

NM Campaign Finance Reporting



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Disclaimer

This training is intended to give an overview of the Campaign Reporting Act, the Campaign Finance Rule, and use of the Campaign Reporting Information System.

The information provided in this training is not legal advice and is not a substitute for legal research or the advice of an attorney.

What is CFIS?

- Campaign Finance Information System
- Secure, web-based reporting system
- Contains information on candidates, Political Actions Committees, lobbyists and lobbyist employers, lobbying advertising campaigns, and Financial Disclosure Statement Filers
- Public and internal administrative site
 - Most information is available to the public, *however...*
 - Certain information can only be accessed by authorized SOS users
- Support is available during SOS business hours.

Review of Terms

- **“The Act”** is the Campaign Reporting Act, cited as NMSA 1978, Sections 1-19-25 through 1-19-36 (2019).
- **“PAC”** is a political committee, including political parties, who in a group of two or more act primarily for a political purpose.
- **“Reporting individual”** is anyone who is supposed to file reports under the Act, which includes a public official, candidate, or treasurer of a campaign committee or a treasurer of a political committee.
- **“SOS”** is the Secretary of State’s Office.

Review of Terms

“Candidate” is an individual who seeks an office covered by the Act and:

1. Files a declaration of candidacy

OR

1. Raises or spends at least \$1,000 for a non-statewide office, or \$3,000 for a statewide office

What do I need to report?

- **CONTRIBUTIONS**
 - Money (including the candidate's own funds)
 - Things of value (in-kind contributions)
- **EXPENDITURES**
 - Money spent on campaign expenses
- **NO ACTIVITY**
 - If NO contributions or expenditures, file “statement of no activity”

Make the Call!

Francisco planned to run for county commissioner and raised **\$1,500**. He decided not to run and did not file a declaration of candidacy on filing day. Is Francisco a “*candidate*” who needs to file a financial report?

Make the call!

Jessica spent \$4,000 of her own money collecting signatures to run for Court of Appeals judge. She turned in nominating petitions on filing day but did not have enough signatures to qualify for placement on the ballot. Is Jessica a candidate for reporting purposes? Does she have to report even though she only spent her own money?

NMSA 1978, § 1-19-26; 1.10.13.8(B) and 1.10.13.12(A)(5) NMAC.

Getting started in CFIS

1. Open a separate bank account for the campaign or PAC
2. Appoint a treasurer - Candidates can serve as their own treasurer
3. Register with the Ethics Division to receive your CFIS login

NOTE!

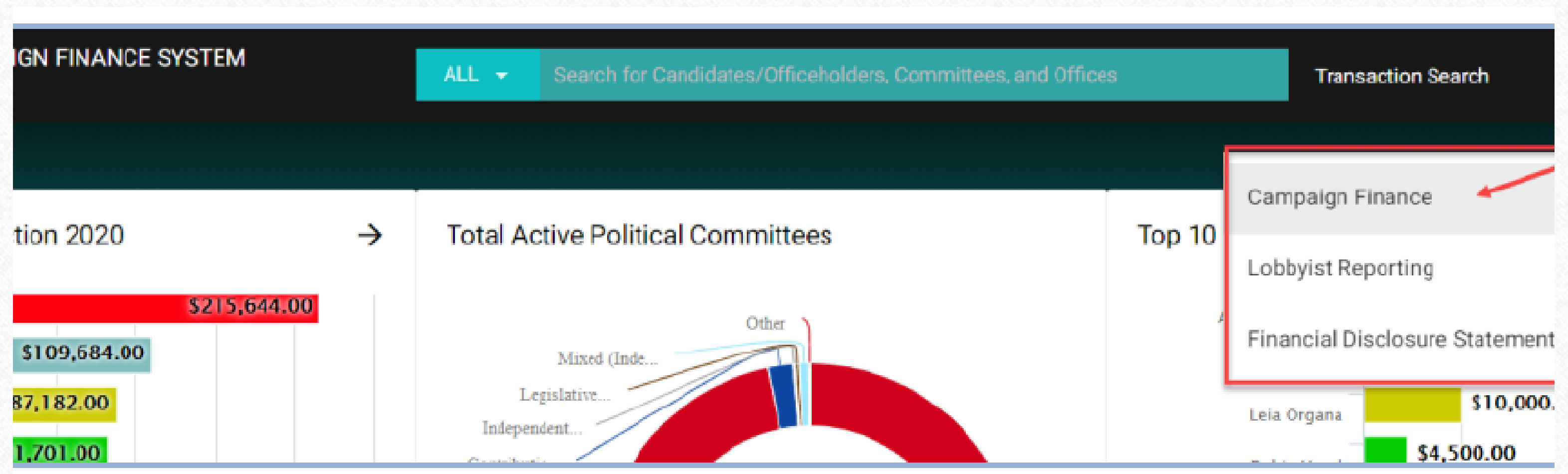
- It is unlawful to spend or receive campaign money without the authorization of the candidate or treasurer.
- You must have a treasurer AND a separate bank account for your campaign before the SOS can open your CFIS account.
- You cannot remove a treasurer from your SOS records, or CFIS account until you have a successor.

