

Discussion Paper:

Attaching Economic Value to Volunteer Contribution

Introduction

Volunteering can be considered a core *value* in Canadian society, with more than 12 million volunteers involved in communities throughout the country. Volunteers are also highly *valued*, with every province and territory hosting volunteer service awards, not to mention community-wide recognition programs and volunteer appreciation events in thousands of organizations. Yet, our ability to demonstrate the full social and economic value of volunteer contributions – to the individuals who are directly served, to the organizations they work with, to the community at large, and to the volunteers themselves – is fraught with many practical and conceptual challenges.

In recent years, many tools and models have been developed to measure the economic value of volunteering. Accountability and evidenced-based decision-making are very much on the public agenda. More and more, funders and supporters want to know the quantifiable economic value of the work volunteers do. At the same time, in the context of a severe economic crisis, the role of volunteering is moving to the centre of the policy and political agenda. As a result, those who formulate policy and legislation will likely be seeking more sophisticated ways to define and describe volunteering in terms of its economic value-added and impact.

In addition to the policy considerations, the economic value perspective presents a marketing and promotional *opportunity* for the voluntary sector. Describing the value of volunteering in monetary terms has a seductive appeal to the media, decision-makers, and the general public. It is a relatively simple way to capture the importance of volunteering to Canadian society and encourage support for the sector.

To those who support volunteerism and who work in the voluntary sector, the entire enterprise of “monetizing” volunteering poses challenges. Many would argue that the essential value of the act of volunteering is far greater than any monetary value we might attach to volunteer time and effort.

While there has been tremendous progress made over the past decade in broadly promoting the importance of the non-profit and voluntary sector to Canadian society, we are only beginning to develop the models and tools to demonstrate the value of volunteer involvement to the *quality of life* of citizens and community vitality.

Building upon and synthesizing the important work that has already been done in the field, we will provide an overview of the topic by:

- Defining key concepts,
- Describing the range of models,
- Discussing the philosophical and practical implications, and
- Providing a framework for decision-making.

This paper is not intended to take a position for or against the practice of determining the economic value of volunteering. It seeks to facilitate thoughtful deliberation among leaders of non-profit and voluntary organizations, policy makers, researchers, funders, and practitioners. We hope it will inform decision-making at board tables, in policy shops, and in public policy dialogue. It is our hope that this paper can serve as a resource for:

- Workshops,
- Strategic planning sessions,
- Classroom discussions,
- Policy summits,
- Community round tables,
- Stakeholder consultations, and
- Conference panel presentations.

Backdrop – The Volunteer Experience

The contribution of volunteer effort to the Canadian economy has been estimated at 2 billion volunteer hours per year. According to the National Survey of Non-profit and Voluntary Sector Organizations (NSNVO) the majority (54%) of the organizations that make up the non-profit and voluntary sector are operated entirely by volunteers. Almost 12 million Canadians, or 45% of the population aged 15 years and older, report that they volunteer. Statistics Canada places an economic value of this contribution at around \$14 billion dollars, equivalent to 1.4% of Canada's GDP.

The data on the volunteer hours contributed is a useful tool to recognize the magnitude of the volunteer effort across Canada. However, we know from our own personal experience and academic research that when the volunteer “value” is further considered, a range of benefits result. The value of all these benefits cannot be easily captured by the statistical data. How, then, can we find ways to acknowledge the full value of the volunteer contribution?

Section One – A Framework for Discussion

Elements of the volunteer experience

Volunteer contributions generate benefits to organizations, individual volunteers, people served by volunteers, and communities and society at large.

Organizational benefits:

This element of the volunteer experience is about the volunteer contribution that can be measured in terms of time, expertise that is mobilized, and measurable outcomes. The value here is the benefit that the organization gets from the volunteer effort, expressed as an equivalent to professional fees or salaries. In practical terms, this is a useful and relatively “user-friendly” means of assigning value to volunteering. It provides organizations, their funders, and the volunteers themselves with a numerical value that reflects the time and effort of the volunteer contribution.

More detail on tools for calculating this numerical value appears below.

Individual benefits:

A recent analysis identifies six primary motives for volunteering:

- To express important values,
- To fit into one's social reference group,
- To obtain career skills and opportunities.
- To better understand the world and its people,
- For positive self-enhancement, and
- For protective effects against guilt, self-doubt, and other negative feelings.

