Workshop Presentation
Topic: Social Capital and Volunteering

Declining Profit Margin and the Value of Volunteering: When Volunteers Cost More Than They Return

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Introduction

This paper looks at volunteer involvement as a formal resource component of the human service[1] delivery system. The central concept explored here is that organizations engaging volunteers may find it useful to carefully review their current volunteer positions to determine whether they are returning good value, or whether there might be more productive and/or less costly positions which could be developed for volunteer involvement. The way in which volunteer involvement has evolved, combined with the failure of many nonprofit organizations to integrate into their service planning the nearly boundless capacity of volunteer resources has resulted in a good deal of inefficiency, excess cost, and lost potential. The currently available methods of calculating the value of volunteer work are extremely limited and an alternate conceptual model is offered. A challenge is offered to the research and academic communities to develop more comprehensive assessment frameworks for the multidimensional value of volunteer work and the development of more accurate measurement tools.

The patterns of volunteer involvement described here are based on the author's experience of the evolution of volunteer involvement in the nonprofit sector in Canada and the United States although this discussion will apply in other western countries such as Australia and the United Kingdom. The recommendation to more accurately assess the costs and returns of volunteer involvement will have a good deal of relevance wherever volunteers are involved. For programs, organizations, and countries where volunteer involvement is a more recent phenomenon, this discussion may help to ensure that volunteers are effectively engaged in positions that return valuable benefits at reasonable cost.

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[1] The human service delivery system is broadly defined to include a wide range of programs and services to individuals and communities, including, but not limited to the fields of health care, education, social services, recreation, sports, culture, heritage, and environmental protection and conservancy.

The Expectation And Costs Of Volunteer Productivity

While some types of volunteering are created primarily to serve the volunteer (in the rehabilitation and mental health fields, for example volunteering is viewed as part of the healing process), most volunteering is organized to generate benefits beyond the persons engaged in it. Hence, it is widely acknowledged that volunteering can produce benefits for the organization engaging the volunteer, and/or for service users, program participants, and communities at large. In this sense, there is usually an expectation that volunteers will generate value through their involvement.
Volunteers may be a cost-effective source of labour, but they certainly are not "free". In most instances, their engagement needs to be coordinated. Typically, volunteer coordination entails a series of functions including, for example, needs assessment, volunteer position design, infrastructure development, recruitment, screening, orientation, training, placement, supervision and ongoing support, recognition, performance evaluation, and program evaluation. While there is a wide range in the degree of formality with which these functions are undertaken, most organizations must invest some measure of time and financial resources to successfully engage volunteers. Where the work of volunteers is more complex, sophisticated, risky, or direct-service in nature, the costs associated with its coordination usually increase. In societies where liability can be connected with the involvement of volunteers, a greater pressure exists to ensure the safe and effective engagement of volunteers. These factors are typically associated with higher volunteer coordination costs, both in terms of time and money.

Because volunteer labour is, by definition, unpaid, there is a general assumption, though perhaps rarely articulated, that volunteer involvement will return more than it costs to mobilize. The "returns" on volunteer involvement take many forms, but the assumption remains that when all costs and benefits are tallied, there is a positive return on the investment in volunteer involvement. The term "assumption" is used deliberately here because it is so often the case that volunteers are engaged with much less conscious planning or rigor than paid staff.

The Evolution Of Volunteer Involvement

In many countries, volunteer participation has become increasingly important to nonprofit organizations' capacity to meet their missions. In fact, NGOs and even some government departments, ministries, and programs, have come to rely quite heavily on the involvement of volunteers for the successful implementation of their programs and services. In some of these settings, volunteers are nothing short of essential workers. Services could not be delivered without them. In many cases, organizations would have to close their doors if volunteer help were not available. This is most certainly true for tens of thousands of all-volunteer organizations and those in which the number of volunteers far exceeds the number of paid staff. For example, volunteer-based youth mentoring services, citizen-based environmental lobbies, community services such as meals on wheels, the growing volunteer-based hospice and end-of-life care movement, neighbourhood safety patrols, rural and remote area firefighting, life-saving, and rescue squads, and the local chapters of many of the large international development and health charities would simply cease to exist without the extensive involvement of literally millions of volunteers.

