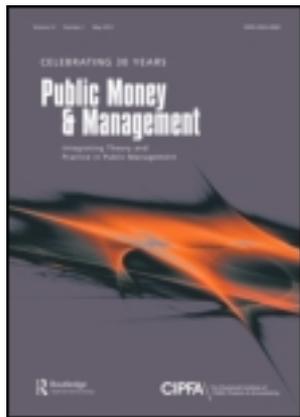


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Valuing volunteer contributions to charities

Carolyn J. Cordery, Sarah Proctor-Thomson and Karen A Smith

Few charities communicate quantitative assessments of their volunteers' contributions, leading to an under-valuation of this key resource. An incomplete understanding of the volunteers' roles vis-à-vis paid staff, leads to inappropriate measurement methods being used internationally. New, more informed methods help charities provide more than a thank you to volunteers in their annual reports, however they require charities to commit to valuing the impact of their essential volunteers.

Volunteers are often 'absolutely essential' to charities (Narraway and Cordery, 2009). Volunteers' involvement can increase organizational accountability, generate positive relationships between organizations and their communities, and improve charities' networks (Hotchkiss *et al.*, 2009). Despite this, only a few organizations communicate volunteers' impact on society. However, internally, information is required to manage volunteer performance (Moxham, 2009) and to decide when to employ volunteers rather than paid staff (Handy *et al.*, 2008). In England and Wales, the Charity Commission (2005) encourages charities to communicate financial and non-financial data on volunteers' inputs in their annual report. Yet, participants in Connolly *et al.*'s (2009, p. 26) study highlighted the need for 'more than a "thank you"' and a need for more guidance on appropriate methods. While many assessments use replacement or opportunity cost (for example see Mook *et al.*, 2007), these methods assume that volunteers and paid staff undertake similar jobs and are substitutable. As well as being costly to institute, these methods ignore the fact that volunteers may complement paid staff instead of substituting for them. This is a major methodological failing.

Accordingly, the objective of our research was to analyse the usefulness of methods to value volunteers that substitute for and/or complement paid staff. Specifically, we undertook a case study in a charitable health organization to ascertain how volunteers' impacts were measured, what key performance indicators were used, whether those indicators were linked to organizational outputs and how these were reported (internally and externally). The research observed the (in)visibility of volunteers in the charity's performance reporting, and organizational tensions as to

whether volunteers should be valued formally. The findings are useful because they signal where blockages may arise in the take-up of communicating volunteers' worth.

Volunteering literature

Hotchkiss *et al.* (2009) define volunteering as organizationally based, planned, pro-social behaviour that benefits strangers. This unpaid work may be a commitment that is one-off (episodic) or regular. While Pulich (2008) and others have considered volunteers' motivations, this research takes an organizational viewpoint. In so doing, we consider the notion that volunteers may substitute or complement paid staff. While replacement and opportunity cost methods monetize volunteers' inputs assuming volunteers substitute for paid staff, we analyse alternative emergent financial and non-financial methods to value 'absolutely essential' volunteers undertaking both substitution and complementary roles.

Volunteers in charities

Volunteers benefit organizations in many ways. Primarily, volunteers reduce organizations' costs when they augment paid staff, stretching monetary resources and improving organizations' financial performance (Handy and Srinivasan, 2005). Volunteers also provide local input to charities' services and increase clients' (beneficiaries') satisfaction (Hotchkiss *et al.*, 2009).

Organizations employ volunteers either to substitute for staff and to reduce costs, or to complement staff by undertaking 'nice to have' roles for which the organization would not otherwise employ paid staff (Handy *et al.*, 2008). The top part of figure 1 shows that the decision on whether to use volunteers as substitutes or complementary staff depends on the availability

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of volunteer or paid labour and organizational demand. Other issues include staff productivity and the cost of labour and volunteers (Handy *et al.*, 2008).

