SROI Report of the "Job Design Support by Collaborators for Disabled People in Open Job Market" project





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Acknowledgment

We appreciate the generosity and contributions made by all those involved with the project, which we used as the basis of analysis in this report. We would like to thank Taiwan Non-profit Self-regulation Alliance, led by Carol Chen, and her team of Mandy Chang and Tienmu Sun for the planning, interviews, evaluation, and writing that helped complete this SROI report.

Many thanks for Weiping Fong and the staffs of Diyi Social Enterprise who were instrumental in organizing contact with a wide range of people. Also to the participants with disabilities and collaborators that openly shared the value that the JSCDO project had in their lives, and to their family members that shared how this project made a difference to their families.

This research would not have been possible without the contribution of various stakeholders: participants with disabilities and their family members, collaborators and their family members, government, Diyi Group, and clients.

It is hoped that this research can support a more comprehensive understanding of the value of the project for the lives of individuals and families involved in it.

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Report Summary

This report adopts the Social Return of Investment approach to access the social impact and value of the "Job Design Support by Collaborators for Disabled People in Open Job Market" (abbreviated as JSCDO) project during 2015 to Jun 2018. The JSCDO project aims to narrow the disability employment gap, enhancing the employment of people with disabilities who still face many challenges entering the workplace in Taiwan nowadays. Not only has JSCDO successfully created 6 disability-friendly workplaces for 13 participants with disabilities and 28 people from disadvantaged groups and achieved stable employment with the full-time salary, but more importantly, it simultaneously eases the financial burden and emotional exhaustion of the participants and their family and alleviate social problems on many aspects. This report identifies 7 main stakeholder groups - participants with disabilities, participants-collaborators, family members of participants with disabilities, family members of collaborators, Diyi Group, client and the government. For the JSCDO project every 1\$ invested there is a social return of 3.66-6.95, in our base case scenario the SROI ratio is 1:6.32. The results prove and demonstrate the social impact and social value of this project.

Stage 1. Establishing scope and identifying stakeholders

Introduction and Background

About The First Social Welfare Foundation¹

The First Social Welfare Foundation, a non-profit organization established for 38 years, has been assisting people with varying abilities to enhance their independence and participation in society. It upholds the belief that "every life has equal value, and children with mental disabilities deserve the respect and education opportunities."

Mission

Help those with developmental delay and disabled conditions to obtain satisfactory progress and quality life careers through our warm attitude and professional services.

Vision

To become the first choice among the service providers for those with developmental delay and various disabilities.

Services

- Early Intervention Program
- Daily Life Skills Training Program
- Physical & Psychological Adjustment Services
- Residential Service
- Vocational Rehabilitation Services
- Assistive Technology Devices and Services
- Employment and training services

Every year The First Social Welfare Foundation serves nearly 10,000 people with physical and mental disabilities and their families, providing holistic care for the physically and mentally handicapped.

About Diyi Social Enterprise²

Diyi Social Enterprise has been devoted in developing a holistic wellness model for disabled people, focusing on enhancing employment of people with disabilities³ and

¹ The First Social Welfare Foundation and its abbreviation "the Foundation" are used interchangeably within this report.

² Diyi Social Enterprise and its abbreviation Diyi are used interchangeably within this report.

³ People with disabilities, participants with disabilities, colleagues with disabilities, and employees with disabilities may be used interchangeably under different contexts within this report.

socially and economically disadvantaged groups.

Special education, daily living skills training and vocational rehabilitation services provided by the government and non-profit organizations in Taiwan have become gradually mature; however, people with disabilities still face many challenges when entering the workplace, such as working overtime, salary deductions, suffering from segregation or unreasonable expectation. Moreover, there are still many people that have no chance to obtain a job at all. All the above problems may lead to people with disabilities and their families experience stress and depression. More importantly, not only is it wasteful of the social resources that have been invested, but the social costs of unemployment may also become a heavy burden on society.

In 2015, Diyi Social Enterprise was established to respond to these social challenges. As a social enterprise, Diyi is self-sufficient financially, and it provides cleaning services to the local and central governmental units as its main income source.

