

**SUSTAINING VOLUNTEERISM
IN THE EMERGENCY SERVICES:
FUNDING**

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Sustaining Volunteerism in the Emergency Services - Funding

1. Introduction¹

This paper identifies options for actions by governments (Commonwealth, State and Territory and local), to assist the long-term sustainability of volunteerism in the emergency services sector. It also presents some options for funding.

Many diverse organisations comprise this sector, both private (such as St John's Ambulance, Australian Red Cross, Surf Life Saving Australia, volunteer coast guard and coastal patrol in most States, mountain rescue, and Salvation Army etc), and public (like fire and ambulance services, state emergency services). Although this paper makes use of examples drawn mainly from the public agencies in which volunteers serve, the ideas and issues discussed apply as well to the private organisations and their volunteers, serving in this sector.

In every State and Territory, emergency service organisations rely on thousands of volunteers to deliver a range of services. Volunteers are integral to these organisations. In turn, governments are dependent on these volunteers to deliver services to their communities. Without volunteers, most governments would find it very difficult, if not impossible, to fund the same level of services in the community.

The 400,000 (approx) emergency services volunteers² in the public organisations (like their private counterparts), provide a range of services including planning, education, prevention, preparedness, emergency response, and recovery after emergencies. The benefits for communities include reduction in the loss of life and injury, less property damage, and a greater sense of safety.

Volunteerism in this sector also contributes to the ongoing community building – it promotes community self-reliance, reduces community dependence on governments, and increases the skills base of individual volunteers and of the community. The training requirements placed on emergency service volunteers are the most demanding of the activities placed on them. The benefits derived from the efforts in training contribute to the community as a whole, with obvious concentration in the outer metropolitan and regional areas, where volunteer work is often focused.

Volunteers contribute to their communities in many ways:

- they give their time and expertise;
- they bear personal risk to life, health and wellbeing in emergency situations;
- they undertake extensive training and study;
- they practice regularly to improve their skills;

and in doing that, they carry a range of out-of pocket expenses associated with their volunteer work.

The contributions of time and money made by volunteers in the emergency services can be considered as ‘endowments’ bestowed on the community.³ These ‘endowments’ are funded by both volunteers and their employers. For those volunteers who are self-employed, their ‘endowment’ contribution could be substantial. This situation contrasts with the treatment of Reservists in the Armed Forces, (volunteers of another kind), where both the participants and their employers get many statutory-based tax concessions and other benefits. These are funded by the community through the tax system, to encourage their commitment and continued participation.

2. The Pressures on Volunteers in the Emergency Services

Managing volunteer participation to ensure the long-term sustainability of volunteerism in the emergency services, has become a very significant focus of agency programs⁴ and social research⁵. Many of the agencies in which volunteers serve, have vigorous volunteer recruitment, motivation and retention programs⁶ which include suitable forms of rewards and recognition.⁷

Nevertheless, volunteerism in this sector is under pressure on a number of fronts.⁸ The needs of industry for competitiveness in the global environment, combined with changes in the policy settings of State and Commonwealth governments, have brought about structural change in the Australian economy. This has caused increased pressure on volunteers in the workplace and changes in the demographics of communities⁹ through the loss of local employment opportunities.

Social changes within Australian communities have increased the pressures of family life and the demands on personal time. Volunteers are finding it difficult to maintain their volunteer commitments in the face of escalating requirements for training which are set to meet rising occupational health and safety standards and increasingly sophisticated technologies used in the emergency services. Expanding suburbs and rising community service expectations, have increased the amount, standard and range of services required by communities. Environmental problems like salinity, drought and floods, changes in the scale of farming operations (through mechanisation and farm consolidation), and shifts in land use (eg. expansion of plantation forestry), have contributed to the decline in employment in many regional and rural communities. In some localities around Australia, these pressures have resulted in a decline in volunteer numbers in this sector,¹⁰ while in other sectors, (social clubs, community service, health), rates of volunteer participation appear to be rising.¹¹

The recently completed Charities Definition Inquiry¹² does not appear to give volunteers in the public emergency services agencies recognition of their work as charitable, as it does for private organisations and their volunteers in this sector (e.g. St John’s Ambulance Service, surf life saving and coast guard organisations). There is therefore continuing uncertainty about the impacts of the Recommendations of the Charities Definition Inquiry on the way the Australian Taxation Office will administer tax concessions to charities (e.g. GST, FBT, Sales Tax) and on the continuation of the public benevolent institution (PBI) and deductible gift recipient (DGR) status of many agencies.