In their increasingly important roles, volunteers are often found on the "front lines"of service delivery and mission accomplishment. They are not confined to back-room administrative or support functions. On the contrary. Many volunteers are directly involved in the community, connecting directly with service users, representing their organizations to the public, and making important managerial, governance, and planning decisions.

The involvement of volunteers throughout the nonprofit and public sectors in service delivery has occurred in a largely unplanned fashion. Some might even call it haphazard. Volunteers have so often been "add ons" or "afterthoughts". That is, organizations plan their programs, launch new initiatives, and/or create new services based on available financial and human (paid employee) resources. Only after other plans have been finalized do they consider whether volunteers might be involved in some way. It is unusual for the manager of volunteers to be involved in high level service planning or consulted about what programs might be possible or expanded through volunteer involvement.

In their "exploration of the cost of a volunteer," the Granmaker Forum on Community & National Service (2003: 11) offers this caution about the haphazard approach to volunteer involvement:

> *Nonprofit organizations that have a vision for incorporating volunteers in service delivery accrue advantages over time to their volunteer programs. The support, supervision and attention that volunteers require, not to mention the logistical aspects of scheduling volunteer labor, are significant burdens to an organization and cannot be established casually as an "add on" service.*

The same absence of serious attention to volunteer involvement is replicated at the community service planning level. Few community service planners, funders, or government officials consider volunteers as an integral component of the overall human resources capacity when developing services or their delivery systems. Even though it is widely true that funders are placing greater expectations on community organizations to engage more volunteers, those same funders and government departments tend to ignore the overall potential of volunteer engagement in the design of services and delivery systems. There is very little *formal* calculation of the roles that volunteers might play, the numbers of volunteers that might be engaged in various capacities, the relative size of paid and unpaid workforces, or the funds that ought to be designated to support effective volunteer involvement. At both the community and organization level, volunteer involvement is just taken for granted. It is simply assumed that it will happen to some extent. Volunteers will be sought and they will come forward. They will be engaged. They will do some work. All will be well.

Even in contemporary times, where volunteers have become essential workers indispensable to service delivery, there remains a rather cavalier attitude towards their engagement. Many senior agency administrators (paid executives or board members) are vaguely aware that volunteers are utilized, but rarely understand precisely how they function, how important they are, or what it actually takes to find them, engage them, and keep them safely and productively involved.

There are exceptions of course. A small proportion of nonprofit organizations, for example, have begun to pay much closer attention to the engagement of volunteers and the resources required to do that well. But these are still, unfortunately, in the minority. Managers of volunteers still report time and time again that their administrators and funders and politicians and community planners really have no substantive understanding of the true capacity of volunteers or the emerging challenges in volunteer program management.

Volunteers As Important And Cost Effective Labour

Historically, the routine, monotonous, or support functions were delegated to volunteers. While there have, of course, been exceptions, many organizations tended to reserve the “real” work for paid employees. Proof of this is clearly documented in the volunteer program management literature of the 1970's and early 1980's in discussions about how to distinguish between paid and unpaid work. The oft touted rule was: *Volunteers supplement but never supplant the work of paid staff.*

Volunteer involvement expanded into areas of more significant or direct service work through the late 1980's and 1990's at least in part because budgetary shortfalls made it more difficult or impossible for nonprofit organizations to hire the paid staff they needed. This turned volunteers into a "second-choice" labour force. Organizations would have hired paid staff to do the work if resources would have been available, but since they were not, volunteers were recruited to fill the gaps. This trend, combined with a more general anti-professional bias in the 1970's and the recognition that everyday citizens could be relied on to do responsible work (and that one did not necessarily have to have a degree or professional designation to be helpful) contributed to an expanding use of volunteer resources in the direct delivery of services to agency clients.

As financial shortages have continued to plague the nonprofit sector into the twenty-first century, the engagement of volunteers in ever important roles has been the norm.

Recent research in Canada on the importance of volunteers suggests that voluntary effort is key to the functioning of voluntary organizations.