NMSA 1978, § 1-19-34(A); 1.10.13.8(F)–(G) and 1.10.13.13(B) NMAC.

Managing your CFIS account

Best Practices

- Make sure contact information is current
- Remove non-participating persons from the account
- Usernames can be retrieved and Passwords can be reset on your own using “**Forgot your Username or Password**” feature
- Must click on “**File**” once all information is entered



- You can register as a reporting entity in the CFIS module and log into your filer dashboard.

Account Administration Page

This page functions as a central hub to perform administrative tasks and view account summaries

Home

Contributions

Expenditures

Loans Received

Special Events

Contributor/Payee

Reports

Import Manager

Administration

Public Site

Logout

2026 Candidate Election Cycle

USER SETTINGS

SUMMARY

FEES AND FINES

CORRESPONDENCE/DOCUMENT IMAGES

Account Status

Beginning Balance (10/09/2025)

Unfiled Contributions

Unfiled Loans

Unfiled Loan Forgiveness

Unfiled Special Events

Unfiled Expenditures

Current Balance

\$1,169.53

\$100.00

\$0.00

\$0.00

\$0.00

\$60.54

\$1,208.99

Transaction History (2026 Candidate Election Cycle)

Filed Contributions

Filed Loans

Filed Loan Forgiveness

Filed Special Events

Filed Expenditures

Ending Balance (10/09/2025)

\$0.00

\$2,000.00

\$0.00

\$0.00

\$830.47

\$1,169.53

- From the Administration tab, user settings can be updated in the “User Settings” Menu
- This menu can be used to update your password and change your security question.

Registration Amendments

If your registration needs to be amended in any way,
it must be done through the Amendment function

1.10.13.8 NMAC. For political committee registration changes, see

1.10.13.10(A)(10) NMAC.

2026 Candidate Election Cycle

USER SETTINGS

Candidate/Committee Details

SUMMARY

FEEES AND FINES

CORRESPONDENCE/DOCUMENT IMAGES

Account Status		Transaction History (2026 Candidate Election Cycle)	
Beginning Balance (10/09/2025)	\$1,169.53	Filed Contributions	\$0.00
Unfiled Contributions	\$0.00	Filed Loans	\$2,000.00
Unfiled Loans	\$0.00	Filed Loan Forgiveness	\$0.00
Unfiled Loan Forgiveness	\$0.00	Filed Special Events	\$0.00
Unfiled Special Events	\$0.00	Filed Expenditures	\$830.47
Unfiled Expenditures	\$60.54	Ending Balance (10/09/2025)	\$1,169.53
Current Balance	\$1,108.99		

- Select the Pencil icon next to Candidate / Committee Details to enter the “Amend Candidate Registration” module.
- From here, campaign details such as address, contact information, financial institution, and committee officers may be amended*

*Details like Candidate / Committee name, Election, Office, and Political Party can not be changed after registration.

What are contributions?