The emergency services sector is not well resourced considering the wide range of essential tasks it performs, as its necessary reliance on volunteers demonstrates. The roles of local, State and the Commonwealth governments in support of volunteerism are not effectively coordinated.¹³

Faced with these obstacles there has been renewed interest in volunteerism in Australia and its contribution to both the culture of the nation and to the economy.¹⁴ The ABS recently published statistics on volunteer-based activity in the community.¹⁵ A broad-ranging Inquiry into the nature of charitable activity has just reported to the Commonwealth on more appropriate definitions of the sector for use by governments.¹⁶ Both the Prime Minister¹⁷ and the Treasurer¹⁸ have recently made speeches in which volunteerism has been a key theme. The interest generated by these speeches was reflected in the “Late Line” program on ABC TV, where entrepreneurial approaches to charitable activity, less reliant on government handouts, were discussed.¹⁹

In order to capitalise on this growing interest, this paper identifies a range of policy, administrative, social, cultural, economic and monetary measures (many of them unexplored or under-utilised), that could be implemented by governments to support volunteerism. However, in this paper, the discussion is restricted mainly to monetary support.

Governments and communities must recognise that it costs to be a volunteer. Without appropriate official recognition and support, many volunteers have begun to question whether their commitment and efforts are appreciated. Politicians, judges and the community may applaud the unselfishness of volunteerism,²⁰ but the values of a ‘fair go’ and ‘equity’ are also key elements of the Australian ethos and need to be shown to volunteers in the emergency services sector.²¹

3. Why Governments Should Support Volunteerism

There are good reasons why governments, at all levels, need to implement policies aimed at supporting the long-term sustainability of volunteerism in the emergency services sector. These reasons include:

- *Financial.* If volunteers were no longer available, governments would face considerable increases in direct costs to provide a comparable level of service to the community. For CFA in Victoria, the additional funding that would be required has been estimated to be at least \$470 million in 2000-01.²²
- *Equity.* Volunteers and their employers (including the self-employed) make a contribution of time and expertise, lost production, and contributions through out-of-pocket expenses. On equity grounds, these contributions should attract the same taxation treatment as public donations of money or property.
- *Mutual obligation.* This principle, which requires individuals who receive government benefits, to do something in return, should apply (in reverse) to the work done by volunteers. Some forms of tax concessions for volunteers appear to be warranted.

- *Economic.* Policy changes are needed to ensure that the incentive arrangements for volunteers are not compromised by agency statutory monopoly power (over service delivery, policy and programs) or monopsony power (through the ‘capture’ of volunteers who seek to be involved, but who have no other legal outlet for their volunteer activities).
- *Social.* Volunteer numbers appear to be declining for a number of demographic and social reasons associated with structural changes in the Australian economy.²³ The motivation of the ‘baby boomer’ generation in volunteerism has shifted toward more flexible forms of participation, (in which their requirements for significant personal achievement, goal-oriented activity and family involvement can be met).²⁴ Some antagonistic unionists resent that the work done by volunteers, claiming a reduction in paid positions available to union members.
- *Administrative.* There are emerging tensions between volunteers at the local level and central agency planners in dealing with community needs. While volunteers often have ‘grass roots’ understanding of the practical needs of their local communities, central planners bring a ‘top down’ approach to the implementation of agency policy. Governments have a key role to play in bridging these gaps. Some changes in administrative arrangements within agencies may be needed to ensure that the ‘grass-roots’ influences are retained and strengthened.

Meanwhile, governments must continue to provide strong policy support for volunteerism and through better management of volunteers, improve the impact, efficiency and effectiveness of volunteers and their activities on behalf of the communities they serve. Failure by agency managers to recognise and act on the needs of volunteers in the emergency services sector, could lead to the weakening of these service organisations to the point where many communities, particularly in rural areas, face unacceptable levels of risk.

4. How Governments Can Support Volunteerism and Volunteers

Because of their key roles in policy choice and economic management, governments shape social conditions and directions through their funding priorities. These arrangements have both immediate and long-term effects on volunteerism, some of which are direct and some indirect. Government support for volunteerism can be either directed at volunteer organisations or directly at the volunteers. The figure below shows these relationships. However, this paper does not discuss all of these classes, only those marked #.

