



# GUIDE TO FILING

You must report all the money your campaign raises and spends to the Campaign Finance Board (CFB) in the form of disclosure statements, which are due on a regular schedule found [here](#). A disclosure statement is a report you prepare and submit using [C-SMART](#) to disclose your campaign's financial activity to the public. A disclosure report includes transactions **and** documentation you uploaded to C-SMART.

You must disclose all contributions in the reporting period in which they were received (known as the disclosure period), including documentation, or they will not be matched with public funds. You must also disclose all expenditures in the reporting period in which the expenses were incurred, even if they remain unpaid. If you have no financial activity in a given reporting period, you must still submit a disclosure statement.

Use this checklist to guide you through procedures and best practices prior to filing. Contact your Candidate Services Liaison for requirements specific to your campaign.

## 1. ORGANIZE YOUR CAMPAIGN'S DOCUMENTATION

*Throughout the course of your campaign, you should regularly enter data and upload documentation to C-SMART. Each transaction entered into C-SMART will have a transaction ID assigned to it; write the transaction ID on every document relating to a particular transaction. Refer to [C-SMART Help](#) for assistance with entering and modifying transactions, uploading documentation, and generating and submitting disclosure.*

With each disclosure statement, campaigns must upload the following documentation:

### **BANK RECORDS**

- Official bank statements (up to the most recent statement received; upload all pages, even if blank)
- Itemized deposit slips (listing cash deposit amounts separately from check and money order deposit amounts)
- Merchant account statements (if accepting credit card contributions other than via [Contribute](#), the CFB's credit card contribution platform)
- Credit card statements (if using a campaign credit card to make expenditures, which is not recommended)

## CONTRIBUTIONS

Campaigns are required to provide documentation to the CFB with each disclosure statement. For every contribution claimed for match, you must upload a copy of each contribution's documentation, which serves as the backup documentation. Backup documentation supports the validity of each contribution claimed for match.

Type	Backup Documentation
Check	Copy of check
Cash	Copy of contribution card
Money Order	Copy of contribution card and copy of money order
Credit Card	Credit card proof of processing (see <a href="#">Credit Card Contributions</a> guidance document)

While in-kind contributions are not matchable, campaigns must submit an [In-Kind Contribution Form](#) completed by the contributor and a receipt or other documentation substantiating the fair market value of the in-kind contribution.

## EXPENDITURES

Every expenditure must be entered into C-SMART as a bill and bill payment. Upload documentation showing what your campaign purchased, the method of payment, and proof of work when possible. The documentation you maintain for each expenditure should contain sufficient detail about its purpose and timing to demonstrate that using campaign funds for the expenditure was permissible. As a reminder, all expenditures must be campaign-related. See Chapter 3 of the [Handbook](#) for more information on campaign-related expenditures and required documentation.

- Bills and invoices
- Receipts
- Contracts and timesheets
- Payroll records, if using a payroll processor (pay stubs, payroll processor documentation, etc.)
- Leases and rental agreements
- Images of the front and back of canceled committee checks
- Proof of electronic funds transfer
- Proof of work (copies of campaign communications, broadcast records, etc.)

## ADDITIONAL REQUIRED DOCUMENTATION TO SUBMIT WITH EACH FILING (AS APPLICABLE)

- Loan documentation
- Intermediary statements
- Documentation for segregated bank account
- Documentation for transfers
- Documentation for advances and advance repayments, including the [Advance Repayment Voucher](#)
- Documentation for expenditure refunds
- Documentation for other receipts
  - ◆ Transactions where money is received by your campaign through a mechanism other than a contribution or loan, such as interest earned on the committee bank account.
- List of fundraising agents used
  - ◆ A fundraising agent is a paid or volunteer full-time campaign staff member or commercial fundraising firm retained to solicit and accept contributions on behalf of your campaign.

Templates are available for most of the required documentation. Find them on the [Forms and Templates](#) page and in the [Consultant and Vendor Guide](#).

## 2. REVIEW AND RECONCILE ALL FINANCIAL ACTIVITY IN C-SMART

*Once you have entered your data and uploaded your documentation, review your transactions in C-SMART using the report functions detailed below before submitting your campaign's disclosure.*

For contributions:

- Use the Itemized Contributions report to review your monetary contributions to ensure that contributions from individual NYC residents have been claimed for match and are accompanied by the required contribution backup documentation (as noted in the table above)
- Link contributions to an event if received at a fundraiser
  - ◆ To enter a fundraiser in C-SMART, see [Fundraising Events](#) for more information.