An overview of the current situation of disability employment in Taiwan

The employment quota system in Taiwan, which serves to protect and promote the employment of people with disabilities, was implemented in the 1990s. In accordance with the "People with Disabilities Rights Protection Act", authorities with a certain number of employees shall employ people with disabilities. For instance, private companies must employ at least one person with disabilities for every 67 persons employed. If the system cannot be fully applied, such authority should pay a special tax for non-fulfillment of a specific legal obligation which the tax will be deposited in the employment fund for promoting the employment of people with disabilities.

Under the employment quota system, supportive employment services are provided by competent labor authorities, such as individualized employment arrangement, training and other job assistance, with employment service personnel along with intensive counseling for 2 weeks to 3 months to help people with disabilities who are willing to work but lack the required skills to work in the competitive employment market. For people with disabilities who need supportive employment service are evaluated by vocational counseling units after being referred by employment reconstruction service of the local government. Those who meet the requirements will be assigned an employment specialist and for those who fail to meet the requirements will be transferred to receive services from other suitable units.

On the other hand, for people with disabilities who are willing to work but with

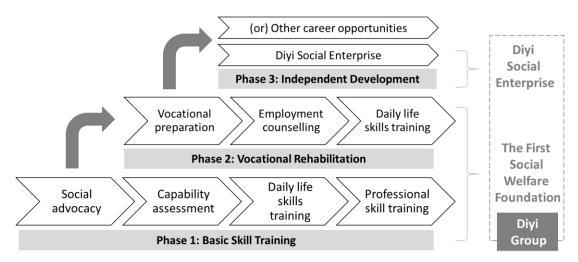
insufficient skills, a sheltered employment mechanism combined with government and social resources is implemented, for providing employment opportunities for people with disabilities and to protect their labor rights and interests. People with disabilities who cannot enter the competitive employment market or sheltered employment over the short term will be provided training in the sheltered workshops.

While the employment services for people with disabilities provided by the government mainly focus on enhancing their working skills and abilities, it can be seen from many failed cases that the key factors that determine successful employment for disabled people are not the level of disabilities or job skills, but work attitudes, work behaviors and social behaviors (Lee, n.d.). Moreover, for moderately and severely disabled people, the key to successful employment, in addition to the prior planning of job re-design and access-free working space, is the acceptance of their colleagues, and whether their colleagues have a clear understanding of the way to work with people with disabilities (Hua, 1998). Adopting a natural support strategy in employment services aims to create an ideal working environment for people with disabilities and to use the power of social support networks to help them successfully realize their work potential.

The First Social Welfare Foundation and Diyi Social Enterprise

The mission of the Foundation is to help people with disabilities to obtain satisfactory progress and quality life careers through professional services. In addition to the early intervention program for children with disabilities, the Foundation also provides the daily life skills training program, and vocational rehabilitation services for people with disabilities to increase job readiness skills.

While the Foundation aims to assist people with varying abilities to enhance their independence and participation in the society, Diyi is committed to the long-term employment of people with disabilities. The First Social Welfare Foundation and Diyi Social Enterprise operate independently, but work collaboratively in the "Job Design Support by Collaborators for Disabled People in Open Job Market" project, and both belong to the Diyi group.



Diyi Group: Diyi Social Enterprise and The First Social Welfare Foundation - People with disabilities' integration into value chains and markets

There are three phases in The First Social welfare Foundation and Diyi Social Enterprise's collaboration for integrating people with disabilities into value chains and markets. First, the participants with disabilities were trained with basic skills, then they went through the process of vocational rehabilitation which enables them to overcome barriers to accessing, maintaining, or returning to employment. Finally, they are able to perform long-term stability at work and earn a full-time job salary.

Diyi Social Enterprise was set up as a company by several board members of The First Social Welfare Foundation who share the same social mission. The funders funded and supported the establishment of Diyi independently on a personal basis. The funders had donated their shares of Diyi to The First Social Welfare Foundation. The Foundation has become the sole shareholder of Diyi, and 100% of the net profit of Diyi will be distributed to the Foundation to support its social mission.