- Money (including candidate's funds)
- Repayment of debt
- Gifts, Subscriptions, Advances
- Loans (including loans from the candidate)
- Anything of value

Contribution Limits Per Election Cycle

	From an individual (person or entity) other than the candidate	From a PAC
To a non-gubernatorial candidate	\$6,200	\$6,200
To a Gubernatorial candidate	\$12,400	\$12,400
To a PAC	\$6,200	\$6,200

*Primary Election Cycle: period beginning on January 1 after the last general election for the office, ending day of the primary election

*General Election Cycle: period beginning day after the primary election for the office, ending December 31 after the general election

What are NOT contributions?

- Services provided without compensation
- Volunteer time
- Unreimbursed travel
- Volunteers' personal expenses
- PAC sponsoring organization's administrative expenses
- Incidental use of candidate's personal property

Disclosures for Contributions

- **Date received**
 - date you or your committee took control of the contribution (not the date deposited in your account)
- **Donor's full name** (or legal entity) **and address**
 - If more than \$200 (aggregate), report donor's occupation or business type
 - Anonymous donations permitted up to the limits outlined in the Act
- **Amount of contribution**
 - Includes estimated value of in-kind contributions

NMSA 1978, § 1-19-31; 1.10.13.18 and 1.10.13.23 NMAC.

Make the Call!

Miguel's BBQ

Miguel is a candidate for State Representative. Gina hosted a BBQ fundraiser at her home. She donated all the food and beverages, which were valued at \$500. Thomas is a licensed alcohol server who donated his time to serve wine and beer at the event. Is Miguel required to report:

- The value of the food and beverage donated by Gina?
- Gina's occupation?
- The amount Thomas could have charged as licensed server?

NMSA 1978, §§ 1-19-26 and 1-19-31; 1.10.13.18–.19 NMAC.

Credit Card Contributions

- Credit card contributions may be accepted in person or online (YOU are responsible for collecting all required information)
- Card must be physically present for contribution *unless* card security code and billing address are provided at the time of contribution

What do I do with excess contributions?

- STOP accepting contributions when aggregate contribution is equal to or over the limits during an election cycle
- If SOS determines a contribution was made in excess of the limits, overage is deposited by SOS into the public election fund

Addressing overages without SOS finding

- Return the excess amount to the contributor
- Reattribute the excess to a spouse or joint account holder of the contributor
- Allocate the excess to another cycle (if received during the primary, may be attributed to the general cycle, only if it will not cause an overage in that cycle)

NMSA 1978, § 1-19-34.7; 1.10.13.22 NMAC, particularly subsections D–E.

Make the Call!

Sadie is a candidate for county sheriff. During the primary cycle, she received a \$12,400 donation in the form of a personal check from John. The check was from the joint account of John and his wife, Mary. Which of the following ways can Sadie handle the excess contribution?

- a. Sadie can attribute \$6,200 to John and \$6,200 to Mary
- b. Sadie can allocate \$6,200 to the primary cycle and \$6,200 to the general cycle
- c. Sadie can return \$6,200 to John
- d. All of the above

NMSA 1978, § 1-19-34.7; 1.10.13.22(D)–(E) NMAC.

Earmarking is Prohibited!

- “Earmarking” occurs when a donor uses a third party to make a contribution anonymously
- It is unlawful to accept a donation in the name of another or to make a donation in the name of another when there is an intention to disguise the real source

NMSA 1978, § 1-19-34.3; 1.10.13.24 NMAC.

Special Events

- Tickets costing \$25 or less
- No single special event can raise more than \$1,000 after expenses
- Must describe event (barbecue, coffee, reception, other)
- Must disclose: sponsor, date, place, total amount received, expenses incurred, and estimated number of persons in attendance

How to Hold Raffles: DON'T!