> *Voluntary organizations are able to provide programs and services largely because of the unpaid efforts of volunteers who sit on boards of directors and committees, and who provide direct services, such as coaching and organizing fundraising activities, mentoring young people working with the elderly and delivering meals.* (Jack Quarter et al., 2002:2)

Sonnie Hopkins (2002:2)echoes the same theme for Australia:

> *... it seems that volunteers are playing an increasingly important role in the delivery of social services. Within Australia, governments are decreasing their delivery of support services and instead contracting them out to not-for-profit organizations; work that often involves volunteers.*

Despite their increasing importance, however, there continues to be a general failure among many organizations to consider volunteers as an integral component of the overall human resource capacity.

The availability and willingness of so many wonderful Canadian (and US, and Australian, and ...) citizens to come forward and volunteer in the last two decades of the twentieth century have been, in large part why we have been able to extend our human services and meet growing client and community need, even through this time of extreme economic restraint. For the most part, when we needed volunteers they were there. This is not to say that it has always been easy to recruit volunteers, but in a general sense, we have been able to build a parallel labour force of unpaid workers because volunteers responded to the call for help. They have done extremely important community work over the last 25 years and it is not an exaggeration to suggest that at this point, community life as we know it would crumble without the involvement of volunteers. Health care, and in particular, community based health care, social service, heritage, cultural, environmental, political, religious, education, justice, and public safety programs and initiatives would falter, if not grind to a standstill without volunteer labour.

While the involvement of volunteers has almost always required some degree of coordination, there is no question that volunteers have been an important and a cost effective resource. They have returned good value to the organizations that have engaged them, and to service users specifically, and all citizens in general have reaped a multitude of benefits from the involvement over decades of millions and millions of Canadian volunteers. To have had to pay for this labour is inconceivable.

The Evolution of Volunteer Program Management

Historically, the approach to volunteer involvement has been, at least in relative terms, relaxed and informal. When help was needed, one simply asked for help. In early days it was family, friends, and neighbours who were enlisted as required.

Over the 1980's and 1990's volunteers became increasingly engaged in front line work. Now it is very common for organizations to place volunteers in positions of significant trust from which they have unsupervised access to vulnerable people, access to private, privileged, or confidential information, and/or access to money or other valuables. As volunteer work became more responsible and specialized, and as increasing numbers of volunteers were needed to extend the capacity of the paid labour force, a more formalized approach to volunteer coordination was needed. Ultimately, many organizations have been pushed to designate a specific person to organize volunteer efforts, and over time that role has become increasingly specialized as more and more infrastructure was required to ensure the right people were being placed in the right positions and that expectations and performance standards were being met.

Volunteer programs now involve a much greater degree of organization and oversight. Recruitment is targeted to attract the "right" kind of volunteers for the position. For positions of trust, applicants must be screened in attempts to rule out those who might be inappropriate or potentially harmful, and to ensure that people are placed in appropriate positions. New volunteers require orientation to the organization, its mission, values, and activities, as well as position-specific training. In highly responsible or high-risk positions, initial and ongoing training can be extensive. Volunteers need day to day support, supervision and oversight to ensure attainment of performance standards, safety, service quality, and volunteer satisfaction. To guide and sustain these program management functions, infrastructure needs to be built, including information and data collection systems; communication and accountability systems; risk management processes; planning and budgeting; policies and procedures. Increasing standards in volunteer program management, almost without exception, cost more.

> *Because of changing demographics and expectations among those who volunteer, organizations are compelled to invest more time and money in the recruitment, training and retention of 21st century volunteers than of volunteers in times past.*
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> (The Grantmaker Form on Community & National Service, 2003: 8)

When volunteer was relaxed, informal, and largely self-organizing, associated costs were far less, and their returns demanded far less scrutiny.