Satisfying these and similar motivations could be characterized as the benefits gained by the volunteer through the volunteer experience. These benefits might be more generally categorised into: 1) social capital building – expressing values, fitting a social reference group and 2) human capital building – gaining skills, better understanding, self-enhancement, and taking protective actions.

While such benefits are acknowledged in literature and strike a chord with volunteers, it is not customary to measure them. Further, finding a method for attaching economic value to these benefits is problematic. While obtaining skills and career opportunities may result in a volunteer finding a job, the benefit of being able to find a way to express one's personal values is less easily captured as a monetary value.

An additional complexity is that not all volunteers gain benefits at the same rate. Some suggest that motives determine benefits, but motives too will change over time.

Value to Individuals Served (by the volunteer)

This refers to the individuals who are recipients of volunteer service or participants in a program or activity that is provided by a volunteer. This would include one-to-one services such as friendly visiting, mentoring, tutoring, and transportation. It would also include sports activities, scouting, and self-help groups. The value of these services or activities to individuals is also challenging to measure, but has been captured in pre- and post- surveys that ask for self-assessments related to self-esteem, sense of belonging, as well as levels of anxiety, depression, and feelings of alienation and isolation. It can also include measurement of skills levels, literacy, language ability, and athletic proficiency.

Value to Community/Society

This describes the general value that a community or society at large gains when volunteers make a collective contribution to voluntary organizations, which cannot function without them. Besides delivering services that are integral to the quality of life in communities, volunteer participation also builds trust and reciprocity among people, encourages social solidarity, and enhances citizens' sense that they live in a caring community.

Several indicators of healthy communities show that volunteerism is a contributing factor to community well-being. The Federation of Canadian Municipalities' Quality of Life Reporting System (QOLRS) seeks to measure changes in social, economic, and environmental factors to assess and compare the qualities of life in Canada's cities and communities. Civic engagement, including a measure of volunteering, is one of the indicators collected. The FCM chooses

indicators that are measurable, meaningful and relevant. This provides an example of the measurement of the impact, in practical terms, of volunteerism on the quality of community life.

The challenge of measuring elements of the volunteer experience

For all measurement tools there are risks: risks that the quantifications are inaccurate, risks that the counting excludes something important, and, when economic value is attached, the risk that the monetization might be inappropriate, and exclude important benefits.

In the table below we attempt to capture opportunities for measurement and acknowledge potential risks. However, the table does not capture all of them; rather, it is a starting point for discussion. The table is followed by clarification of the points noted and questions that may be raised.

Element of volunteer contribution	Opportunities for measurement	Risks of measurement
Benefit to the organization from the volunteer contribution of time/effort	Value of Time <i>plus</i> <ul style="list-style-type: none"> • Measured by counting hours contributed by volunteer • May also include other costs/expenses related to the volunteer position • Monetization may be at a different level depending on the skills of volunteer or the nature of the volunteer position • Demonstrates the in-kind contribution the organization gains from the volunteer effort 	Voluntary = freely offered <ul style="list-style-type: none"> • Measures time volunteered • Could measure other forms of value-added or “product-produced” for organizations • Risk that the focus becomes the monetization of volunteer effort instead of how it really matters • Risk that volunteers are uncomfortable with the dollar figure attached to their effort
Benefit to the individual volunteer (e.g., in the form of social and human capital)	Value of social and human capital <ul style="list-style-type: none"> • Social capital is commonly expressed in terms of networks, social resources and awareness of social norms • Volunteering is considered an important way for individuals to gain social capital • Volunteering offers the benefit of moving from social 	Complex and elusive to measure <ul style="list-style-type: none"> • Social capital is complex to measure and quantification of social capital remains elusive • Some attempts have been made to measure network depth and breadth, other indexes are only just emerging • Other benefits of social capital are even more

	<p>exclusion to social inclusion</p> <ul style="list-style-type: none"> • Human capital measures the skills, competencies and knowledge of an individual or a group • Volunteers may gain human capital as a direct result of their volunteer experience 	<p>difficult to measure</p> <ul style="list-style-type: none"> • Human capital can be measured <p>by skills gained, in some cases, but it is very individual</p> <ul style="list-style-type: none"> • More difficult is measuring change in cultural awareness for example • Monetization would potentially include some but not all human capital gains for the volunteer
<p>Benefits to communities and society at large</p>	<p>Value of societal benefit</p> <ul style="list-style-type: none"> • Financial and volunteer effort contributions to voluntary sector organizations can be measured and monetized where appropriate • Measurement of the size of the voluntary sector inputs and some outputs are possible from statistical data • Chance to recognize how the voluntary sector interacts with the economy 	<p>Social well being and volunteerism</p> <ul style="list-style-type: none"> • Size of the sector does not equal all the benefits that society gains from volunteerism • Social well-being has been linked to the level of volunteerism and may increase when volunteerism is supported and encouraged • Quantification is difficult and benefits are hard to isolate and attribute to volunteerism