- Political campaigns or committees are NOT organizations eligible to hold raffles (according to the NM Bingo & Raffle Act *NMSA 1978, 60-2F-1 through 60-2F-26*)
- Raffles are overseen by the Gaming Control Board (there is NO SOS control or jurisdiction)
- Criminal penalties incurred for violating the NM Bingo & Raffle Act

Limits on Anonymous Contributions

- \$100 per donation
- \$500 limit per cycle for non-statewide candidates
- \$2,000 limit per cycle for PACs and statewide candidates
- Excess anonymous contributions go to the general fund or to charity

Reporting Use of Candidate Funds

- **CONTRIBUTIONS**

- Candidate gives money to campaign by depositing in campaign bank account
- Candidate does not intend be repaid for contribution

- **LOANS**

- Candidate loans money to campaign by depositing in campaign bank account
- Candidate intends to be repaid all or part of the loan from campaign funds
- Loans can be forgiven

NMSA 1978, § 1-19-34.7(H); 1.10.13.16 and 1.10.13.25(A) NMAC.

Reporting Use of Candidate Funds

- **REIMBURSEMENT FOR EXPENDITURES**
 - Candidate uses personal credit or debit card to pay for an expense
 - Candidate can be reimbursed for the expense, but must itemize the expenditures reimbursed

What are expenditures?

- Payments
- Transfers or distributions
- Obligations or promises to pay, transfer or distribute any money or thing of value for a political purpose
- Repayment of debts incurred in an election campaign or pre-primary convention.

Disclosures for expenditures

- **DATE** of the expenditure: date the expense was incurred (NOT the date of the invoice or payment)
- **TO WHOM** the expenditure was made: full name or legal entity with address
- **PURPOSE** of the expenditure: the Act limits to expenditures for candidates, NOT for PACs
- **AMOUNT** of the expenditure

Allowable expenditures

- Expenses related to campaign
 - Includes legal expenses such as filing fees and attorney fees
- Expenses of legislators reasonably related to performing the duties of their office (excluding personal and legislative session living expenses)
- Expenditures to eliminate campaign debt
- Donations to the state general fund

Allowable expenditures cont'd.

- Donations to charity
- Donations to a political committee or to another candidate
- Disbursements to return unused funds to contributors if no campaign debt exists

PROHIBITED expenditures

- Personal expenses: Any use of funds “to fulfill a commitment, obligation, or expense of any candidate or legislator that would exist regardless of the candidate’s campaign or responsibilities as a legislator.”
 - Clothes, hair, massages
 - Mortgage or rent for home or office
 - Utility payments for home or office

NMSA 1978, § 1-19-29.1; 1.10.13.25(B)(2) NMAC.

PROHIBITED expenditures cont'd.

- Memberships to clubs or non-political organizations
- Candidates may not use campaign funds to pay fines imposed by SOS
- If the expense would exist *without* the campaign, then it is **not** an acceptable campaign expenditure

Make the Call!

Ann is a candidate for state representative. During the first primary reporting period, she loaned her campaign \$2,000. Her opponent filed a lawsuit to disqualify her as a candidate, so Ann hired an attorney to represent her in the lawsuit, and she bought a new suit to attend the hearing. Ann won the case and remained on the ballot. Thanks to a successful fundraiser, she was able to repay her loan. Which of these were allowable expenditures:

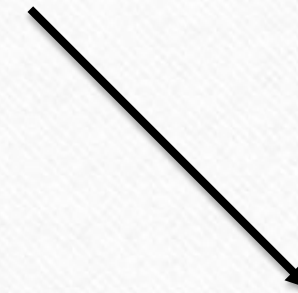
- Attorney fees?
- The cost of the new suit?
- The re-payment of the loan?

NMSA 1978, § 1-19-29.1; 1.10.13.16 and 1.10.13.25(A), (B)(2)(c), and (B)(3) NMAC.

Entering Transactions

1

Select “+New Transaction”



ALL ▼

+ NEW TRANSACTION

 Candidate/Committee Details 

2

Identify Transaction Type

Contributions

Expenditures

Loans Received

Special Events

3

Enter Contribution Information

New Contribution



Date Received



10/21/2026



Election Type

General



Election Year

2026



Contribution Type

Monetary



Contributor Code

SELF - Candidate/Officeholder



Amount

\$100.00

Check Number

1007

Description

toward office space

SAVE

4

Select “Save”

New Contribution

Date Received

10/21/2026

Election Type

General

Election Year

2026

Contribution Type

Monetary

Contributor Code

SELF - Candidate/Officeholder

Amount

\$100.00

Check Number

1007

Description

toward office space

SAVE

SAVE



Adding a Contributor / Payee

When completing the transaction form, new contributors / payees must be added to the campaign's "address book".

