



'How to' Guide | Campaign Disclosure Statement and Financial Statement (*Form 26*)

All official candidates in the 2021 Edmonton Election must complete and submit *Form 26: Campaign Disclosure Statement and Financial Statement* as required by Section 147.4 of the [Local Authorities Election Act \(LAEA\)](#).

Candidates must disclose:

- The total contributions raised before January 1, 2021;
- The total contributions raised during the campaign period (January 1, 2021 - December 31, 2021);
- The total expenses incurred during the campaign period.

Note: All official candidates (individuals whose *Form 4: Nomination Paper and Candidate's Acceptance* and deposit were received by the Returning Officer), **including those who withdrew their candidacy**, must complete and submit Form 26.

Remember

- Candidates must disclose the value of in-kind contributions such as the use of property or a professional service;
- Candidates must disclose the contributor's name and address when the value of the contribution exceeds \$50;
- Candidates must account for self funded contributions;
- Make sure you familiarise yourself with the regulations regarding a campaign surplus and deficit (Sections 147.51 and 147.52 of the *LAEA*)

Candidates must file *Form 26* with Edmonton Elections before March 1, 2022

- E-mail: elections@edmonton.ca - scan of the original form signed by the candidate
- Mail: 16304-114 Ave NW, Edmonton, AB, T5M 3R8 - original form signed by the candidate
- Mail: Office of the City Clerk, City of Edmonton, 3rd Floor, City Hall, 1 Sir Winston Churchill Square, Edmonton, AB, T5J 2R7 - original form signed by the candidate

As per section 147.4 of the LAEA, candidates who do not file Form 26 by the legislated deadline must pay a late filing fee of \$500.

Completing Form 26 Campaign Disclosure Statement and Financial Statement

1. Download the official [Form 26](#) from edmonton.ca/elections. You must use this form to file your disclosure.
2. Complete the **Candidate Information** section.

Full Name of Candidate _____
Candidate's mailing address _____
_____ Edmonton, Alberta; Postal Code _____
This form, including any contributor information from line 2, is a public document.

Candidates must provide their full legal name, as indicated on *Form 4: Nomination Paper and Candidate's Acceptance*, and the mailing address indicated on either *Form 4* or *Form 5: Candidate Information Form*.

Edmonton Elections will publish a redacted version of each filed *Form 26*. The candidate's mailing address will be removed.

3. Complete the **Pre-Campaign Period Report** section

Pre-Campaign Period Report	
1. Pre-Campaign Period Contributions (up to a limit of \$5 000 per year or \$10 000 from candidate's own funds per year)	\$ _____
2. Pre-Campaign Period Expenses	\$ _____

Candidates must disclose:

- the total pre-campaign period contributions received;
- the total pre-campaign period expenses incurred

Note: The limits identified in this section of *Form 26* apply to contributions, including self funded contributions, received in 2018, 2019 and 2020.

4. Complete the **Campaign Period Revenue** section

Campaign Period Revenue	
CAMPAIGN CONTRIBUTIONS:	
1. Total amount of contributions of \$50.00 or less	\$ _____
2. Total amount of all contributions of \$50.01 and greater, together with the contributor's name and address (attach listing and amount)	\$ _____
NOTE: For lines 1 and 2, include all money and valued personal property, real property or service contributions.	

As well as financial donations, the real market value of in-kind contributions, such as the use of property or a professional service like web design, must be included in this section.

Candidates should use the second page of *Form 26* to accompany the amount indicated in line 2 of this section. Use multiple copies if necessary.

Edmonton Elections will publish a redacted version of each filed *Form 26*. The residential address of each contributor will be removed.

3. Deduct total amount of contributions returned	\$ _____
4. NET CONTRIBUTIONS (line 1 + 2 - 3)	\$ _____

Candidates must return contributions received anonymously or from those who do not meet the eligibility criteria as described in section 147.2 of the *LAEA*. Individuals must not exceed the contribution limit of \$5000 per candidate.

5. Total amount contributed out of candidate's own funds	\$ _____
6. Total net amount received from fund-raising functions	\$ _____
7. Transfer of any surplus or deficit from a candidate's previous election campaign	\$ <u> N/A </u>
8. Total amount of other revenue	\$ _____
9. TOTAL OTHER SOURCES (add lines 5, 6, 7 and 8)	\$ _____
10. Total Campaign Period Revenue (add lines 4 and 9)	\$ _____

Candidates must indicate their total self funded contributions in line 5. This is the total amount contributed by the candidate, minus the total of any reimbursements made to them from the campaign account.

5. Complete the **Campaign Period Expenditures** section

Campaign Period Expenditures		
11. Total Campaign Period Expenses	Paid \$ _____	Unpaid \$ _____ TOTAL \$ _____
The Candidate must attach an itemized expense report to this form.		

Candidates must disclose the total expenditures, both paid and outstanding, incurred during the campaign period (January 1, 2021 - December 31, 2021).

Section 147.4(1g) of the LAEA requires all candidates to attach an itemized list of campaign expenses incurred during the campaign period. The LAEA does not provide direction on how expenses should be itemised or the format of the expense report. All campaign expenses must be disclosed.

6. Indicate the Campaign **Surplus or Deficit**

Campaign Period Surplus (Deficit) (deduct line 11 from line 10)	\$ _____
A candidate who has incurred campaign expenses or received contributions of 50,000 or more must attach a review engagement statement to this form.	

Candidates must take action to address a surplus or deficit within 60 days of filing *Form 26*.

Surplus (LAEA, Section 147.5)

Less than \$1000, candidates can:	\$1000 or more, candidates must:
Retain the surplus	Donate all or a portion to a registered charity
Donate all or a portion to a registered charity	The remaining surplus must total less than \$1,000.

Candidates who donate all or a portion of their surplus must file an amended disclosure that confirms that their surplus has been addressed.

Deficit (LAEA, Section 147.52)

Candidates must eliminate a deficit within 60 days of filing *Form 26*.

Candidates may receive contributions to do this, including self-funded contributions. Contribution limits apply to those received to eliminate a deficit.

Candidates must file an amended disclosure that confirms their deficit has been eliminated.

7. Complete the **Attestation of Candidate** section

ATTESTATION OF CANDIDATE

This is to certify that to the best of my knowledge this document and all attachments accurately reflect the information required under section 147.4 of the *Local Authorities Election Act*.

Signature of Candidate

Date

Candidates must sign and date Form 26. Note that it is an offence to sign a false declaration.

Candidates with total expenses or contributions of **\$50,000 or more** must file a review engagement with a disclosure statement. A review engagement is a review of financial records conducted by a Chartered Professional Accountant.

Note that candidates may continue to receive contributions and incur expenses for the duration of the campaign period. More information can be found in the [Campaign Financing](#) section of [edmonton/ca/elections](#).