Introduction to the "Job Design Support by Collaborators for Disabled People in Open Job Market" project

As above-mentioned, people with disabilities usually confront with difficulties when entering the labor market, such as working overtime, salary deductions, suffering from segregation or unreasonable expectation. It shows the plight of people with disabilities entering a competitive open market to achieve integrated employment. Thus, the "Job Design Support by Collaborators for Disabled People in Open Job Market" project was initiated by Diyi Social Enterprise to minimize the barriers for people with disabilities to obtain a stable and long-term job.

More than 30 years of professional experiences passing down from the Foundation, Diyi understands the potentials and limitations of people with disabilities and based on that it developed the "Job Design Support by Collaborators for Disabled People in Open Job Market" project. JSCDO adopts the collaboration mechanism which accommodates people with disabilities in the pre-assessed and selected disability-friendly workplaces, combining with people from the disadvantaged group, such as aboriginal people, single parents, unemployed middle-aged workers, or people suffering from domestic violence, to form a mutual collaboration relationship to deliver the cleaning services.

In order to take care of the participants with disabilities' physical and mental conditions during the project and help them to achieve long-term work stability, the JSCDO project provides a flexible adjustment mechanism in its manpower and work arrangement. Consequently, not only the participants with disabilities demonstrate stable performance at work, but also show good long-term stability.

Diyi gives overall better offers to its employees comparing to the minimum monthly wage by the Labor Standards Act. In this project, it not only secures its employees' income, but also offers the "Employee Assistance Program" which provides psychosocial and positive behavior support, family support, and lifelong learning opportunities etc., so that in the disability-friendly workplace the employees with disabilities can gain respect and thus stimulate personal growth, which further fosters an inclusive and equal society.

Purpose of the JSCDO project

- Creating a disability-friendly workplace- Combing disadvantaged group with other employee's natural support, Diyi Social Enterprise creates disability-friendly working environment to solve the unaccommodating problem and job burnout issue in the workplace.
- 2. Maintaining mental health and growth- People with disabilities may need personal counseling, mental health education, or some social adjustment group courses because they face the complicated environment, different types of frustrations, and their personal emotional needs. The professionals assist them to lead stable and happy working lives.
- 3. Supporting independent living- Like other office workers, stable-employment people with disabilities need a social life, such as leisure activities, interpersonal interaction, men-women relationship, and time and money management. But these social skills need to be guided by professionals.

- 4. Improving family functions and relations- Though those participants with disabilities already had a stable job; however, family relations still play an important role when it comes to long-term stable employment. Therefore, it needs professionals to support their family by improving their family functions and bringing stable and long-term employment.
- 5. Stabilizing the employment for people with disabilities- Not only does Diyi Social Enterprise help the employees with disabilities get a stable and long-term job, but it also offers them the good work environment and the employee assistance program. It helps to stabilize employment of people with disabilities with a full-time job, and to improve the family economy and enhance social well-being.

Objectives and scope of this SROI analysis

Current Evaluation Methods

The current evaluation and assessment approach is output based on a little emphasis on the impact that is created. The main focus is put on the number of individuals that access the Foundation's services, gain employment, maintain that employment for a period of time, and their salary growth in Diyi.

SROI-Purpose of the Evaluation

Diyi Social Enterprise has entered its 3.5 years. The JSCDO project has accommodated 13 people with disabilities and 28 people from disadvantaged groups, including people with physical disabilities, unemployed middle-aged workers, and people from low-income family in 6 disability-friendly workplaces it created, and simultaneously ease the financial burden of the family and alleviate social problems on many aspects.

For years it has been aware that the employment opportunities Diyi Social Enterprise provides have a significant impact on people with disability and society at large. Therefore, this report adopts the Social Return on Investment methodology developed by the British and Scottish governments to evaluate JSCDO's impacts. Based on seven principles, this report measures the changes in stakeholders' inputs, outputs, and outcomes in a complete six-stage approach.

7 principles

The 7 principles are underpinned in the whole SROI analysis:

- 1) Involve stakeholders
- 2) Understand what changes
- 3) Value the things that matter

- 4) Only include what is material
- 5) Do not over-claim
- 6) Be transparent
- 7) Verify the result

6 stages

This analysis follows the six stages

- 1) Establishing scope and identifying key stakeholders
- 2) Mapping outcomes
- 3) Evidencing outcomes and giving them a value
- 4) Establishing impact
- 5) Calculating the SROI
- 6) Reporting, using and embedding

SROI takes account of the engagement of stakeholders and measures the changes in feelings, cognitions and even family relations among stakeholders. Thus, SROI not only shows the value of the material interests of stakeholders involved in the project but also covers the non-monetary impacts.