CLASSES OF SUPPORT BY GOVERNMENTS FOR VOLUNTEERISM

(THIS LIST IS ILLUSTRATIVE ONLY, NOT EXHAUSTIVE)

		<u>Volunteers</u>	<u>Agency</u>
Immediate	Direct	Equipment # Tax concessions	Budget increase # Tax concessions
	Indirect	Recognition # Training support	Safety programs Prevention programs
Long-term	Direct	Supporting legislation Improved management	Agency volunteer strategy
	Indirect	# Community building • <i>Community inclusiveness</i> • <i>Community safety</i>	Community education Community partnerships

Topics discussed in this paper

In Australia, where distance and sparseness of population are dominant, sustaining volunteerism in the emergency services, especially in regional and rural areas, requires a long-term view of the development of society. Both policy and monetary matters are involved as part of the long-term community building process.

Community Building: Governments can support volunteerism through policies directed towards community building. Community building can mitigate some of the negative effects of structural change, like job losses and social dislocation.²⁵ The close relationship between volunteer brigades and local communities provides the opportunity to pursue the community building process through local brigades, which are wide spread in communities. Volunteer involvement in community building boosts community recognition of volunteers, providing a valuable feed back loop. Although indirect and long-term, community building is an essential strategy for the long-term sustainability of volunteerism, ensuring that current investments in volunteerism are not lost in the future. Community building is an indirect, (but necessary) way of gaining monetary support for volunteerism.

In this respect, the point made by the Treasurer, The Hon. Peter Costello in a recent speech, is valid. He observed that governments cannot do everything. Developing community self-sufficiency has to be pursued through community building. Case history shows that where the right conditions for community building exist, community cohesiveness follows and stimulates the local investment, growth and self-confidence needed to support volunteerism in the community. To achieve its full potential, the community building process needs appropriate government financial support and suitable social conditions, including programs in community inclusiveness and community safety. A brief explanation of each follows:

- *Community Inclusiveness*: Opening up the emergency services to full participation by women and men of every sub-section of the community by removing discrimination based on gender, race, employment status or union affiliation, would contribute to better social outcomes in Australia's multi-cultural society.²⁶
- *Community Safety*: Community safety (physical, economic and social)²⁷ is necessary for long-term community sustainability and a requirement for private sector investment. Businesses routinely assess risk before investing and are likely to exit a locality where community safety declines. Endorsement and support for community safety programs are essential to reduce the number of emergencies which fire brigade and emergency services volunteers need to attend. Incident prevention is the most effective strategy available for reducing the workload on volunteers. To date, too little attention has been given to the prevention of emergency incidents, although prevention is a widely used cost-reducing strategy in many other sectors (eg. health, air transport etc.).

Recognition and Reward Systems: Providing volunteers in the emergency services sector with recognition and suitable forms of reward, would immediately assist in the retention and recruitment of more volunteers, thus securing the long-term survival and sustainability of volunteerism. These policies can be targeted at one or more of four levels within the sector:

- Emergency services organisations (including their umbrella volunteer and co-ordination organisations);
- Volunteers directly;
- Employers of volunteers; and
- Community from which volunteers are drawn.

Payments directly to volunteers for services rendered should be resisted. While direct payment seems on the surface to be a simple and attractive method of reward or recognition, it is likely to compromise the essential components of volunteer culture. Service given freely without the expectation of financial or tangible reward is a prime motivation for the majority of volunteers. Great care needs to be taken to prevent reward and recognition involving money from compromising volunteerism. Without such care, rewards could work against volunteerism, rather than assist it. The Report of the Charities Definition Inquiry is very strong on this point.²⁸

There are many examples of innovative policy approaches in other countries. As these examples show, there is a lot of scope for innovation, although many of them may not suit Australian conditions. In the United States both Federal and State policies can be identified.

At the US Federal level, a recent tax initiative was to exempt nominal awards received by volunteers from their government from inclusion with the volunteer's income, until the payments are actually received (so that nominal awards made under Length of Service Award Programs which are received after retirement, are treated as income only when received).