In the public sector, studies by Brudney (1990) and Brudney and Gazley (2002) discovered that volunteers were not substituting for paid staff, however research in not-for-profit organizations reported paid staff were concerned that volunteers were replacing them, especially in times of budget cuts (Handy and Srinivasan, 2005). Notwithstanding that, Handy *et al.* (2008) found volunteers and paid staff undertaking nonmedical tasks in Canadian hospitals were interchangeable only 12% of the time. The growing professionalization of not-for-profit organizations and their increasing propensity to enter government partnerships is likely to reduce volunteer-staff substitutability, making the organization's context important. While figure 1 includes organizational demand, the driver in the choice of volunteer substitutes or complements is the interchangeability of tasks between staff and volunteers (Duncombe and Brudney, 1995; Handy *et al.*, 2008).

Methods of valuing volunteers

The methods that may be used to report on volunteers that substitute for and complement paid staff are shown in figure 1. Volunteers substituting for paid staff should be valued at replacement cost, while volunteers that are complementary to paid staff may be valued for the outputs they produce (in financial terms)

and/or for the outcomes they produce (typically in non-financial terms). Each of these methods (described below) can communicate volunteers' value to external users, including donors and funders.

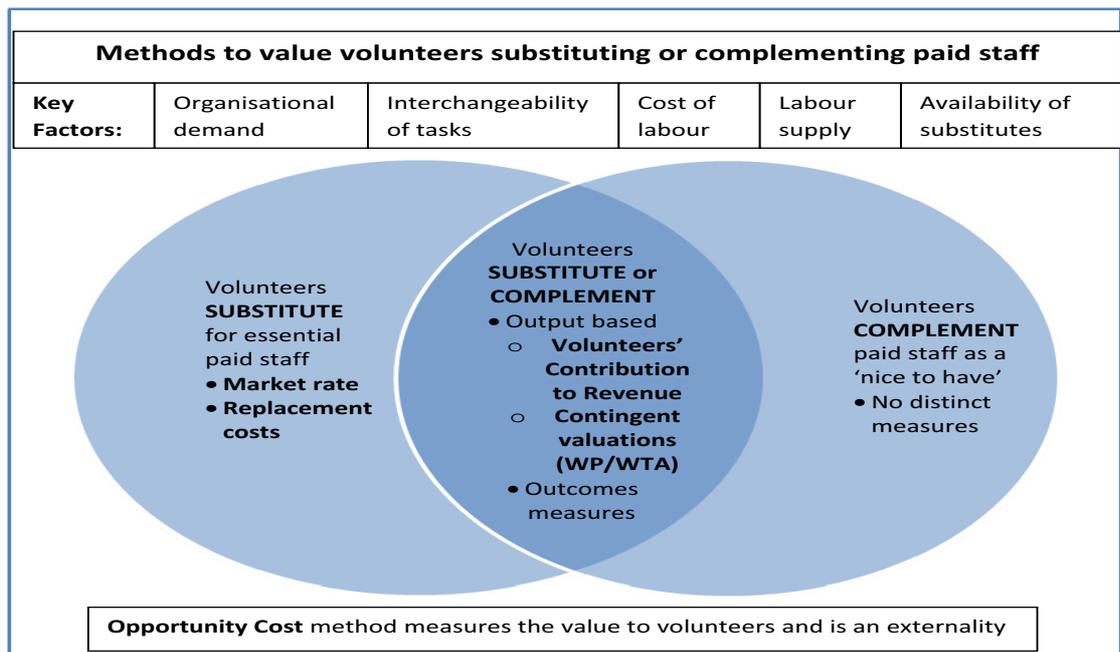
Replacement cost

When volunteers substitute directly for paid, essential staff, replacement cost (at the left of figure 1) measures volunteer value by multiplying donated hours by its market value (Quarter *et al.*, 2002a). This method is recommended by some auditors as being compliant with the New Zealand Institute of Chartered Accountants' *Not-for-Profit Financial Reporting Guide* (NZICA, 2007), which advocates that charities value volunteer time in monetary terms in their annual reports. The Statement of Recommended Practice (SORP) from the England and Wales Charity Commission (2005, paras 133-134) requires charities to use replacement cost when the volunteer also provides similar services for a fee to others; this is much more limiting than the New Zealand guidance.

