July 14, 2026

Ms. Marnie Larkin,
c/o George Orle
Winnipeg, MB
BY EMAIL

PC Party of Manitoba
c/o George Orle
Winnipeg, MB
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RE: Complaints re volunteer service

I received two anonymous complaints concerning the PC Party's campaign expense accounting, both relating to services provided to the campaign by Ms, Larkin. Ms. Larkin acted as the party's campaign manager. Records filed by the PC Party indicated that she had donated her services.

The complaints both asserted that the services of a campaign manager were professional services and that where professional services are provided free of charge to a political party, the party must declare them as a non-monetary contribution.

Both complaints also intimated that perhaps Ms. Larkin did receive compensation in some form and that her services were not all donated as the PC Party has claimed. Neither of the complaints provided any evidence for this intimation.

Our investigator requested information and documents from the PC Party and from Ms. Larkin. Their responses were not identical, possibly because they did not have the same documents available to them in their respective files. Nevertheless, they each agreed on the significant points: that the arrangement with Ms. Larkin was that she would provide her services as a volunteer; that Ms. Larkin did not receive any compensation for her services; and that Ms. Larkin was reimbursed for expenses that she incurred on behalf of the campaign. After reviewing their responses and the documents he received, the investigator found nothing suggesting that Ms Larkin was paid, whether directly or indirectly.

The real question raised by the complaints is a legal one. As I have already noted, both complainants understood that professional services, provided free of charge, must be treated as non-monetary contributions. I do not believe that is correct, although the legislation is confusing.

The relevant parts of the EFA read as follows:

> **32 CONTRIBUTIONS GENERALLY**
> **(1) — Meaning of "contribution"**
> The following are contributions when provided to a recipient or for a recipient's benefit:
> (a) . . .
> (b) property or services provided free of charge or at less than market value (a **"non-monetary contribution"**).
>
> **(4) — Additional rule: what are not contributions?**
> These are not contributions:
> 1. Volunteer labour.
> 2. . . .
>
> **115 DEFINITIONS**
> . . .
> **"volunteer labour**" means a service provided free of charge by an individual and in respect of which the person receives no compensation, directly or indirectly, for providing the services or for the time spent providing it.

At first glance, it might appear that, because "volunteer labour" is defined as services provided free of charge, services provided free of charge are both a contribution (subsection 32(1)) and not a contribution (subsection 32(4).

But the definition of "volunteer labour" does not capture *all* services provided free of charge, only those that are provided "by an individual". The only way to read these sections together, therefore, appears to be that services provided free of charge by an individual are not a contribution, but services provided free of charge by an organization that is not an individual, would be a contribution. If that is what the legislature intended, they admittedly chose a roundabout way of saying so, but it appears to be the only interpretation of the act that does not lead to a contradiction.

Some support for this interpretation, and some explanation for the unusual wording, can be found in the legislative history. Prior to June of 2017, the definition of "volunteer labour" was:

> **"volunteer labour"** means a service provided free of charge by an individual outside their working hours, but does not include a service provided by a self-employed individual if the service is one the individual normally charges for. (« travail bénévole »)

Property or services provided free of charge were therefore considered to be contributions unless they were provided by a self-employed individual who normally charged for that type of service.

In June of 2017, the government changed the definition to its current form. Although there appears to have been little debate about the change at the time, Heather Stefanson, who was at that time the Minister of Justice, said when she introduced the amendment at second reading and in committee: "People who are self-employed will no longer be considered to have made a contribution when they volunteer services for which they normally charge."

It appears, therefore, that the government did intend someone such as Ms. Larkin to be able to contribute her professional services free of charge, without that benefit counting as a non-monetary contribution.

At the time the definition was changed, it might have been helpful to clarify what sorts of services remained that, if provided free of charge, were still to be treated as non-monetary contributions. That was not done, however, and we are left to interpret section 32 as it stands. As already discussed, it appears that the distinction is to be made by looking at who provided the services. If they are provided by an individual, they are “volunteer labour” and are not contributions; if they are provided by any legal entity that is not an individual, such as a corporation, they are a contribution. And, of course, since entities that are not individuals are not allowed to make contributions, free labour provided by such an entity would not just be a contribution, it would be an illegal one.

In the case of Ms. Larkin, because she is an individual, any services she provided free of charge were not a contribution, and the PC Party was therefore correct in not reporting them as such.

Yours truly,

Bill Bowles
Commissioner of Elections for Manitoba