At the US State level, policies directed towards volunteers in fire and emergency services include:

- Tax incentives (for example, in Connecticut, Maryland, South Carolina). The tax break in Connecticut is provided on a sliding scale as a reduction in property taxes. The saving starts at \$250 after one year of service, and increases so that after 10 years or more of service the saving reaches \$1,000;
- State pension programs for volunteers in California and Montana;
- Legislative protection to fire and emergency services volunteers against unfair dismissal for participation in emergency duty and training (for example, in Massachusetts);
- Legislation in California to allow volunteers time off work for training (up to 14 days per year if working for an employer employing 50 or more people);
- Direct funding for volunteer fire and emergency organisations, including low interest loans.

In Switzerland, fire service volunteers receive \$70 for attendance at training sessions.

In the Australian context, similar programs could be introduced where appropriate. One form of reward could provide tax concessions for components of the volunteer contribution. Another approach could include direct Commonwealth funding assistance of volunteer brigades for training. This could be on a matching funding basis with the States to extract maximum leverage from volunteer and other contributions. Tax concessions, with a statutory basis, are central to participation and recruitment in the Australian defence reserve system.

Policies that would support volunteers include tax deduction for eligible expenses. More generous approaches would include a tax deduction for time donated by volunteers. This would attempt to redress the present imbalance of the taxation system (where monetary and property donations are already eligible for tax deductions, but gifts of time and effort and not).

Direct funding policies could include:

- contributions to a sector superannuation fund in consideration of value of work carried out;
- allowances paid to volunteers in the form of exempt income; and
- TAFE funds earmarked for the training of volunteers.

Interestingly, TAFE funds are committed for vocational training programs through public and private Registered Training Organisations. In Victoria, State Government funding does support some training of emergency services volunteers. However, this is limited, and done at the discretion of individual public TAFE providers. There is no central allocation of TAFE funding available for the training of emergency services volunteers.

Other mechanisms could include a rebate on the fire service levy paid by volunteers on their insurance policies, a rebate on the cost of car registration where a private vehicle is used in emergency work, or a rate concession by local councils for volunteers who participate in municipal community safety programs.

Employers, including the self-employed, contribute to the cost of providing volunteer services. This could be recognised through a rebate for the loss of production of a volunteer employee. To be viable, implementation of the deduction through the taxation system would require a mechanism for quantifying the hours involved and assessing the hourly value.

Policies that would support emergency organisations include continuation and extension of present taxation concessions to these organisations. However, the possible loss of charitable status by many agencies in which volunteers serve (in line with the recommendation of the Charities Definition Inquiry), is a recent troublesome development. The resulting reductions in agency budgets, could see a cut in some volunteer support programs.

Policies could also support the community from which volunteers are drawn. This could include direct funding to support the establishment of formal self-help programs, community building activities, community safety programs and programs aimed at removing barriers to participation by members of the community.

These initiatives are summarised in Table 1 below, where the preferred initiatives are shown in bold text.

5. Suggested Policy Changes

Given the range of policy options available, some consideration needs to be given to priority among them. In this paper, the following criteria have been used to choose between options.

The policy options recommended for consideration by governments need to:

- be effective in underpinning long-term volunteerism in the emergency services sector; (this includes the need for a national approach);
- not impede incentives to efficiency; would be relatively inexpensive to implement relative to the contribution of volunteers; and involve minimal additional administrative costs;
- be viewed as fair by volunteers and the community; and
- be capable of speedy implementation.

The preferred policies are:

- tax deduction for out-of-pocket expenses incurred by volunteers in delivering volunteer services;

- tax deduction for value of volunteer time spent attending emergency incidents, undertaking required training, and community safety and education programs;
- rebate to volunteers of taxes on insurance policies for private vehicles, plant and equipment used in emergency work; and
- tax deduction for employers for the value of lost production by volunteers engaged in emergency service activity during working hours.

It should be noted that tax-deduction based policies fail to deliver benefits to those volunteers on incomes below the tax threshold and to volunteers not formally in the work force. These policies would need careful formulation to ensure that they:

- match the motivations of volunteers and overcome disincentives built in to the present system. The vast majority of volunteers do not wish payment for their volunteer activity²⁹. However, on equity grounds their volunteer contributions should be recognised via tax treatment as are other donations that benefit the community;
- are targeted appropriately; and
- place an upper limit on the income lost.

For example, to claim the tax deduction for out-of-pocket expenses, volunteers would require documentation from their emergency organisation of their volunteer status, their hours of attendance at the defined activities, and documentation to support out-of-pocket claims that are not already reimbursed by their organisation.