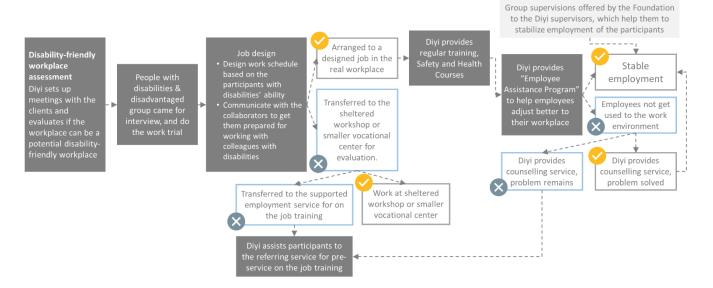
This report is an evaluation report, which analyzed the period from January 2015 to June 2018. The SROI analysis of JSCDO measures the changes and impacts of key stakeholders in order to know the 3.5 years' outcomes and changes since the project had been kicked off. Thus, social, economic and cultural outcomes of the project were investigated and its social impacts and changes can be expressed in monetary units for the future improvements and developments of this project.

In summary, the purpose of the SROI conducted on the JSCDO included:

- evaluating all the activities of the project throughout a 3.5 year period
- to identify possible improvements to the project
- sharing the results with the board to demonstrate the social and financial value will lead to sustainability of the project
- to test if the values this project delivers cope with stakeholders' expectation
- to identify possible approaches to create more disability-friendly workplaces
- to identify the successful model, and further to replicate Diyi's experiences to create more friendly types of jobs for people with disabilities and increase their labor force participation

Operating process of the JSCDO project

Diyi Social Enterprise creates disability-friendly workplaces by combining people with disabilities and disadvantaged group in the pre-assessed and selected workplace. Its operating process includes:



- 1. Disability-friendly workplace assessment: set up meetings with the clients and evaluate if the workplace can be a potential disability-friendly workplace
- 2. People with disabilities and disadvantaged group came to Diyi for the job interview and the qualified one will be asked to do a work trial.
- 3. Job design
 - A. Design work schedule based on the participants with disabilities' ability
 - B. Communicate with the collaborators to get them prepared for working with colleagues with disabilities
- 4. During the 3-to-10-day work trial period, participating candidates will be evaluated. Diyi will determine if the person is suitable for the job.
- 5. Diyi offers employment to those who are qualified for the trial work and arranged them to a designed job.
- 6. Once become an employee of Diyi Social Enterprise, the regular training and safety, and health courses will be offered.
- 7. People with disabilities who are disqualified for the work trial will be transferred to the sheltered workshop or a smaller vocational rehabilitation service center for the evaluation. If she or he didn't pass the test, they will be transferred to the supported employment service for the "on the job training program for people with disabilities."
- 8. Professional counselors from The First Social Welfare Foundation regularly offer group/individual supervisions to the regional supervisors of Diyi, which helps them

- to stabilize employment of the participants with disabilities by the use of positive behavior support.
- 9. Diyi assists employees in gaining work-life balance and bringing stable and long-term job through "employee assistance program".
- 10. Diyi keeps helping employees adjust better to their workplace and stabilizing employment of people with disabilities. If some of them don't fit in with the working environment, it provides individual counseling services and helps them solve problems.
- 11. If the problem is difficult that it was not yet solved, the disqualified employees will also be transferred to the supported employment service for the "on the job training program for people with disabilities."

Identifying stakeholders and Stakeholders Engagement

The first step to SROI analysis is identifying stakeholders. SROI is a stakeholder engagement methodology which emphasizes stakeholder engagement to identify the inputs and changes created through a project, regardless whether positive or negative, intended or unintended, and direct or indirect. Based on the principles of materiality and not overclaim, the important stakeholders need to be clearly defined before exploring inputs, outputs, and outcomes, and measuring values, so that the changes brought by the project can be truly presented.