Posing questions about measuring

Measuring the benefit of volunteering to organizations

When volunteer effort is stated in economic value terms it seems to overshadow or diminish all other aspects of what volunteering is.

Many would argue that “monetary” measurement is counter to the fundamental principle of the volunteer effort – that it is offered free of economic gain or return. In addition, there is a risk that volunteers might be offended by “reducing” their contribution to a dollar figure.

A further risk is that, without proper presentation and context, volunteers might find that the dollar value does not match the benefit that they believe they (and society) gain from their volunteering.

On the flip side, some volunteers might appreciate being able to measure their contribution and see economic measurement as a way to recognize and assign value to their contribution.

For practical purposes, is there a risk that suggesting a dollar value of volunteer contribution can potentially devalue the generosity of the volunteer contribution?

The monetization of the volunteer effort does allow us to combine two primary inputs – donations of funds and time. Measurement tools can also be used to capture all the different types of volunteer activities – such as guiding children, caring for people living with HIV/AIDS, or writing letters to policy makers – by measuring the effort in hours. Some funders (including governments) offer organizations the opportunity to have that notional non-cash “donation” added to the donated funds and will match the total amount.

Does the possibility of gaining additional funding justify the effort of volunteer-hours data collection? How can organizations best manage the potential volunteer backlash to this procedure?

Measuring the benefit of volunteering to individuals

The value of volunteering, for many, is derived from the opportunity to spend time with others and build social capital. The literature notes that individuals gain networks – or social connectedness with other people, groups, and institutions – through volunteering. Volunteering is considered an important and unique means to gain this social capital.

It is currently difficult to find a tool that can quantify the different types of social capital that volunteers gain from volunteer activity. While there is significant literature on social exclusion – a disconnectedness from society – measuring it or its opposite, social inclusion, does not appear to be easy, even though we know that gains in social capital improve social inclusion.

Human capital – i.e., the skills, enhancements, competencies, and knowledge individuals possess – is also gained in volunteer activity. It appears to be easier to quantify human capital than social capital, but it is still a complex process. Even where the skills attained are measurable, the change an individual experiences is harder to quantify. It may also be hard to isolate and attribute change to the volunteer activity.

Quantification also risks leaving out less tangible human capital gains such as cultural awareness and language facility.

Do organizations have the capacity to measure, or interest in measuring and evaluating the “human and social” capital their volunteers gain?

Measuring the benefit to communities and society at large

The UN declaration of 2001 as the International Year of Volunteers was predicated on the general acceptance that volunteerism is an essential ingredient of a healthy, democratic society and that governments have a vested interest in its promotion.

In the literature, volunteerism is often associated with what we commonly call the “civil society” sector. There are varying notions of “civil society” (originally a term for the non-military, non-ecclesiastical, non-government elements of society). Today, civil society generally refers to the non-business, non-government sector, ranging from community organizations to trade unions to universities. Some measure the health of civil society by counting the number of charitable and not-for-profit organizations and estimating their contribution to the national economy.

Governments can adopt practices and policies that support and encourage a healthy climate for volunteerism. However, there is no general consensus as to what the best steps would be to support and encourage volunteerism and the voluntary sector. Government support of volunteerism varies around the world.

Attempts have been made to place economic value on the societal benefit by measuring the inputs, donated funds and contributions of volunteer effort, and the outputs, the improved well-being, for the target groups and society in general. These measures have been very useful in providing insight into the voluntary sector.

Should organizations take a role in defining what values are measured and how it is done? (The outputs, in a standard results-based management framework, are the actual “goods and services” created. The improved well-being would be called “outcomes” and “results” or “impacts”.)

Section Two – Concepts and Considerations

Attaching economic value to volunteer contribution

In Canada, CIDA and HRSDC provide for an economic value of effort as part of the matching contributions in funding agreements. Particularly for smaller entities, this affords organizations the opportunity to leverage matching funds through in-kind contributions, rather than cash.