The ABS survey of volunteers in 2000 estimated that only about 25 *per cent* of volunteers who incurred expenses (such as phone calls, postage, uniform, travel costs, meals, and training), were reimbursed by their organisation.³⁰

Employers claiming deductions would be required to demonstrate the value of foregone production. The cost of the policies could be capped by placing statutory limits on the hourly value of volunteer time and hourly value of lost production.

Alternatively, funding the out-of-pocket expenses of their employees could be classed as a deductible gift by the employer. However, this approach would also attract Fringe Benefits Tax consequences, which would make such an option unattractive to the employer, unless the government agreed to make such contributions an exempt fringe benefit.

6. What Would the Suggested Policy Changes Cost?

The options being advanced in this paper are not so large as to impact significantly on the revenue streams of the Commonwealth, State/Territory, and local governments. Yet their implementation would send powerful signals to the community and to volunteers about the way their work is recognised and appreciated. The symbolism of official recognition is very significant.

An estimate of the cost of implementing the tax deductibility of out-of-pocket expenses policy is in the range of \$3 million to \$6 million. This is based on the following assumptions: the average out-of-pocket expenses per volunteer per year ranges between \$50 and \$100³¹; 80 per cent of volunteers earn above threshold income levels; an average tax rate of 30 *per cent*; and a volunteer base of 200,000 to 250,000.

Implementation of the tax deduction for donation of volunteer time could be in the range of \$25 million to \$32 million. This estimate is based on the assumptions used above for the estimation of the out-of-pocket expenses deduction, an assumed capped limit of 100 hours per volunteer on training, education, response and other specified activities (with an average claim expected to be 50 hours), and a capped claimable rate of \$10 per hour.

A rebate on the fire insurance levy could cost in the order of \$10 million to \$14 million, if a \$50 (capped) rebate was claimed by between 200,000 and 270,000 volunteers.

The cost of tax deductions for employers for the value of lost production is about \$3 million to \$4 million (based on the assumption that 10 *per cent* of eligible hours could be claimed at a rate of \$10 per hour).

There would be some additional administrative costs. However, given that the policy changes build on existing administrative structures, these are unlikely to be substantial.

All round these proposals are modest in size, but potentially very significant in terms of recognition.

7. Implementing the Changes

Many of these suggestions are based on the assumption that all the work done by volunteers serving in the emergency services sector will be classed as charitable, so that the proposed tax concessions can be made under existing statutes. If this assumption cannot be supported, (given the recommendation of the Charities Definition Inquiry), then it will be necessary for organisations in the emergency services to develop alternative ways of gaining these concessions (or other forms of monetary support), from local, State and the Commonwealth levels of government.

This problem creates a clear role for the peak emergency service organisations on this issue and leads to suggestions for further actions.

8. Suggested actions

It is suggested that:

- A peak Steering Committee comprised of key people, representative of the major volunteer-based emergency service organisations, be formed to coordinate the development of future monetary support arrangements for volunteers;

- The peak Steering Committee liaise with governments at all levels – Commonwealth, State and Territory and local governments to identify and implement equitable models for monetary support of volunteers serving in the emergency services sector;
- As an initial step, the four proposals for monetary support for volunteers advocated in this paper, be endorsed as necessary and appropriate to support sustainable volunteerism in the emergency services;
- In the immediate short term, the peak Steering Committee work with the Federal Treasury to influence the implementation of the recommendations of the Charities Definition Inquiry, to ensure that ongoing support for volunteers serving in the emergency service sector;
- The peak Steering Committee facilitate the compilation and dissemination of information at the national level on the value of the contribution made by volunteers in the emergency services sector, to aid recognition of the contribution made by volunteers.

Annex

Table 1. Summary of Policy Options to Support Volunteerism. (Preferred policy options are shown in bold; cost estimates are explained in section 5 of the paper.)