Any time the contributor / payee is used after this, you will be able to select them from a drop-down list once you begin entering their information.

1. Begin Entering the Contributor / Payee Name

Payee

sample|

+ ADD NEW PAYEE

When you type in the first few letters of the contributor or payee, you will see the “+ADD NEW PAYEE”

1. Complete the “Create New Payee” Form and Select “Create”

Create New Payee

Organization Name

|

Address 1

Address 2

City

State

NM

Zip Code

CANCEL

CREATE

1. Continue completing the transaction form

 Date Paid 

Election Type  

Election Year  

Payee Type
OTH - Other (e.g. business entity) 

Payee 

Purpose 

Amount Paid  

Check Number 

SAVE

What to do when the “Save” Button is not Illuminating

The save button will only illuminate when the transaction form is completely filled, these are some common reasons the button might not illuminate:

- **Transaction date out of format** - When entering the transaction date be sure to select the date by clicking on the arrow next to the date field or the calendar icon. The system will not recognize manually entered dates.
- **Contributor / Payee not added** - If the contributor or payee's name is not properly added, the system will not recognize the field as complete.
- **Missing fields** - Any field underlined in red is mandatory If any of these fields are incomplete, the save button will not illuminate.

Editing, Deleting, or Returning a Transaction

Locate the Appropriate Transaction Type

From the Lefthand menu, locate the transaction type that needs to be edited, deleted, or returned

-  Home
-  Contributions
-  Expenditures
-  Loans Received
-  Special Events
-  Contributor/Payee
-  Reports
-  Import Manager
-  Administration
-  Public Site
-  Logout

Identify the Relevant Transaction

Contributor Type	Contribution Type	Election	Amount	Date Received	Report	Date Filed	Amended	Actions
Contributor Name/Officeholder (Last, First, Middle Initial)	Monetary	Primary	\$100.00	03/01/2026	First Primary Report (10/07/25 - 04/06/26)			

1 - 1 of 1

Identify the relevant transaction from the list and use the scroll bar to scroll the menu to the right, looking out for the “Actions” column. Select the three dots to open the edit menu.

Select the Desired Edit Option

Contribution

Date Received

03/01/2026

Election Type

Primary?

Election Year

2026?

Contribution Type

Monetary

Contributor Code

SELF - Candidate/Officeholder

Amount

\$100.00

Check Number

Description

Funding account

15 / 120

Edit

Return

Delete

Import Manager

Import Manager

[IMPORT FILE](#)[REFRESH](#)

File Name	Description	Import Date	Status	Found	Created	Skipped	
Austin_First_General.xlsx	First General Report Transactions	09/13/2020	Pending	40			⋮
Austin_Fourth_Primary.xlsx	Fourth Primary Report Transactions	06/30/2020	Accepted	80	79	1	⋮
Austin_Third_Primary.xlsx	Third Primary Report Transactions	05/27/2020	Accepted	100	100	0	⋮
Austin_Third_Primary.xlsx	Third Primary Report Transactions	05/26/2020	Error	Processed-Errors			⋮
							⋮

- Import Manager is available to upload transactions into the system.

Upcoming Reporting Dates

General Election Report:

- October 29, 2026
- January 7, 2027

When reports are filed: Non-Candidate Filers

- Next Biannual Reports:
 - Second Monday in April (April 12, 2027)
 - Second Monday in October (October 11, 2027),
Because of the Federal Holiday, moved to the next
business day, October 12, 2027

Supplemental Reports

- **Who** files supplemental reports?
 - All Candidates

NMSA 1978, § 1-19-29(B)(5); 1.10.13.14 NMAC.

Supplemental Reports

What needs to be reported?

- If not previously reported, any contributions received between 5:00 p.m. on the Tuesday before the election and 12:00 noon on the Monday before the election
- For legislative and non-statewide judicial candidates, any contributions of \$1,000 or more
- For candidates for statewide offices, any contributions of \$3,000 or more

Supplemental Reports

When are supplemental reports filed?