> *Now, with increasing management standards requiring greater resource allocations (e.g., more program coordination and supervision time, hard costs of screening and training and recognition materials, etc.) and with volunteers tending to stay for shorter periods of time, organizations need to think carefully about the returns they get back from the investments they make in volunteer involvement.*
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> (Linda L. Graff, 2005: 20)

Volunteer Involvement By Happenstance

Interestingly, managers of volunteers recognized the increasing sophistication of the work being assigned to volunteers, but senior administrators and board members have remained largely ignorant of just how vital volunteers are to service delivery. The result is a significant gap between the real sophistication of volunteer program management, and the understanding of senior nonprofit and public sector executives of that reality. This has prevented volunteers in many organizations from reaching their true potential. Because the volunteer resource is not considered throughout the service planning cycle, volunteer involvement tends to be "tacked on" later in what often develops into a patchwork of volunteer roles added from time to time to shore up deficits and shortfalls, or to undertake work that paid employees either do not want to do or are willing to share with their unpaid counterparts. Staffing of the volunteer program and other resource needs are often far less than the scale and sophistication that volunteer involvement really warrants.

In some cases, traditional volunteer roles continue unchanged, sometimes over years, and even decades. Since volunteers have always done a particular function, in a particular way, sometimes seems reason enough to let things go on in the same manner. That everything else around the volunteer role has been transformed by massive social change, emerging human needs, economic and political transitions, shifts in funding priorities, program and service expansion and so on is, oddly, irrelevant. The result is that some volunteers can still be found doing the work that volunteers did two or three or four decades ago, and no one has ever stopped to wonder whether the work is still useful or whether the way in which the work is being organized is the best way to produce desired outcomes.

What Do Volunteers Accomplish?

Insufficient attention has been paid to what volunteers actually accomplish. One of the most promising evaluation models - outcome evaluation - has become an increasingly popular approach to assessing the impact of nonprofit programs and services as organizations are increasingly pressed to justify expenditures in the face of economic restraint. Funders, rightly enough, want to know what difference their allocations have made, and that is requiring greater rigor in program evaluation and outcome measurement. Interestingly, outcome evaluation remains largely unused among volunteer programs. In fact, it is only over the last few years that we have seen much attention at all to the question "what is the value of volunteering?" and the proportion of organizations asking that question is still very small.

Much of the effort to date to assess and/or measure the value of volunteering has relied on the wage replacement approach. The wage replacement approach, simply put, adds up volunteer hours and multiplies them by some calculated paid worker wage equivalent. Commonly mistaken as a representation of the value of volunteer work,[2] the replacement wage approach

[2] For example, the VIVA model (the Volunteer Investment and Value Audit) which is

simply produces an amount equivalent to what the organization *has not paid* for the work that volunteers have done. It really bears no connection to the actual *value* of the work itself. For example, consider the simple magic of a volunteer respite worker who spends forty hours at the bedside of a dying child. What benefits flow from the actions of such a volunteer?

$ comfort and enhanced quality of end of life for the child
$ solace and respite to the grieving family
$ relief to too-busy staff who are often demoralized by their own inability to offer comfort because of increasingly severe time pressures
$ a re-injection of humaneness to the pared down health care system
$ a public relations boost to the hospital which is viewed as delivering compassionate and high quality care to patients and their families
$ a gentler, more generous, more caring spirit of community and civility

To suggest, as the wage replacement approach does, that the value of that act of volunteering can be captured by multiplying an equivalent hourly wage of a paid companion by 40 is not only absurdly simplistic, it makes completely invisible the precious value and simple magic of the volunteer's gift. More disturbing, however, is that the wage replacement approach, actually *obscures* the multiplicity of values created through volunteer involvement.

If, for some reason, it is absolutely critical to attach monetary measures to the value of volunteering, then attempts could be made to develop models and formulae to measure the monetary value of enhanced quality of life, enhanced public relations image, improved employee morale, and so on, just as pioneering efforts have begun to conceptualize first the significance, and then value of nebulous things such as "civic engagement" and "social capital" (Robert D. Putnam, 2000; Francis Fukuyama; Peter Mayer, 2003; Baum et al., 1999),

