

The principal political parties function through voluntary associations with headquarters in the national capital but in more or less intimate association with organizations at the provincial and constituency levels.

The constituency association is responsible for selecting the candidate who will contest that seat in the election: (It also sends delegates to national conventions where the party leader is chosen and party policies formulated.)

As the time for an election approaches, party associations hold campaigns aimed at publicizing the party's policies and the personality of its leader. These campaigns reach their peak in the weeks immediately preceding an election, as the leaders move across the country addressing meetings and meeting individual voters.

*Expenses*

Canada is the size of a continent and spans six time zones. Many parts are sparsely populated, yet, as far as possible, every voter, no matter where he or she lives, must be given a chance to vote.

Elections Canada expects to spend \$112 million in public funds at the next election — on printing, salaries and fees for election officials, transportation, polling place rentals and other costs such as an information program aimed at the general public. Included in this amount are the expense reimbursements which some candidates and political parties may be entitled to receive.

The campaign expenses of candidates and political parties will exceed several million dollars. These funds come from private sources — the candidates themselves, friends and well-wishers and party supporters.

Individual candidates must keep detailed accounting records and, after the election, must declare their election expenses. They are required to appoint official agents to receive all contributions and make all disbursements on their behalf, and an auditor.

Under the Income Tax Act, persons or corporations who donate money to a registered political party during any given year, or to an official candidate during an election, are entitled to a partial reimbursement in the form of a tax-credit receipt. They may then deduct this directly from their income tax payable.

A disclosure requirement also exists, so that the returns submitted by registered political parties and official candidates must declare all contributions and identify all donors whose contribution exceeded \$100. This becomes public information.