- Within 24 hours of receipt, or can be included in the third general report
- Contributions received after 5 p.m. on Friday may be reported by noon on Monday before the election

UNFILED FILED		2026 Candidate Election Cycle			
Campaign Report Name	Start of Period	End of Period	Due Date ↑	Campaign Report Status	Unfiled Transactions
First Primary Report	10/07/2025	04/06/2026	04/13/2026	Unfiled	There are 2 Transactions
Second Primary Report	04/07/2026	05/04/2026	05/11/2026	Unfiled	
Third Primary Report	05/05/2026	05/26/2026	05/28/2026	Unfiled	
Fourth Primary Report	05/27/2026	06/27/2026	07/02/2026	Unfiled	
First General Report	06/28/2026	09/07/2026	09/14/2026	Unfiled	
Second General Report	09/08/2026	10/05/2026	10/13/2026	Unfiled	
Third General Report	10/06/2026	10/27/2026	10/29/2026	Unfiled	
Fourth General Report	10/28/2026	12/31/2026	01/07/2027	Unfiled	
2027 First Bi-Annual Report	01/01/2027	04/05/2027	04/12/2027	Unfiled	
2027 Second Bi-Annual report	04/06/2027	10/04/2027	10/12/2027	Unfiled	

- You can view your reporting schedule.

NMSA 1978, § 1-19-29.

NEW MEXICO CAMPAIGN FINANCE REPORTING SYSTEM
SECRETARY OF STATE

ALL

+ NEW TRANSACTION

Home

Contributions

Expenditures

Loans Received

Special Events

Contributor/Payee

Reports

Import Manager

Administration

Public Site

Logout

Austin, Steve

Steve Austin (Elect Steve Austin Committee)

Reports

UNFILED

FILED

2020 General Election - Candidate Election Cycle

Campaign Statement Name	Start of Period	End of Period	Due Date	Campaign Statement Status	Unfiled Transactions	Campaign Statement Type
Fourth Primary Report	05/27/2020	06/27/2020	07/02/2020	Amend Pending	There is 1 Transaction	Report of Expenditures and Contributions
First General Report	06/28/2020	09/07/2020	09/14/2020	Unfiled	There is 1 Transaction	Report of Expenditures and Contributions
Second General Report	09/08/2020	10/05/2020	10/12/2020	Unfiled		Report of Expenditures and Contributions
Third General Report	10/06/2020	10/27/2020	10/29/2020	Unfiled		Report of Expenditures and Contributions
Fourth General Report	10/28/2020	12/31/2020	01/07/2021	Unfiled		Report of Expenditures and Contributions

5 Results

View Totals

Preview

Review Violations

File

- You can preview and file a report, review violations, and amend a report.

Practice 1.6

Filing and Amending a Report

- Use the Candidate Campaign Committee.

What if I file a late report?

- You will receive notice from SOS with opportunity to cure within ten (10) business days
- Statutory fines will apply to late reports (fines can be waived or reduced for good cause)
- Fines will accrue each day until the report is filed

NMSA 1978, §§ 1-19-34.4 and 1-19-35; 1.10.13.15 NMAC.

What if I file a late report? cont'd.

- Failure to respond to first notice within ten days results in second notice with updated second fine and opportunity to file the report and waive or reduce the fine
- Failure to respond to second notice will result in Notice of Final Action with an *assessed* fine, which continues to accrue daily until report is filed
- Maximum fine = \$5,000

NMSA 1978, §§ 1-19-34.4 and 1-19-35; 1.10.13.15 NMAC.

Penalties for non-compliance with Act

Administrative:

- Fines
- Exclusion from placement on ballot
- Refused certificate of nomination or election
- Disallowed from filing a declaration of candidacy for any future election

NMSA 1978, § 1-19-35, including subsections concerning candidacy and certification.