Applying The Notion of Profit Margin To Volunteer Involvement

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perhaps the best known wage replacement method is self-described as "a way of assessing the total amount which an organization spends on its volunteers, *the financial values of volunteers' work*, and the relationship between the two." (Emphasis added.) Developed by the Institute For Volunteer Research and now used widely across Europe, the Institute website offers a caution that the VIVA model is only one way to measure volunteering, but still uses the phrase "Total Volunteer Value" to describe what the VIVA model captures. A Canadian version of the wage replacement model developed by David Ross in 1994 was titled, "How To Estimate The Economic Contribution of Volunteer Work" and suggests that the average wage rate can be used to calculate "the value of volunteer labour". The Independent Sector releases the equivalent figure for the United States of America each year for use by voluntary organizations in that country. They say the figure is to be used to calculate the "value of volunteer time". Duncan Ironmonger has used the same model in his "Valuing Volunteering" paper for the Government of South Australia (2002).

Profit margin is a measure of the net gain (or loss) of revenue minus expenses. While it does not, strictly speaking, apply to volunteer involvement[3], it is used here to point to the net value of volunteer work when all of the *input* costs of generating the volunteer work are contrasted against the value generated by the work itself.

As input costs (the operating expenses of the volunteer department, for example) rise, and/or as the amount of work done by volunteers or the intrinsic value of that work diminishes, the profit margin narrows. Consider these examples:

$ If certain traditional volunteer positions have become very difficult to recruit volunteers into, is it perhaps time to consider retiring those positions?

$ If position requirements no longer match the interests and limitations of the contemporary volunteer labour force, does it not make more sense to alter or retire the position than to spend ever greater resources trying to talk volunteers into doing that work, and then replacing those who agree to volunteer but fail to stay because the position does not meet their needs?

$ If the application of new technology can produce results more effectively and/or efficiently than traditional methods which engage significant numbers of volunteers, does it not make more sense to invest in the technology and turn volunteer resources to more "profitable" involvement?

$ If volunteers could be recruited to help solve high level organizational problems, assist managers with senior level strategic planning, conduct market research or needs assessments, or accomplish any number of the dozens of other things of which skilled volunteers are now capable, does it not make more sense to invest in the recruitment of those kinds of volunteers who can potentially generate huge returns and/or cost savings, and let go of some of the traditional volunteer positions that no longer hold such great relevance to the pressing needs of the contemporary nonprofit organization or which are increasingly difficult to fill?

Volunteer Involvement Should Not Be Above Accountability

There is no reason for volunteer departments, volunteer programs, or volunteer involvement to be any less accountable for expenditures of public funds entrusted to the organization for the accomplishment of its mission. Despite the protests from some who would argue that attempting to capture the value of volunteering undermines the very principles of volunteering itself (c.f., Arden Brummell, 2001; Ivan Scheier, 1988), it is arguably *well-past time* for volunteer-engaging organizations to look more closely at the nature and scope of the volunteer involvement they have mobilized. Inefficient, unsafe, unsatisfying, and/or no-longer-relevant volunteering

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[3] As Jack Quarter et. al. point out, it is problematic to adapt normal financial accounting and measuring concepts to volunteering because, "while volunteers generate part of the value of the organization, the contributions of volunteers do not usually involve financial transactions and therefore, do not usually show up on financial statements." (2002: 3)

has no inalienable right to continue just because it is done by volunteers. Organizations do not exist to give volunteers a place to volunteer. Rather, volunteers are engaged, as are paid staff, in service to the mission of the organization. If the work done by volunteers does not serve the mission of the organization in a cost effective manner, what could possibly justify squandering resources which are in such preciously short supply on involvement that does not produce value? Surely volunteers do not have an entitlement to continue to volunteer, no matter what?

The close scrutiny of exactly what volunteers are doing and producing is fully in keeping with the new values of accountability and transparency in the nonprofit and public sectors. Finding an answer to the critical question "does the product justify the cost?" should be welcomed rather than shunned by volunteer program managers, because the answer to that key question will lead the field many steps closer to the decades-old dream of demonstrating to the world the indispensability of volunteer involvement.

It is hypothesised that the haphazard way in which volunteer positions have been created in many organizations over time may have resulted in there being at least some volunteer positions for which the profit margin is not sufficiently great to justify continuance. And if the capacity and availability of the volunteer labour force were fully and accurately included in the planning of community and agency programs and services, it may very well be that new volunteer positions could be created for which the profit margin were much more favourable.

