CAMPAIGN STATEMENT OF ACCOUNT
FORM CFD-001 (MANDATORY)

INSTRUCTIONS FOR FILING

WHO MUST FILE

A **Candidate**, whose nomination has been certified by the Commonwealth Election Commission, must file a detailed Campaign Statement of Account. For Filing purposes, individuals running for Governor and Lt. Governor are considered one candidate and are only required to file a single Campaign Statement of Account to be signed and verified by both individuals and their treasurer.

WHERE TO FILE

Submit an **original and two copies** of the completed Campaign Statement of Account with the Office of the Public Auditor at #1235 Yap Drive, Capitol Hill, Saipan. After the original is stamped and received by OPA, file a copy with the Commonwealth Election Commission. Keep the second stamped copy for your file.

DEADLINE FOR FILING

The Campaign Statement of Account **must be filed within 50 days after the election** (i.e. by December 23, 2026 for the upcoming special/general election or the next business day following a holiday). A statement can be delivered by certified mail as long as it is postmarked no later than **December 23, 2026**.

REQUEST FOR EXTENSION

Upon written request from the candidate, the Commonwealth Election Commission may extend the deadline for filing by up to 15 days (i.e. by January 07, 2027). However, the candidate must possess an approved request for extension by December 23, 2026 to avoid being assessed a penalty.

PENALTY FOR LATE FILING

A candidate will be assessed a penalty of One hundred dollars ($100) for each calendar day the report is late.

PENALTY FOR NON-FILING

Any person who violates the requirements for filing shall, upon conviction, be fined up to $50,000, or imprisoned up to one year or both.

FILING REQUIREMENTS

The candidate shall file a detailed Campaign Statement of Account, prepared with the advice and co-signature of his/her treasurer that identifies the:

1) Name(s) of contributors
2) Specific source(s) of contributions
3) Amount of contribution(s) and expense(s)

4) Name(s) of persons receiving such expense(s)

VERIFICATION

Statements shall be verified under oath by the candidate and his/her treasurer. Free Notary service is available at the Office of the Public Auditor.

REPORT ALL CONTRIBUTIONS

All contributions are required to be reported regardless of the amount. However, candidates need not identify the name of contributors who contributed in the aggregate less than $500 in cash or in-kind.

NAMES OF CONTRIBUTORS

A candidate shall disclose the identities of all contributors who contribute in the aggregate more than $500 in cash, check, or fair market value property to a candidate, potential candidate, campaign or committee.

CONTRIBUTIONS FOR CAMPAIGN PURPOSES ONLY

All contributions are to be used for campaigns and election purposes only. Contributions are not to be used for personal use.

ANONYMOUS CONTRIBUTIONS PROHIBITED

Anonymous contributions of any amount **are not allowed**. A candidate who receives an anonymous contribution must turn the contribution over to the Commonwealth Treasurer for deposit to the Commonwealth General Fund.

CAMPAIGN FUNDS CARRIED OVER FROM PREVIOUS ELECTIONS

A candidate may retain excess campaign funds in a designated bank account to be used for future elections or campaigns. Such funds must be reported on the candidate's next Campaign Statement of Account. A candidate, who uses these funds for having one or more postelection meetings, rallies or parties must file an amended Campaign Statement of Account to report the expense(s) incurred.

FILING AN AMENDED STATEMENT

Upon learning the accuracy of any multicandidate expense or independent expenditure information, the candidate must file an amended Campaign Statement of Account, within 10 days.

MULTI-CANDIDATE APPORTIONMENT AND REPORTING

Each candidate is responsible for reporting his or her individual share of contributions and expenses made on behalf of the candidate by campaign committees or political parties.

REASONABLE DILIGENCE AND A GOOD FAITH ESTIMATE

A candidate is required to use all reasonable diligence to discover and report all multi-candidate expenses and independent expenditures made directly by supporters and political parties on their behalf. Upon using

all reasonable diligence to obtain the information, the candidate may provide a good faith estimate of all known multi-candidate expenses and independent expenditures.

SUGGESTED REPORT SCHEDULES

To assist candidates, track and report details supporting the Campaign Statement of Account, the Commonwealth Election Commission has developed the following terms:

1. Summary of Fundraising Receipts and Disbursements (CFD-FER)

2. List of Monetary Fundraising Contributions (CFD-FR (A-1))

3. Itemized List of Fundraising Expenses (CFD-FR (A-2))

4. List of In-Kind Contributions and Contributed Property from Fundraising Event(s) (CFD-FR (B&C))

5. Summary of General Contributions and Expenses (CFD-GCER)

6. Itemized List of General Contributions (CFD-GC (A))

7. List of In-Kind Contributions and Contributed Property from General Contributions (CFD-GC) (B&C))

8. Itemized List of General Expenses (CFD-GC (D))

9. List of Contributions to Other Candidates (E))

10. List of Multi-Candidate Contributions and Expenses (CFD-MCCER)

FILLING OUT THE CAMPAIGN STATEMENT OF ACCOUNT FORM (CFD-001)

Report Type – Check whether final or amendment.

Candidate Name – Full, legal name of candidate.

Office Sought – Position candidate is seeking.

Treasurer Name – Full name of candidate's treasurer.

Preferred Mailing Address – Candidate's P.O. Box

Telephone – Candidates contact number.

Line 1 – Enter the total cash balance and in-kind balance from previous election.

Line 2 – Enter the total of all fundraising receipts. Record cash under cash column and in-kind contributions under the in-kind column.

Line 3 – Enter the total of all allocated multi-candidate contributions received from a party or committee.

Line 4 – Enter the total of all receipts from general contributions that are not related to fundraising events or multi-candidate contributions.

Line 5 – Enter the total of all receipts not classified as fundraising events, multicandidate or general contributions (i.e. fund balance carried over from previous election campaigns).

Line 6 – Add lines 1 through 5.

Line 7 – Enter the total of all fundraising expenses incurred. Record cash under cash column and in-kind contributions and contributed property under the in-kind column.

Line 8 – Enter allocated expenses or share in the expenditures made by a party or committee to benefit more than one candidate.

Line 9 – Enter all disbursements not related to either fundraising events or multi-candidate.

Line 10 – Enter other disbursements that cannot be classified under fundraising events, multi-candidate or general expenditures.

Line 11 – Add lines 7 through 10.

Line 12 – Subtract line 11 from line 6.

FILLING OUT THE SUPPORTING SCHEDULE FORMS

Instructions for filling out the suggested schedules are available upon request. Candidates may use their own supporting schedule formats. Should a candidate use an alternative schedule format, the candidate must provide, at the minimum, detailed information as required by the Act.

WHERE TO OBTAIN FORMS AND ASSISTANCE.

To obtain forms and further assistance, candidates may contact:

Office of the Public Auditor
#1235 Yap Drive, Capitol Hill
P.O. Box 501399
Saipan, MP 96950
Tel. No. 322-6481/2
Website: www.opa.cnmi.gov

Or

Commonwealth Election Commission Susupe, Tekken St.
P.O. Box 500470
Saipan, MP 96950
Tel. No. 235-VOTE (8683)
Fax No. 664-8689
Website: www.votecnmi.gov.mp