The aim of the Extended Value-Added Statement (EVAS) developed by Laurie Mook (*see appendix*) is to expand the standard financial accounting methods to include the volunteer *value-added* that goes into the goods and services of non-profit organizations. This value-added is normally excluded from the conventional accounting statement, which reflects only paid labour. In short, without inclusion of the volunteer value-added the financial statements do not accurately represent the situation of the organization.

Concerns related to attaching economic value

The chief perceived drawback on the economic valuation of volunteer effort is its limited nature. It does little to acknowledge the benefits of social and human capital, and it does not fully measure the societal benefit of volunteering. In addition, there are some other more specific cautions to attaching economic value to volunteer effort.

The project may look “inefficient”

In some cases the volunteer effort, when “monetized”, might make a project seem wildly expensive. Consider school bake sales, for example, in which the accumulated volunteer effort to make and sell the items might appear excessive compared to the few dollars raised. In purely economic terms, it might make much more sense to purchase and resell the bake sale items. In

the case of Habitat for Humanity, monetizing volunteer time and effort could make a house with a market value of say \$150,000 actually look like it cost \$300,000 to build.

In both these cases we should note that mobilizing volunteer time and effort is not the sole purpose of the project – other benefits are gained by the individuals and the community, but not included in the measure. Baking for your local school is a task that connects you with your child, the school and the community, and, in that way, it increases social capital. Your child benefits from seeing volunteerism in her community and the school has an opportunity to engage parents in school activity, which is not an easy task in many schools. These benefits are excluded if one solely measures the monetary value of the volunteer effort.

Tax Credits for Volunteer Contributions

There is an emerging trend to consider volunteer time as being similar to financial donations and worthy of tax credits or tax deductions. While some jurisdictions (in the US, for example) allow tax deductions for out-of-pocket expenses incurred while volunteering, there is to date no allowable deduction for volunteer time. Bill C-219, currently before the House of Commons, may provide for the first such allowable deduction (if passed by Parliament). The bill proposes to grant emergency service workers (e.g. volunteer firefighters, search and rescue volunteers), who provide voluntary service to municipalities or other public authorities, the right to deduct \$1,000 from their taxable income if they performed at least 100 hours of volunteer service, and \$2,000 for at least 200 hours.

While this specific case is unlikely to be generalized to all volunteers, it is worth noting that there is some interest in pursuing the idea of extending a tax credit or deduction to all volunteers for their contributions of time. There is growing attention paid to the potential of tax credits for people on fixed incomes (e.g. seniors), which would be akin to receiving a tax credit for donations of funds.

Concluding Discussion

Measuring the economic value of volunteering almost always seems like a good idea, at first blush. It is only after reflection and analysis that the problematic dimension emerges. As the table on pages four and five of this paper shows, for every opportunity presented by the economic valuation of volunteering there are countervailing risks.

Over and above this laundry list of risks and potential dangers, there is the fundamental question of how, as a society, we value and define volunteering. If we, in general, believe that volunteering is an essential and irreplaceable element of a democratic society, why do we believe that?

Is it because volunteers provide “free” labour necessary to our economy and social infrastructure? Put differently, is it because, without the contribution of volunteers, schools, hospitals, community organizations, sports programs, cultural activities (the list goes on and on) would be crippled and unable to carry on as they do now?

Or is our society's commitment to volunteering deeper than that? Is it more connected to basic values of citizenship and participation in an open, free and democratic society? Is volunteering one of the key ways in which individual citizens are connected to the larger community? And, as a corollary, is volunteering, at its heart, a means for empowering the "ordinary citizen," a way in which she/he gains some measure of power/influence/control over the forces that shape their daily life and those of their family and community?

If our answer to the second set of questions is yes – if we seek to foster volunteering not only for instrumental or operational reasons, but primarily because it is a basic attribute of citizenship – then we are saying that we must be very careful in how we use and view the economic valuation of volunteering. That does not mean the exercise should be avoided. Instead, the dollar value of volunteer activities must be understood within a larger frame, and never allowed to define the entire enterprise and value of volunteering to society.

