It cannot be disputed also that the services of a band on the night of an election are expenses incurred in connection with the election.

The failure of the agent and of the candidate to include in their return these two bills for the payment of which money had been supplied by the candidate himself render them guilty of corrupt practices under section 79, subsection 9, which says:—

"If a candidate or official agent knowingly makes a false declaration respecting election expenses, he is guilty of a corrupt practice."

As to the declaration in the return that the payment of \$1,251.05 made by the Progressive Committee of Moose Jaw was made with the authorization of McRitchie, I am under the obligation of declaring that it is not a true declaration.

The return of election expenses must give to the public a full and complete disclosure of all expenses and claims made by or to a candidate in connection with the election. The Parliament requires by its legislation that the public should know exactly what has been received and expended in each constituency. That return should mirror the manner in which the electoral campaign has been conducted. If illegal acts have been committed, so much the worse for the candidate. Of course, errors and omissions might occur, but then the courts are authorized to be lenient and not to condemn for trivial things (1921, chapter 7, section 7).

In this case, I would have been for my part willing to exercise my discretion in favour of the appellant if he had declared the facts as they had occurred. It was evidently a mistake which was made by the officers of the Moose Jaw Committee when they issued cheques for these bills; but they were under the impression that being an incorporated association for political purposes they could pay legitimate election expenses (article 10, Dominion Elections Act). They had not thought of the fact that their powers were restricted to contributions for election purposes and that expenses incurred in a constituency should be paid by the official agent (section 78, subsection 3). If the agent or candidate had reported in his statement the facts as they really occurred, then the appellant could have invoked the application of the statute of 1921; but no: they tried to prove that these payments had been authorized by the official agent when the evidence shows that he knew of them only long after. I admit the law is very severe; but if the agents or the candidates are candid and truthful and if the election has been carried out honestly, there is no fear; the courts will not condemn for trivial things omitted.

These returns of expenses must be certified under oath and then the agent and the candidate should always respect the sanctity of the oath.

For these reasons the finding of the trial judges that the appellant was guilty of corrupt practices is right and their report should be confirmed with costs.

MIGNAULT, J.

The election petition of the respondents complaining of the return of the appellant as a member elected to represent the electoral district of Moose Jaw, Saskatchewan, in the House of Commons of Canada, was tried before the Honourable Mr. Justice Embury and the Honourable Mr. Justice Mackenzie, two of the justices of the Court of King's Bench for the Province of Saskatchewan. The question of their jurisdiction to try this petition was raised before them, but the objection was finally rejected and the trial proceeded to judgment.

The petition having been maintained, the appellant now appeals to this Court and again raises the question of the jurisdiction of the learned trial judges. In my opinion, whatever doubts may have been created by the language