Replacement cost creates methodological issues:

- It is time-consuming to collect information on volunteers' hours and market rates for various tasks.
- Replacement cost assumes that volunteers and paid staff are interchangeable (that is, they are perfect one-for-one substitutes) (Bowman, 2009). This may not be the case.

Figure 1. Conceptual model: communicating the value of volunteers.



- Replacement cost presumes that volunteers have the same formal training and experience as paid workers (Handy and Srinivasan, 2005). Volunteers may be less or more productive than paid staff, thus Brown (1999) argues replacement costing could overestimate the value of volunteers. It may also under-estimate the benefits volunteers deliver.

Notwithstanding its shortcomings, replacement cost is a popular method for valuing volunteer time in annual reports (for example, Bowman, 2009; Narraway and Cordery, 2009). Replacement cost is also used internally, with the hospital studied by Hotchkiss *et al.* (2009) using it for management control purposes.

Volunteers' contribution to revenue

Bowman (2009) values volunteers' outputs through the revenue they produce using volunteers' contribution to revenue (VCR). VCR measures the price or value brought into the organization from volunteers' service outputs. In addition to financial revenue being reliable and relatively easy to collect, Bowman (2009) argues that organizations have an incentive to manage volunteers when they appreciate the revenue that volunteers produce. VCR is also deemed to be valid whether volunteers and paid labour are substitutes or complements. However, VCR does not value non-revenue producing volunteers, therefore the overall contribution by volunteers may be under-valued in external and internal communications under this method.

Contingent valuation

Environmental economics and marketing disciplines provide a further methodology to measure the outputs of volunteers using contingent valuation through assessing the willingness to pay (WTP) for a service and willingness to accept (WTA) funds instead of a service. These methods are specifically derived to value services for which clients (external users) might pay, but Foster *et al.* (2001) assert they can also be applied to services which do not attract fees. WTP requires clients to be surveyed as to the amount they would pay for the service they receive if it were not free. This may include the amount they would pay the specific charity, or the extra amount they would pay in tax to ensure the service remained free (Foster *et al.*, 2001). The advantage of valuing clients' WTP for a service is that it also measures service quality, providing the organization with valuable client feedback as to the worth of

services to which volunteers contribute. Contingent valuation may also accentuate new revenue streams.

The other contingent valuation model (WTA) assesses (again through a survey) clients' willingness to accept funds in exchange for the service they receive. Such surveys may also assess alternative services available in the marketplace and therefore WTA can provide valuable feedback on alternative services against which an organization can benchmark its suite of services. Yet, contingent valuation methods require a statistically robust number of client surveys which can be time-consuming and costly to collect. Further, while Foster *et al.* (2001) assessed the public's WTP and WTA funds for an entire range of charitable services, we found no examples of individual charities using this method.

Outcome-based approaches

The worth of well-managed volunteers far exceeds the revenue they attract and any economic value of the services they provide. Hence, charities attempt to analyse the outcomes produced by volunteers in order to demonstrate the worth of volunteers internally and to supporters. Replacement costs inform two methods, but these remain largely input-based:

- The Expanded Value Added Statement (EVAS) (see Richmond *et al.*, 2003; Mook *et al.*, 2009).
- The Volunteer Investment and Value Added (VIVA) (Gaskin and Dobson, 1997; Gaskin, 1999).

EVAS has been trialled in health charities, combining replacement costs with the individual's opportunity cost and deducting a premium for the extra life skills volunteers develop (Quarter *et al.*, 2002b; Mook *et al.*, 2007). Therefore, while it considers 'value added' it is the value added to the organization, rather than its outcomes.

VIVA takes organizations' volunteer recruitment and management costs and adds a replacement cost assessment to derive a ratio of return on volunteers (Gaskin and Dobson, 1997). Gaskin and Dobson (1997) initially trialled this computation in a number of small social services organizations in the UK and Gaskin (1999) extended it to eight large voluntary organizations in Europe. While obtaining the data (detailed volunteer diaries and organizational records) is extremely time-consuming, the notion of a return on investment

can heighten external stakeholders' (including funders') awareness of volunteers' worth, but again it does not assess the outcomes produced.