Finally, in conclusion here are some questions for discussion of this issue:

1. When is it inappropriate to measure the economic value of volunteer effort? Under what conditions is it detrimental to the value of volunteering or volunteerism to measure, quantify, or monetize volunteer effort?
2. Voluntary organizations want to maximize the benefit of volunteer contributions. The specific benefit may vary, though, as some organizations seek the most efficient use of volunteer time/effort. For others the key benefit is building social capital. How can organizations distinguish and clarify their intended specific benefit?
3. The Canada Survey of Giving, Volunteering, and Participating, which concluded that volunteer effort has a considerable impact on the Canadian economy, did a lot to bring attention to the volunteer contribution. Recent efforts intend to make the economic value of volunteer effort a useful measurement tool for international comparison. Does assigning economic value as such enhance public policy approaches for the voluntary sector?
4. How would behaviours change if volunteer contributions were counted and a value put on them? What behaviours might result by placing a value on volunteer contributions and making that contribution visible?

Appendix A – Existing Tools for Attaching Economic Value to Volunteer Effort

Measurement of the economic value of volunteer time and effort is one, however limited, way of quantifying the contribution made by volunteers. Many tools also include methods for measuring more than just the contribution of time, but also the skills donated (reflected in differing wage rates for different occupations), training expenses for the volunteer, or out-of-pocket expenses. The following is a brief overview of commonly used tools.

1) Measuring volunteer effort at a national level

1.1 Statistics Canada uses, through the National Survey of Nonprofit and Voluntary Organizations (NSNVO), a measure of formal volunteer contribution that counts the number of hours spent volunteering. When assigned a dollar figure per hour the volunteer contribution becomes a "monetized" value. The Canada Survey of Giving, Volunteering and Participating uses the monetized value to conclude that volunteers contribute \$14 billion annually to the Canadian economy.

1.2 Johns Hopkins University, in a joint venture with the International Labour Organization, is currently developing a survey-based measurement tool for volunteer effort that has the potential to be used internationally for accurate global comparison. At this point, the proposed tool measures time spent volunteering, including formal (with an organization) and informal (not with an organization but not with immediate family). The volunteer activity will be coded into job classifications and assigned economic value based on the job classification pay scale. Canadian studies have so far captured only formal volunteering.

It should be noted for consideration here that the tool proposed, although not yet fully implemented, is potentially a useful and valuable measure of volunteer effort for international comparison and will serve, as the NSNVO has done, to inform policy makers about the size, value and importance of the national volunteer effort.

2) For organizations

There are three widely used measurement tools of volunteer effort that attach economic value. Based on the need for organizations to benefit from the effort of the volunteers in a monetary sense, these tools allow a more comprehensive accounting of the value of the organization. We have likened this to tools that can place a value on the “cash flow” of the volunteer effort, but do not attempt to account for the capital or the economic climate benefits gained from the volunteer effort.

2.1 Expanded Value Added Statement (EVAS)

By Laurie Mook, Jack Quarter, and Betty Jane Richmond

Conventional accounting excludes non-monetary inputs and outputs such as volunteer contributions and overall impacts. It is limited to market transactions specific to the fiscal functions of the organization. Volunteers augment the services of nonprofits, yet it is only the cost to the organization to engage volunteers that is documented in conventional accounting statements. The benefits are excluded.

What does EVAS measure for voluntary organizations?

Voluntary organizations purchase materials and deliver/perform activities to clients. However, part of this added-value is done by volunteers. Only the value added by paid labour is included in conventional accounting statements. The EVAS attempts to measure and recognize the value added from unpaid labour such as volunteers.

Example: A community-based meal delivery program purchases groceries and uses them to prepare meals, which it then delivers to clients. If volunteers were involved in transforming the groceries into meals, this value added would be invisible in a conventional Value Added Statement. The EVAS makes the volunteer value added visible and presents a fuller picture of the goods and services provided by the organization.

Why use EVAS?

This added-value by volunteers does not involve any financial transaction, and therefore is not recorded in accounting statements, as would be the case for paid labour. Using EVAS, voluntary organizations can calculate the value added of their volunteers.

2.2 Eight Tools for Attaching Economic measures to Volunteer Contributions

By Michelle Goulbourne and Don Embuldeniya

The following tools and ratios are available on the Imagine Canada website and details of calculations are given there including guidelines for use.

1. Estimate of the Value of Volunteer Activities
2. True Value Added to Personnel
3. Full-Time Year-Round Job Equivalent
4. Percent Personal Value Extended
5. Organization Volunteer Investment Ratio
6. Volunteer to Paid Staff Ratio
7. Volunteer Capital Contribution
8. Community Investment Ratio

The information required includes wage information for each job classification (obtained from Statistics Canada or Human Resources Development), volunteer out-of-pocket expenses, and volunteer program expenses. Use of ratios can be meaningful to some volunteers or funders without risking the potential negatives of attaching monetary value to volunteerism.

