

Electronic filing of financial statements	City Clerk's Office – Toronto Elections
	Policy No.: POL-CFPS-004

1. Policy

This policy identifies the conditions and limits established by the City Clerk in providing candidates and registered third party advertisers with access to electronic filing of financial statements.

2. Application

This policy applies to candidates and registered third party advertisers during Toronto municipal elections and/or by-elections.

3. Authority/Legislative Reference(s)

Sections 88.25(11) and 88.29(9) of the Municipal Elections Act, 1996 enable the City Clerk to provide for electronic filing for candidates and registered third party advertisers and establish conditions and limits with respect to electronic filing.

Section 88.30 of the Municipal Elections Act, 1996 outlines the required filing dates of financial documents from candidates and registered third party advertisers.

Section 88(9.1) of the Municipal Elections Act, 1996 requires the City Clerk to make the documents filed under sections 88.25, 88.29, 88.32(5) and 88.32(6) available at no charge for viewing by the public on a website or in another electronic format as soon as possible after the documents are filed.

Ontario Regulation 101/97, a regulation made under the Municipal Elections Act, 1996, prescribes the financial statement forms.

4. Conditions and Limits

Original financial statements must be filed with the City Clerk in accordance with the requirements and deadlines set out in the Municipal Elections Act, 1996.

The City Clerk has established a free of charge, voluntary secure Electronic Financial Filing System for use by candidates and registered third party advertisers in any municipal election and/or by-election. The conditions and limits established by the City Clerk are as follows:

- (1) Once a candidate or registered third party advertiser uses the Electronic Financial Filing System, they must use it to submit all contribution and expense data.
- (2) Prior to using the Electronic Financial Filing System, candidates and registered third party advertisers and, if applicable, their designate(s) and/or campaign staff who have access to the Electronic Financial Filing System, must agree to the online Terms of Use Agreement.
- (3) All contributions, expenses, fundraisers and, if applicable, inventory, must be entered into the Electronic Financial Filing System and submitted electronically by the deadline set out in the Municipal Elections Act, 1996 or, if applicable, within 5 business days of submitting a paper copy of the required Financial Statement – Auditor’s Report.
- (4) For candidates participating in the City’s contribution rebate program, all contribution receipts must be submitted electronically in accordance with Chapter 53 - Elections, Schedule A of the [Toronto Municipal Code](#).
- (5) Contribution receipts produced by the Electronic Financial Filing System must show either the electronic or original signature of the candidate, registered third party advertiser or their designate(s).
- (6) Candidates and registered third party advertisers may request the City Clerk to provide designate accounts for up to two individuals who may use the Electronic Financial Filing System on the candidate’s behalf.
- (7) Electronic financial statements will not be verified or amended by the City Clerk, and in the event of any discrepancy between the Electronic Financial Filing System's financial statements and the original financial statements filed with the City Clerk, the original documents will govern.
- (8) The financial statements prescribed by the Municipal Elections Act, 1996 require candidates and registered third party advertisers to list the name, address and amount of every contributor who contributes more than \$100, and that information as entered by candidates into the Electronic Financial Filing System will be posted on the Toronto Elections website.

5. Related Policies and Procedures

Error in financial statement

Date Approved: June 2026