Penalties for non-compliance with Act

Civil:

- Injunctions
- Restraining orders
- Fines
- Order to return contributions

Criminal:

- Prosecution by AG or DA for willful violations

Payment

Fees

☒	Late Filing Fine Late Filing Fine - 2020 First Primary Report - 04-13-2020	07/27/2020	Original Amount Outstanding Balance Amount To Pay	\$3,600.00 \$3,600.00 \$3,600.00	
☐	Late Filing Fine Late Filing Fine - 2020 Second Primary Report - 05-11-2020	07/27/2020	Original Amount Outstanding Balance Amount To Pay	\$2,600.00 \$2,600.00 \$2,600.00	
☐	Late Filing Fine Late Filing Fine - 2020 Third Primary Report - 05-28-2020	07/27/2020	Original Amount Outstanding Balance Amount To Pay	\$2,000.00 \$2,000.00 \$2,000.00	
☐	Late Filing Fine Late Filing Fine - 2020 Fourth Primary Report - 07-02-2020	07/27/2020	Original Amount Outstanding Balance Amount To Pay	\$750.00 \$750.00 \$750.00	

Total \$3,600.00

CANCEL

PAY SELECTED FEES

Credit Card(+1.95 convenience fee)
E-Check

- I can pay fees and fines.

Auditing of reports

- Reports may be audited in response to an inquiry or complaint
- Full complaint process available at SOS website
- SOS currently charged with investigating complaints relating to the Election Code, Financial Disclosures, and Governmental Conduct Act;

Auditing of Reports cont'd.

- Effective January 1, 2020, the State Ethics Commission has jurisdiction to enforce the applicable civil compliance provisions for public officials, public employees, candidates, persons subject to the Campaign Reporting Act [1-19-25 through 1-19-36 NMSA 1978], government contractors, lobbyists and lobbyists' employers of: the Campaign Reporting Act; the Gift Act; the Governmental Conduct Act; the Financial Disclosure Act and more

Auditing of Reports cont'd.

- SOS has limited investigation abilities
- SOS refers suspected violations to the Attorney General or District Attorney, and to the State Ethics commission

NMSA 1978, §§ 1-19-34.4, 1-19-34.6, and 10-16G-9.

Auditing of Reports cont'd.

- SOS is required to make a random, thorough examination of 10% of reports filed during the year
 - 40 days after the general election
 - 10 days after the April biannual report

What the SOS looks for in during an audit...

- **CONTRIBUTIONS:** are they within limits? from lawful contributors?
- **EXPENDITURES:** are they appropriate?
- **MONEY RAISED AND SPENT** *prior* to registration?
- **LOANS, PAYMENTS, AND FORGIVENESS** *reviewed*
- **RANDOM CROSS-CHECK** of *contributions between candidates, lobbyists, and PACs*

Closing a CFIS account

Candidates may close their CFIS account when:

- The campaign has no outstanding debts
- All money has been spent **AND**
- The bank account(s) has been closed

CFIS accounts do not expire; however, if yours remains open, you **MUST continue to file timely reports*

Immediate To Do



Gordon Ramsey 618 is eligible to deactivate in the system

INACTIVATE

GO TO REPORTS

DISMISS

← Fourth Primary Report: 05/27/2020 - 06/27/2020

REVIEW

PREVIEW

FILE

Due in 11 Days

Inactivation ?