Methods for involving stakeholders' engagement

We conducted the following four steps to involve and define stakeholder groups.

Step 1. Initial discussion

Step 2. Field interview

Step 3. Questionnaire

Step 4: Phone confirmation- verifying outcomes

1. Initial discussion

We had no idea of who has changed and who are our stakeholders before the SROI analysis was kicked off. Therefore, we conducted several individual and group interviews with the key supervisors of The First Social Welfare Foundation and Diyi Social Enterprise for discussion and validation. At the same time, we communicated with them for our purpose and introduce the SROI concept. This gave us a complete understanding of the project content and implementation methods, and through initial discussion, we tried to identify who are the potential stakeholders with changes.

2. Field interview

In order to identify the material changes of the potential stakeholders and further decide to include or exclude them from analysis of the project, through the arrangement by Diyi Social Enterprise, we held 13 field interviews respectively with people with disabilities and their families, collaborators and their families, former participants with disabilities, supervisors of Diyi Social Enterprise, The First Social Welfare Foundation and its professional workers, Diyi Social Enterprise and its clients. We identified 7 stakeholder groups in total, and after further discussion, some of the stakeholders were excluded (see table 1).

The interview questions based on a semi-structured interview approach can be summarized below:

A. Background

- a. How do you know this project?
- b. What motivated you to participate in this project? Why?
- c. How long have you been participating in this project?
- d. How was the project initiated?

B. Inputs

- a. How many efforts have you invested in participating in this project (labor, manpower, time or other resources)?
- b. How would you identify and calculate the efforts you or your organization have invested in participating in this project?

C. Outputs

a. What have you or your organization acquired out of the inputs that you or your organization have invested in participating in this project?

D. Outcomes

- a. After participating in this project, what are the changes in you or your organization?
- b. What are the main difference between this project and other disability employment project that you know of if any?
- c. What positive and negative changes have you got from the outputs that you have invested in participating in this project?
- d. What intended and unintended changes have you got from outputs that you have invested in participating in this project?
- e. Do you like the changes (if any) caused by the project? What is the change that you do not like?
- f. Please describe how these positive, negative, intended, unintended changes have formed.

- g. Please identify the quantity and duration of these changes.
- h. Please specify the financial proxies of these changes.
- i. What are the possibilities that there is another project may cause the same changes?
- j. What are the possibilities that other factors contributing to these changes too?
- k. Are there other things you would like to share?

Key findings after initial discussion and field interview



All Identified Potential Stakeholders

Intended changes

- Participants with disabilities obtained a full-time and stable job.
- Social welfare expenditures were reduced.
- Family members felt less stressed and had more free time.
- The image and reputation of Divi group was reinforced.

Unintended changes

- Participants with disabilities reduced anxiety and enhanced sleep quality because
 of working in a disability-friendly workplace and feeling certain about their job
 and tasks.
- Family members of participants with disabilities and collaborators felt the family relationship improved.
- Supervisors of Diyi groups enhanced professional knowledge and skills by taking relevant courses and training in the process of developing disability-friendly workplaces for the JSCDO project.
- Collaborators who were as one of the key factors for a disability-friendly workplace in the JSCDO project received overall better offer in Diyi Social Enterprise than in the previous job in cleaning industry and increased labor conditions and welfare.
- Clients' awareness of the rights of people with disabilities improved.

3. Questionnaire

Based on the results of the field interviews, the changes of the stakeholders and the corresponding financial proxy were designed into questionnaires for investigation. The questionnaires were sent out to participants with disabilities and their families, collaborators and their families, supervisors of Diyi, the First foundation and professional workers of the Foundation, and business clients.

We expected to achieve the following objectives with the questionnaires:

- Verify the outcomes acquired from Initial discussion and field interview
- Serve as basis for deadweight, attribution, displacement, and drop-off
- Confirm that the measurement indicators and financial proxies designed in the questionnaire can sufficiently represent and measure outcomes.

4. Phone confirmation- verifying outcomes

After stakeholder groups completed the questionnaire, we confirmed the results of value with stakeholders for the output, indicators, and financial proxy by phone discussion and email confirmation. We further explained the impact factors of deadweight, attribution, drop-off, and displacement with them to make sure they understand the meaning of each question.