Summary of Policy Options to Support Volunteerism	Responsible Level of Government	Estimated cost (\$ million)
<p><u>Policies to Support Fire & Emergency Organizations</u></p> <ul style="list-style-type: none"> • Taxation concessions • Direct funding to organizations • Grants to organizations to fund training programs • Formation of federal ministry of emergency services 	<p>Federal/State</p> <p>Federal/State</p> <p>Federal</p> <p>Federal</p>	
<p><u>Policies to Support Volunteers</u></p> <ul style="list-style-type: none"> • Taxation deduction for expenses (e.g. car mileage, travel, communication and phone expenses) • Taxation deduction for value of time contributed by volunteers • Direct funding to volunteers: <ul style="list-style-type: none"> ○ Payment to a sector superannuation fund in consideration of value of work carried out; ○ TAFE funds made available to train volunteers ○ Allowances paid to volunteers ○ Rebate on fire service levy paid by volunteers ○ Rebate on cost of car registration where private vehicle is used in emergency work; ○ Rates concession by local council 	<p>Federal</p> <p>Federal</p> <p>Federal/State</p> <p>Federal/State</p> <p>Federal/State</p> <p>Federal/State</p> <p>State/Local</p> <p>State/Local</p> <p>Local</p>	<p>3 to 6</p> <p>25 to 32</p> <p></p> <p></p> <p></p> <p>10 to 14</p> <p></p>
<p><u>Policies to Support Employers of volunteers</u></p> <ul style="list-style-type: none"> • Tax deduction for loss of production of volunteer employees • Salaries paid for periods of volunteer activity to be exempt from on costs such as payroll tax, workers compensation, superannuation. 	<p>Federal</p> <p>Federal/State</p>	<p>3 to 4</p>
<p><u>Policies to Support Community From Which Volunteers are Drawn</u></p> <ul style="list-style-type: none"> • Direct funding for 'self help' programs; community building; etc. • Raising profile of emergency services needs in the community 	<p>Federal/State</p> <p>Federal/State/Local</p>	

9. Endnotes

- ¹ Appreciation is extended by AFAC to Margaret Hourigan, (Mardaker P/L as principal contributor), Leigh Baring, (Maddock, Lonie & Chisholm), Georgina Chesterfield, (Editorial Services P/L), Frank Fucile, (PricewaterhouseCoopers), Bob Horner, (Australasian Assembly of Volunteer Fire Brigades Inc.), Chris Stewart (Vic. Dept. Education, Employment and Training), Martin Riddell and Allan Woodward (CFA Vic), John Gledhill (TFS), Emma Curtin and Leon Collett (AFAC) for their assistance during the preparation of this paper.
- ² The Australasian Fire Authorities Council (AFAC) in its supplementary submission to the Charities Definition Inquiry, estimated the number of volunteers in the fire and emergency component of the sector at a minimum of 245,000. The actual number is closer to 400,000 if the Surf Life Saving, SES and Coastguard/Coastal Patrol volunteers are included. The ABS estimate of about 200,000 volunteers in this sector (ABS 2001), is considered to be far too low. The AFAC estimate does not include the number of volunteers serving in the private emergency service organisations like St John's Ambulance Association, Australian Red Cross etc.
- ³ Neath D (2000). The 'endowments' nature of the volunteer contribution was first recognised by Prof. David Neath of the Faculty of Business and Law, Deakin University in his Submission to the Charities Definition Inquiry, December 2000.
- ⁴ The Australasian Fire Authorities Council focuses a significant proportion of its annual budget on volunteers and their management. At the National Conference of the Australasian Fire Authorities Council in Darwin, 10 to 12 August 2001, volunteerism was a key theme for two sessions. Seven papers were presented by speakers on a range of topics dealing with the future of volunteerism in the fire and emergency services sector.
- ⁵ Esmond J (2001). Personal communication September 2001. Dr Esmond is the author of the recently published book on volunteer recruitment *Count Me In: 501 Ideas on Recruiting Volunteers*. Newseason Publications, Victoria Park, WA.
- ⁶ Rooney S (2001). 'Volunteer recruitment and retention.' Paper presented at the Australasian Fire Authorities Council Conference, Darwin, 10 to 12 August 2001.
- ⁷ Reinholdt S and Smith P (1998). *Direction in Volunteer Development in Australian Emergency Services*, CFA, Burwood East and EMA, Canberra. pp 13 – 20.
- ⁸ Country Fire Authority (2001). Submission to the Economic Development Committee of the Victorian Parliament, September 2001, CFA, Burwood East.
- ⁹ Productivity Commission (1998). Introduction in *Aspects of Structural Change in Australia*, Research Paper, Canberra, pp 1 to 3.
- ¹⁰ Woodward. A (2000). "Changes in Volunteer Numbers". Internal Report to the Volunteer Resource and Development Planning Committee Nov 2000, Burwood East.
- ¹¹ Australian Bureau of Statistics (2001). *Voluntary Work, Australia 2000*, Catalogue no 4441.0, 2001, AGPS. Canberra.
- ¹² Charities Definition Inquiry (2001). Report of the Inquiry into the Definition of Charities and Related Organisations. www.cdi.gov.au Canberra, June 2001; in particular see Chapter 28, pp 233 – 240.
- ¹³ ACOSS (2001) submission to the Charities Definition Inquiry. www.cdi.gov.au Canberra, June 2001.
- ¹⁴ Lyons M (2001). *Third Sector*. Allen & Unwin, Crows Nest.
- ¹⁵ Australian Bureau of Statistics (2001). *Voluntary Work, Australia 2000*. Catalogue no 4441.0, Canberra.
- ¹⁶ Charities Definition Inquiry (2001). Report of the Inquiry into the Definition of Charities and Related Organisations. www.cdi.gov.au Canberra, June 2001.
- ¹⁷ Howard, The Hon. John, Prime Minister, (2001). Address at the Prime Minister's presentation of Awards for Excellence in Community Business Partnerships 2001. 20 August 2001, <http://www.pm.gov.au/news/speeches/>
- ¹⁸ Costello, The Hon Peter MP, Treasurer. (2001). Inaugural Sir Henry Bolte Lecture "The Spirit of the Volunteer" Caulfield Racecourse Melbourne, Wednesday, 15 August 2000.
- ¹⁹ Jones, T (2001). 'Bridging the gap.' ABC "Late Line" broadcast on 21/08/2001. <http://www.abc.net.au/lateline/s350301.htm>