It has been the failure of funders, governments, agency administrators, boards of directors, service planners and the nonprofit sector in general to fully understand, appreciate, and account for the true value of volunteer involvement that leads to the suggestion that there are probably many current volunteer positions that ought to be retired and a plethora of new opportunities that ought to be explored. The concept of profit margin may be at least one useful method of identifying those volunteer positions whose return does not justify costs, and of developing new volunteer positions that hold great promise of excellent returns against reasonable input costs.

Calculating The Returns Of Volunteering

So how does one calculate the profit margin on volunteer involvement? Three steps are involved:

$ Calculate the fully burdened input cost of volunteer involvement.

$ Identify the outcomes of the volunteer work and estimate their value, not necessarily in monetary terms, but at least in relative terms against the outcomes of other volunteer positions.

$ Compare the results of the first two steps to generate a sense of the relative returns on investment for a range of volunteer positions.

A good base exists in the literature to guide the first step. Beginning with Susan J. Ellis' work in *From The Top Down*, first published in 1986 and updated in 1996, a range of attempts have been made to set out the list of typical input costs associated with the operation of a volunteer program.

The VIVA model (Katharine Gaskin, 1999) provides a good framework and has been extended in the exploration of “the cost of a volunteer” by the Grantmaker Forum (2003).

Of the three steps, the second is the most difficult, and the one least well understood. At this point in time, very little has been written on the actual value of volunteer work.

Very little scholarly or empirical effort has been devoted to either the identification of outcomes of volunteer work, or the estimation of the genuine and complex value of those outcomes. Consider these illustrations:
$ If volunteering generates a more civil society, what is that worth?
$ If volunteers bring energy and excitement and enhanced morale to a work environment demoralized by cutbacks and fears of job loss, what is that worth?
$ If volunteers gain a broad range of new skills that are transferrable to their paid employment and generate increasing employability and/or advancement opportunities, what is that worth?
$ If volunteers stay healthier, more active, more fit, more mentally alert, more socially connected; if volunteers experience fewer ailments, lower blood pressure, enhanced nervous system and immune system functioning; if volunteers live longer what’s that worth?

$ If environmental volunteers clean up a stream bed and rehabilitate the fishery which then attracts sportsfishers into the area who stay in local accommodations, buy equipment from local stores, and eat in local restaurants, what is that worth?
$ If an elderly person receives a hot meal five days per week, what is that worth?
$ If an historical building is saved from the wrecking ball by the intervention of a local conservancy association, what is that worth?
$ If global warming is slowed because of ongoing protests by the environmental lobby which is well "fuelled" by volunteer labour, what is that worth?
$ If a volunteer firefighter saves the life of a child, what is that worth?
$ If an employer finds that his or her workforce can gain valuable skills through volunteer involvement in the community, and that operating an employer supported volunteer program significantly enhances the company's attractibility to prospective employees in an increasingly competitive market, what's that worth?

The illustrations are endless, but the point is that these are the questions we do not yet have answers to, yet these are the kinds of questions that point us to the *real value* of volunteer work.

If an organization, a government, or a charitable funder is trying to decide whether it is "worth it" to invest in the involvement of volunteers or the development of a volunteer program, these are the kinds of questions that ought to be asked. Not, "what would the replacement wage value of volunteer work be?", but "what difference could we actually accomplish?" is the key question.