The New Zealand Federation of Voluntary Welfare Organizations (2007) ran a pilot study with two organizations to assess the outcomes their volunteers co-produce. This included the benefit of literacy to a client's wages and quality of life over a lifetime and, in a second organization, the reduced health costs and increased life quality from an infant car-seat scheme. Early indications from measuring the outcomes achieved by volunteers suggest they are many times more than the inputs. While measuring volunteers' contributions to achieving an organization's goals gets to the heart of the essential nature of volunteers' contributions, the resource-intensiveness of the effort and measurement difficulties restrict this method (Connolly *et al.*, 2009; Moxham, 2009).

Another popular method: opportunity costs

Some volunteer valuations draw on opportunity cost recognizing that volunteers may give up lucrative employment (Mook *et al.*, 2007) and also may incur costs in providing their labour. This ranges from the opportunity cost of forgone wages (Bowman, 2009) or leisure time, to out-of-pocket expenses such as childcare and transportation (Handy and Brudney, 2007). There are two reasons why opportunity cost is noted as an externality in figure 1 and why we see it as not suitable for organizational valuations of volunteers:

- First, when volunteers' specialized skills are not used in the charity, their opportunity costs are not equivalent to the organizational costs of employing that labour, intensifying disputes over valuation. Brown (1999) asserts that organizations should value volunteers' nonmarket time at roughly half their normal wage rate. He suggests this arbitrary reduction captures the benefits volunteers experience from their effort. Along similar lines, Lackey (1985) used volunteers' educational achievements to increase or decrease volunteers' opportunity cost value, but, as with Brown (1999), provides no strong argument as to why or when this would be appropriate.
- Second, Lackey (1985) noted that opportunity cost requires intensive data gathering as, for his study, he undertook 72 interviews and extensive media research to assess volunteer input to a community development programme over nine years. Other opportunity cost models have attempted to

ameliorate these difficulties (for example Quarter *et al.*, 2002a), however the data remains costly to obtain and has a personal, rather than organizational focus.

So a number of methods exist that can be used for communicating the value of volunteers. We trialled these in a case study organization to ascertain how charities could better communicate the benefits delivered by volunteers that substitute and complement paid staff.

Case study

In order to ascertain how volunteers were valued in our case study organization and to understand more about how they contribute to its performance outcomes, we analysed public and internal documents, undertook eight semi-structured team interviews of internal and external stakeholders and surveyed staff and volunteers over a three-month period. In accordance with standard practice, we obtained ethics approval from Victoria University for this study. We provided the organization with a report and sought their feedback on our findings to integrate to this study.

The case study charity is an autonomous organization in New Zealand.* In addition to undertaking health promotion and education, supporting sufferers of a particular disease and funding health research, it supports a national umbrella body. The charity covers a specific region, employing 28 staff and 486 active volunteers to, for example, drive patients to appointments, assist with office work, 'buddy-up' survivors with sufferers of the disease, and fundraising. Many more volunteers assist the charity in street collections and on other episodic occasions, undertaking a diverse range of tasks. Volunteers both substitute for and complement paid staff. This could occasionally lead to tension as one interviewee noted:

I do think there is a dilemma with volunteers that they can find themselves being assigned to areas which may not always be appropriate. You know, they are not default admin. people or filing clerks... I think the skills that they bring are great with being able to provide that almost pastoral care and support.

*While this charity is not in England or Wales and is not required to use the Charity Commission's Statement of Recommended Practice, the organization struggles with similar concerns about reporting for its volunteers to participants in Connolly *et al.* (2009).

Volunteers were sometimes treated as substitutes for paid staff, yet there was an expectation from many within the organization that they would only provide complementary services.