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- ²⁰ Costello, The Hon Peter MP, Treasurer. (2001). Inaugural Sir Henry Bolte Lecture "The Spirit of the Volunteer" Caulfield Racecourse Melbourne, Wednesday, 15 August 2000, and the Charities Definition Inquiry, Chapter 13.
- ²¹ Lyons M (2001). *Third Sector*. Allen & Unwin, Crows Nest.
- ²² Hourigan M. *et al.* (2001 forthcoming). *The value of the volunteer contribution*. Consultant's Report to CFA, CFA, Burwood East.
- ²³ Productivity Commission (1998). Introduction in *Aspects of Structural Change in Australia*, Research Paper, Canberra.
- ²⁴ Esmond J (2001). Personal communication, September 2001.
- ²⁵ Howe B and Cleary R (2001). 'Community Building: Policy Issues and Strategies for the Victorian Government', Centre for Public Policy, University of Melbourne & Anglicare Victoria, p 3.
- ²⁶ Halliday S (2001) 'Issues in Equity and Diversity in Australia.' Paper presented at the Australasian Fire authorities Council Conference, Darwin 10 to 12 August 2001.
- ²⁷ Abbey N and Butten D (1997). 'Safe Cities and Shires – Safer Communities: A guide to developing strategic partnerships.' Department of Justice, Victoria, Melbourne
- ²⁸ Charities Definition Inquiry (2001). Chapter 13.
- ²⁹ The CFA volunteer attitude study (Berenyi 1993) asked CFA volunteers about their attitudes to payment for firefighting and non-fighting duties. 84 per cent of those surveyed saw no requirement for payment related to non-firefighting duties. Although the majority of volunteers believed that there should be no payment for firefighting duties (78 per cent), a significant but small proportion (20 per cent) believed some payment should be made. For younger volunteers, and those with less than 6 years with CFA, a proportion greater than average (20 per cent) believed there should be some payment for firefighting duties. The Berenyi study raised the question of whether younger volunteers would maintain this attitude as they grow older in the CFA, whether their attitude would conform with other members, or whether this group would leave. Berenyi J (1993). 'CFA Volunteer Attitude Study', a report prepared for the CFA, Bergent & Co. Pty. Ltd., February 1993.
- ³⁰ Australian Bureau of Statistics (2001). *Voluntary Work, Australia 2000*. Catalogue no 4441.0, Canberra, 2001, p. 22.
- ³¹ Estimates of out-of-pocket expenses per fire brigade in Victoria are contained in the 1985-86 survey conducted by the Victorian Rural Fire Brigades Association (VRFBA 1986). The range of estimates of \$50 to \$100 per volunteer (assume a volunteer base of about 100,000 in 1985-86) is based on this estimate after (a) updating to reflect current prices using movements in the consumer price index; and (b) multiplying by a factor to attempt to capture costs borne by volunteers that were not included in the survey estimates (factors of 2 and 4 were assumed).