For contributions received via the [Contribute](#) credit card platform, review the [Contribute FAQs](#) for instructions on uploading contributions to C-SMART, claiming them for match, and additional steps you may need to take.

- Review for any missing contributor information by using the Missing Address Information and Missing Employment Information reports
  - ◆ The contributor’s employment information—occupation, employer name, and employer address—is required if a single contribution or the aggregate of multiple contributions from the same person exceeds \$99.
- Screen for contributions that are from prohibited sources or over-the-limit (and refund them)
  - ◆ In C-SMART, use the following reports under the Compliance section of the Reports tab: Cash Contributions Over the Limit, Contributions Over the Limit, and Prohibited Contributions.
- Review the [Doing Business Database](#) for any over-the-limit doing business contributions (and refund them)
  - ◆ Search for the names of contributors in the Doing Business Database. Doing business contribution limits apply if they are listed in the Database at the time of their contribution. For more information on doing business requirements, review the [Doing Business FAQs](#).

For expenditures:

- Link all event-related expenditures to their corresponding fundraising event
  - ◆ Use the Fundraising Events report to review all fundraising event information that has been entered into C-SMART.
- To ensure that you have accurately reported all expenditures, review your expenditures using the Itemized Expenditures report to see a full list of all expenditures, and the Check Register to see a list of all checks issued
  - ◆ All outstanding liabilities must be entered even though they have not yet been paid.
- Claim any relevant expenditures as exempt
  - ◆ Exempt expenditures do not count toward your campaign’s expenditure limit if they are adequately reported and documented.
  - ◆ Fees charged by your committee’s bank for the maintenance of your account, check fees, monthly fees, overdraft fees, and wire fees can all be claimed as exempt. In C-SMART, select the Bank & Credit Fees Purpose Code under the Bill and enter an exempt amount under the Bill Payment.
  - ◆ Fees charged by credit card processors for contributions collected via debit or credit card, including transaction fees, dispute fees, and transfer fees can also be claimed as exempt. In C-SMART, select the Bank & Credit Fees Purpose Code under the Bill and enter an exempt amount under the Bill Payment.

- Make sure your financial activity matches what you reported in C-SMART: use the Itemized Contributions, Itemized Expenditures, and Cash Flow reports to assist with your reconciliation and compare them to your bank statements
  - ◆ The Cash on Hand line in the Cash Flow report should represent your campaign's current bank balance if all activity has been posted to your bank account(s) and accurately entered into C-SMART.
- Check whether you need to submit an amendment to a previous disclosure statement
  - ◆ Run the Modified Statements report (available under the Reports tab), or in the CFB Disclosure Statement screen, look at the list of disclosure statements that have been modified since the last submission.

### 3. SUBMIT YOUR DISCLOSURE STATEMENT TO THE CFB

Your campaign's disclosure statement, documentation and amendments must be received by **5:00 pm** on the statement's due date. There are no extensions available for any filing deadline. See the [Disclosure Deadlines](#) page for a full list of deadlines for the election cycle. Immediately before submitting your disclosure:

- Generate a draft of your disclosure statement and reconcile the draft against your bank statements, accounting records, and backup documentation

To submit disclosure statements in C-SMART, the candidate or treasurer must:

- Verify and submit your disclosure statement using the *Submit Disclosure* feature under the Submission tab
- Submit amendments for previously filed disclosure statements by using the *Submit Amendment* feature under the Submission tab

### 4. AFTER SUBMITTING A DISCLOSURE STATEMENT

After each disclosure statement you will receive a statement review from the CFB. The campaign will have an opportunity to respond to the review to correct compliance issues, reporting discrepancies, and invalid matching claims that can affect your campaign's compliance and eligibility for public funds. You may also receive doing business notifications, if you have any contributions over the doing business limit from individuals listed in the Doing Business Database, and bank reconciliation notices, which list any discrepancies between the campaign's reporting and bank records.

Campaigns are strongly encouraged to attend a [Statement Review training](#), which are offered periodically throughout the election cycle and are designed to help campaigns understand the pre-election audit process and how to respond to statement reviews.