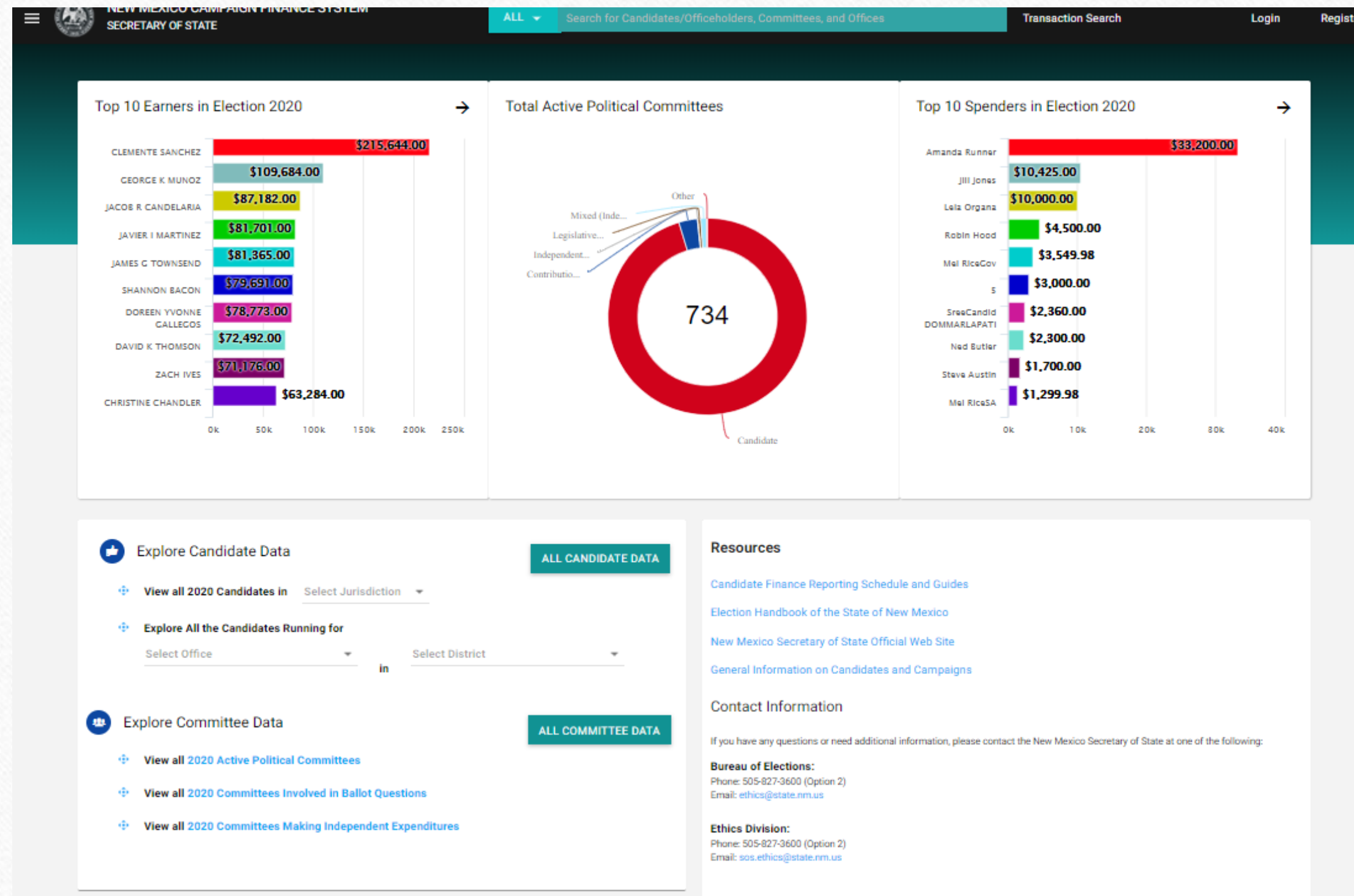


Check here if you are inactivating and this is your final report.



I hereby declare that I did not have any contributions or expenditure or other reportable financial activity since my last report was filed.

- You can close your account when your reporting obligations have been met.



- You can effectively navigate and locate information on the public site.

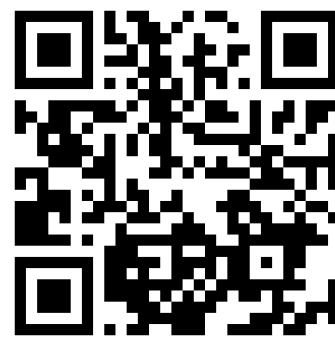
Practice 1.7

Using the Public Site

Training Effectiveness Survey

Please take 5 minutes to complete the training effectiveness Survey for this course. This is your opportunity to assist in shaping the learning environment for this program.
Your input is important.

Take the Survey Here



Questions?



Telephone: (800) 477-3632 or (505) 827-3600

Email: elections@sos.nm.gov