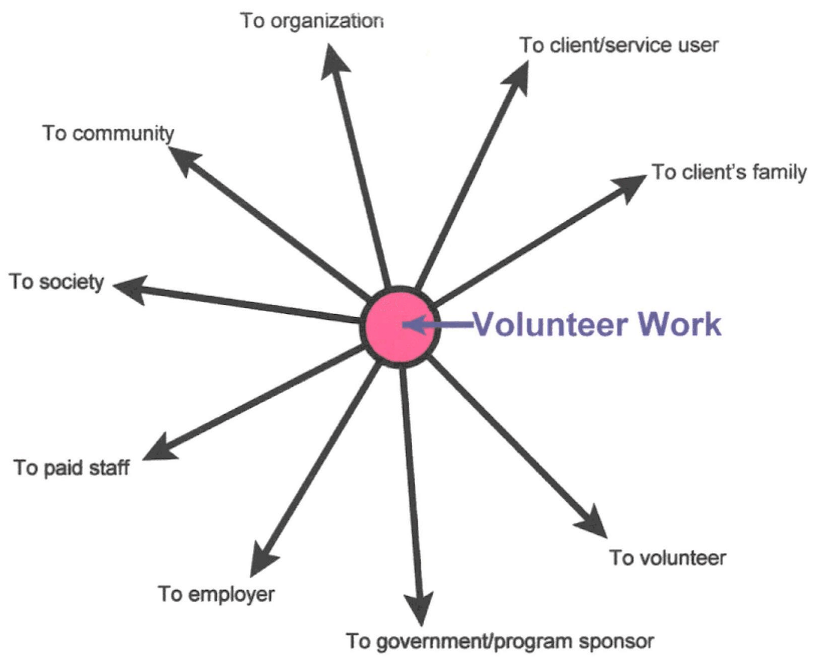
When a meaningful answer is found to these kinds of questions, then, and only then does it make sense to look at input costs and pursue the final step which is to decide if the input costs justify the outcome of the work. For example,
$ Would a board member at the children's hospital judge the input costs of a "bedside volunteer" to be worth the multiple values deriving from the 40 hours of volunteer service which generated family solace, increased staff morale, enhanced public image of the facility, and end of life comfort to the child?
$ Would the town counsellor assess the cost of the volunteer fire department to be at least in part justified by the saving of a child's life?
$ Would the department of health assess the reduced health care costs for a citizenry actively involved in voluntary work to justify promoting volunteering as a healthy lifestyle choice?

A Multidimensional Model of Volunteer Value

A more comprehensive model of conceptualizing and then calculating the value of volunteer work is long overdue. Any volunteer work valuation model must account for the fact that the benefits that flow out of volunteer work are not unidirectional. Rather, the benefits of volunteer work flow out in many directions, and many people and entities reap benefits from each act of volunteering.

Figure 1. depicts a radically different conceptualization of the value of volunteering than any of the replacement wage and economic worth models that have gone before. It demonstrates the value of volunteering emanating as the spokes on a wheel with volunteering as the hub. A wide range of potential values travel outward from each act of volunteering towards a wide range of beneficiaries who gain rewards and benefits and returns of various sorts.

Figure 1. A Multidimensional Model Of The Value Of Volunteer Work



This simple start at conceptualizing the magnitude and complexity of the value of volunteering underscores the wide range of benefits and beneficiaries that volunteering can produce. A good deal of study will be needed before the full complexity and richness of the value of volunteer work is properly understood. A challenge is offered to the research and academic domains to move beyond the wage replacement methodology, to create a more accurate model of the extraordinarily complex values generated by volunteer involvement, and to develop accurate and respectful assessment tools that live up to their claim of assessing the value of volunteer work.

In the interim, all engagers of volunteer involvement, including nonprofit agencies, public programs and all-volunteer organizations are urged to recognize the enormous and often untapped potential of volunteering and to consciously and deliberately account for this vast and available resource as an integral component in all program and service planning work. Countries and sectors and programs that are considering the development of volunteer involvement will find this model a useful tool in the creation of a philosophy of volunteering, program objectives, and position development. It will also serve as an excellent starting point for the development of outcome evaluation programs for volunteer-based services.

When the values and benefits created by volunteering are better understood and documented, consideration of volunteer roles will benefit from an application of the notion of"profit margin" as a way of beginning to assess whether the returns from volunteering justify the cost of generating and maintaining the involvement of volunteers in the work under review.

Adjustments to existing roles, retirement of "unprofitable" roles, and the creation of new volunteer positions that generate excellent value for reasonable investment will undoubtably enhance the capacity of the entire nonprofit sector to maximize the vast potential of volunteer engagement. In doing so we will finally begin to truly honour and respect the rich and vast value of volunteering.

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