signs, letters, billboards, voter lists, printing, circulation costs
Campaign Mailing	CMAIL	Costs to produce a mailing—envelopes, printing, and design, delivery service production
Campaign Workers	WAGES	Salaries and wages paid to campaign workers
Childcare Services	CHILD	Babysitters, paid caretakers ( <b>not</b> goods or items; click <a href="#">here</a> for more information)
Consultant	CONSL	Consultant fees
Fundraising	FUNDR	Costs related to a fundraiser, such as hall rental, decorations, food, drink, entertainment, tickets, and travel expenses
Interest	INTER	Loan interest and late payment charges
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

PURPOSE CODE	ABBREVIATION	EXAMPLES
Office Rent	RENTO	Office rent
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
Pol Contributions	CONTRB	Contributions to political committees
Polling Costs	POLLS	Pollster fees, telephones, and voter lists
Postage	POSTA	Costs for postage, and any expenditures made directly to the postal service
Print Ads	PRINT	Advertisements in newspapers and other print publications
Professional Service	PROFL	Costs for professional services such as a website or print design, accounting, legal, and speech writing
Public Office	PUBOFF	Expenditures to facilitate, support, or otherwise assist in the execution or performance of the duties of public office, pursuant to <a href="#">Admin. Code §3-702(21)(a)(12)</a> .
Radio Ads	RADIO	Costs for producing and broadcasting radio ads
Televisions Ads	TVADS	Costs for producing and broadcasting television ads
Voter Registration	VOTER	Costs related to voter registration efforts such as maps, printing, mailing costs or services, and voter registration drives