We assessed the benefits of volunteers to the case study organization. We found that they enabled it to provide services that otherwise could not be provided, saved the organization money, and enhanced its community relations. Volunteers were well managed and the organization was appreciating its volunteers. This was borne out by the annual report which included pictures of volunteers with long-service awards and by an external stakeholder noting in an interview that the charity:

...have been very supportive of their volunteers in that they reimburse expenses and have a very good volunteer programme in place that supports them...[it] really is one of those model organizations where they...put resources into having a volunteer programme, and support the manager of volunteers.

However, the charity was facing challenges in recruiting sufficient volunteers who were available at the right time and, to a lesser extent, with the right skills.

Results

This section describes the organizational valuations that were obtained and the methods used to calculate them.

Information in the annual report and replacement costs

Like the majority of charities, the case study organization did not maintain detailed records of the hours its volunteers were donating. One of its services involved transporting patients from their homes to hospital for treatment. For this service, the charity was recording the number of patient appointments facilitated by volunteer drivers—information that it shares with the regional hospital. The charity was gathering this information partly to offer volunteers reimbursement for kilometres travelled. Many volunteers refuse to keep detailed records as they see themselves as providing a free service which should not attract a monetary valuation and/or they want to be free from measuring their donation. However, the organization has worked with willing skilled volunteers (for example retired taxi drivers) to compile distance information from sample runs. Hence, in its annual report and elsewhere, the organization communicates the number of trips

provided and the number of patients assisted.

To ascertain replacement cost, we asked staff to estimate the average waiting time for drivers who provide round trips for patients. We calculated the value of the distance travelled, the average time spent driving and waiting, and the cost of a co-ordinator. Using replacement costs and market rates, we estimated that if volunteers' inputs to this driving service alone were treated as donations, they would add 17% to the charity's total revenue. The organization was not communicating this, despite almost all of the information being relatively easily available.

We attempted to utilize accounting data further, but were successful only in analysing organizational costs of volunteers substituting for and complementing paid staff. We found that the 486 volunteers incurred 9.4% of total staff expenses, and the 28 paid staff the remaining 90.6%. Similar input data was used in an empirical analysis of the substitutability of volunteers in public libraries in Pennsylvania by Stine (2008). He found that organizations' volunteer costs ranged from 0 to 24% of total staff expenses, with a mean of 4%. While our case study organization's input ratio of 9.4% is twice that mean, it is unclear as to the usefulness of this input data for organizational management; neither does it appear to be a useful measure for external stakeholders.

Output-based approach—volunteer contribution to revenue (VCR)

The argument for VCR as an objective measure for volunteer services is that it can be applied to volunteers substituting and/or complementing paid staff. Yet Bowman's (2009) method was difficult to apply in practice. The health charity did not have a single large funder (its government contract provided less than 10% of its total revenue), and it relied on fundraising by staff as well as volunteers. Extricating volunteer effort from staff effort was impossible and did not result in useful information.

Contingent valuation

As noted in the introduction to this case study, we planned to undertake a contingent valuation by surveying patients on their WTP for the driving service and their WTA a payment (for example from government) if the service was not available. We believed this method would provide both a service valuation as well as valuable feedback. However, we were unable to extend this valuation method commonly used in marketing and environmental economics. Access to clients was difficult and

required negotiation between the organization, the hospital and obtaining a statistically robust number of clients. Here, as in the outcome-based method below, we encountered organizational ambivalence to communicating the value of volunteers. This was despite the support of key organizational staff at executive and board level.

Outcomes-based approach to measuring volunteers' contributions

The strategic aims of the health charity were supported by work streams and underpinned by volunteers. While selected volunteer outputs were presented in the annual report (for example the number of patient appointments facilitated by volunteer drivers), no measures existed for a majority of areas, or the reporting was *ad hoc*. This confirmed the findings of Moxham (2009) in other not-for-profit organizations of the paucity of performance indicators.

The lack of current measures may be related to the organizational ambivalence to increase the measurement and management of volunteers. One manager noted:

I think we owe that to volunteers, I think that is a part of feeling valued as an employee and as a volunteer that there are systems in place that have a meaningful assessment of their work...letting people see that this is what you have achieved this year...They do hourly sheets but the hourly sheet just gets filed. How can we turn that into a kind of more meaningful [information]?