3) Funder Tools: CIDA and others

The Canadian International Development Agency tool for use in contribution agreements is only one example of allowable calculations for contribution agreements. Several government departments and other funders have similar practices, and they are increasingly being used by voluntary sector organizations as a leveraging tool for greater contributions from funders based on the value attached to the volunteer effort portion of the project. Organizations stand to gain funds for comparable small administrative effort.

Generally these tools are a simplified version of the others noted above, allowing a count of volunteer hours multiplied by an average or agreed-upon dollar value to get monetization of the volunteer effort.

Appendix B – Survey on the Economic Value of Volunteers’ Contributions

Volunteer Canada conducted an online survey of opinions towards measuring the economic value of volunteers’ contributions between January 20th and February 3rd, 2010. The survey was conducted to learn more about what Volunteer Canada’s members, friends and stakeholders think about this often-controversial issue. Provided here is a summary of the results to complement the issues described in this paper. More detailed survey documentation is available through the Volunteer Canada office.

The survey asked respondents to rate their level of agreement with a number of position statements relating to the economic value of volunteering as well as open-ended questions that allowed for more nuanced responses. Over four hundred surveys were completed in both official languages, approximately half from Volunteer Canada members. Responses were received from across the country, most from small to medium-sized organizations (100 employees or less), and most operating in the social services, health, education, and the arts and culture fields.

The survey results did not indicate a definitive positive or negative stance towards measuring the economic value of volunteer activity. Rather the results reflected the split of opinion and shades of grey we see in both academic studies and in our everyday encounters with voluntary sector stakeholders. The majority of respondents (approximately 90%) agreed that measuring the economic value of volunteer activity was useful and reporting the economic value of volunteers' contributions could help non-profit organizations gain and maintain funding (approximately 80%). Free text responses pointed to how economic measurement can be useful for organizations when making an initial business case and also in reporting results or impact. In addressing questions relating to ethics and values, most respondents did not believe economic measures were necessarily incompatible with the social motivation of volunteers to give their time freely and the social values that volunteerism fosters in society. However there were mixed views on how attaching monetary value might oversimplify contributions made by volunteers, or lead to poor decision-making due to inaccurate or unreliable economic measurement tools. Roughly half of respondents agreed that economic measurement excluded important benefits of volunteering.

In summary, we find that the survey results of voluntary sector stakeholders are compatible with the concluding assertion of this paper. Economic value measurement does not need to be avoided, and survey respondents agree that there is an important operational role for the approach. However the dollar value of volunteer activities is only one part of an organization's message, and is most meaningful within a larger story that communicates the social impacts and values fostered through voluntary activity.

For Further Research:

Included here is a list of some key sources where a more in depth analysis of the concepts could be explored.

David Gyarmati; de Raaf, Shaawn; Palameta, Boris; Nicholson, Claudia; Shek-Wai Hui, Taylor (2008) *Encouraging Work and Supporting Communities: Final Results of the Community Employment Innovation Project*, Social research and Demonstration Corporation, Ottawa.

Foster, Vivien, Susan Mourato, David Pearce and Ece Özdemiroğlu (2001) *The Price of Virtue: the Economic Value of the Charitable Sector*, Cheltenham, UK: Edward Elgar.

Laurie Mook; Quarter, Jack; and Betty Jane Richmond (2007) *What Counts: Social Accounting for Nonprofits and Cooperatives*, Second Edition. London: Sigel Press.

Policy Research Initiative (2003) *Social Capital Workshop: Concepts, Measurement and Policy Implications*, June 2003, PRI Project Social Capital as a Public Policy Tool, HRSDC Canada

Scott, Katherine (2003) *Funding Matters, Summary Report*, Ottawa, Canadian Council on Social Development

Statistics Canada (2004) *Canada Survey of Giving, Volunteering and Participating*. Ottawa: Statistics Canada.

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Multiple Indexes on Volunteer Outcomes”, *Nonprofit and Voluntary Sector Quarterly*, Vol. 38:1, 5 – 28. Sage Publications.

Acknowledgements:

The author wishes to acknowledge research assistance provided by Bangsil Cho, Volunteer Canada summer trainee and unpublished work by Melanie Mackenzie.