Conversely, another manager stated:

We don't use KPIs [key performance indicators] as such. All the business units here have a business plan...For valuing volunteers we have a rough idea, but no there is no proper calculation done. It's very hard to do and it's also time-consuming...and we try to cut down on what we see as overly bureaucratic [processes]. But we can see the value in knowing.

This highlighted the apparent tension between those who sought to report more effectively the contribution of volunteers and those who were content with a 'rough idea'.

Discussion and conclusion

We selected a case study organization, a health charity, to assess whether alternative methods for communicating the value of volunteers in charities could overcome the methodological weaknesses of replacement and opportunity

costs assessments.

Traditionally, replacement and opportunity cost models have been used to communicate volunteers' values. Both methods require detailed hours to be collected. Opportunity cost reflects a volunteer viewpoint only, while replacement cost can communicate value to an organization. Volunteers substituting for paid staff can be readily valued at market rates if the number of hours is logged, however our case study did not collect total hours because it is time-consuming and because volunteers rarely substituted for paid staff. We noted that 9% of the staffing budget is spent on volunteers but could not ascertain the value of these calculations.

Methods to value volunteers that both substitute and complement paid staff are not as well developed and include output-based approaches (VCR and contingent valuations based on WTP and WTA) and an outcomes-based approach. Bowman's (2009) VCR method is much simpler to calculate than replacement cost, as it divides known revenue by volunteer effort. However, in our case study charity volunteers alone provided no specific revenue-generating services (except for fundraising with staff), hence we could not calculate VCR for volunteers only.

We also attempted to analyse clients' WTP and WTA funds in exchange for the charity's service, however we were unable to negotiate appropriate access to the organizations' clients. This is an example of the tension that existed in our case study charity around whether or not to calculate and communicate volunteers' efforts more formally.

The case study charity retained detailed records in respect of volunteers (for example their length of service, their training, the number of and reasons for resignations, and the number of patient appointments drivers facilitate), although it did not record work hours for all volunteer-provided services. Nevertheless, despite the considerable amount of data collected, there was no reliable record of total volunteer effort—it was patchy and *ad hoc*. Internal reporting through monthly manager reports and newsletters appears to be effective, but the links between volunteer performance and achievement of the strategic aims of our case study charity were not explicitly communicated externally. These are blockages to effective reporting of volunteer effort.

Our research was motivated by concerns raised by Connolly *et al.* (2009) that volunteers' efforts are not appropriately recognized in annual reports. While such reporting is optional

(but recommended) in New Zealand, our case study charity proved to be no different to other charities as it appeared largely unable to show volunteers' impact on its operations. The main reason for this was the dichotomous views held by the internal stakeholders as to the necessity and appropriateness of gathering data. However, this unwillingness was largely unspoken. Our case study charity was becoming increasingly professional, but was failing to apply a business-like valuation to its volunteers.

The case study used in this research highlighted charities' difficulties with measuring volunteers' impact on their operations—specifically data collection that would support different methods. In some areas, the case study charity collected sample data from volunteers and volunteer services to reduce the costs of obtaining information, but had not extended this practice to measure total volunteer impact. Tensions exist between a desire to be more specific in both managing and in reporting volunteers' contribution to highlight organizational benefits, and reluctance to increase bureaucracy. The charity lauded volunteer effort and welcomed the research, but appeared ambivalent about embracing new ways to report volunteers' outputs and outcomes, underlining the need for further research in this aspect.

Charities seek more guidance on measuring volunteers' impact (Connolly *et al.*, 2009), and there is a plethora of methods available. These will not gain traction, however, unless concerns about monetizing volunteer efforts are discussed and resolved. More research may be required into how best to communicate volunteers' value. Yet, the precursor for applying the emerging methods trialled in this research in charities generally, is increased organizational commitment to valuing and reporting the effort of their essential volunteers. ■

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