Numbers of stakeholder engagement and deciding which stakeholder groups should be included and excluded

Based on the steps of initial discussion and field interview, stakeholders are included in the analysis and calculations if they experienced material changes as a result of the JSCDO project from Jan 2015 to June 2018. On the other hand, stakeholders were

excluded from the analysis if their inputs or changes were not directly associated with JSCDO or were not material. The decision to exclude a stakeholder group was determined through the scoping phase of the project and throughout the stakeholder consultations. The rationale for including or excluding the stakeholder group is outlined in Table 1.

Table 1 Numbers of stakeholder engagement, methods and the reasons for inclusion/exclusion

Stakeholder groups	Total number of people	Number of people engaged	Included(V) or Excluded(X)	Methods	Reasons for inclusion/exclusion
Participants with disabilities	13	13	V	Field interview, interview with questionnaire, face to face verify, phone confirmation	When entering the general workplace, people with disabilities still face many unreasonable treatments such as working overtime, salary deductions or suffering from excessive expectations. Through preassessed process and job design, the JSCDO project creates a disability-friendly workplace by combining people with disabilities and disadvantaged group with other employees' natural support, in solving the problems such as failure in adaptation or occupation fatigue. The JSCDO project also offers the "Employee Assistance Program" which provides full support in many aspects. Meanwhile, it also maintains flexible adjustment in its manpower and work arrangement according to the participants with disabilities' physical and mental conditions, so that they can work stably. Earning a full-time salary is one of the major changes. As for 3 former participants with disabilities, the main reason for them leaving the project was that they successfully transferred to general workplaces in the open job market. After telephone interviews with each of them, it was confirmed that the skills and abilities they gained in the project helped them to work competently in the competitive job market. Thus they are included in the SROI analysis.

Participants- Collaborators	28	28	V	Questionnaire, confirmation	92.9% of the collaborators had a job before participated in the JSCDO project. According to the questionnaire, 89.2% indicated that their labor condition and welfare improved and their awareness of the rights of people with disabilities has risen.
Family members of participants with disabilities	26	12	V	Questionnaire, confirmation	According to the interview, families of participants with disabilities pointed out that, prior to the JSCDO project, it was difficult to secure a job for their disabled family members. It usually took a long time for their disabled family members to find a job which comes with instability, or even being bullied, so that the parents and caregivers needed to spend time to support them. After their disabled family members participated in the JSCDO project, their disabled family members and working condition have become more stable. As a result, these family members have more free time for work, social events or continuing education.
Family members of collaborators	56	28	V	Questionnaire confirmation	Based on the data, the analysis shows that the collaborators are mostly senior or mid-aged workers, disabled, or from low-income and middle-low-income family. According to the questionnaire, many family members of collaborators confirmed that the stable employment of their families improved their family relationship or reduced anxiety. Thus they are included in the SROI calculation.
Diyi Social Enterprise	1	1	V	Initial discussion, field interview, questionnaire,	Diyi Social Enterprise is the main funder for JSCDO project, devoting in developing a holistic wellness model for people with disabilities, focusing on enhancing employment stability and security of people with disabilities. Through the JSCDO project, Diyi Social Enterprise continues to

				confirmation	create disability-friendly workplaces, and build a professional image for their cleaning team consisted of people with disabilities and people from disadvantaged groups.
Supervisors of Diyi Social Enterprise	5	5	V	Initial discussion, field interview, questionnaire, confirmation	The supervisors of Diyi Social Enterprise is one of the main inputs of the JSCDO project. Diyi Enterprise provides the supervisors the opportunities to take all kinds of professional courses in order to raise the efficiency of the project. In the interview, the supervisors indicated that because of the project, they have improved their professional knowledge and obtained relevant licenses, and organizational effectiveness has been improved consequently.
The First Social Welfare Foundation	1	1	V	Initial discussion, field interview, interview with questionnaire, confirmation	According to the interview with The First Social Welfare Foundation, we found out that in order to stabilize employment for participants with disabilities, it had put in professionals, such as employment workers, psychological counselors, or positive behavior support specialists to this project when needed. Meanwhile, the Foundation also provided storage and parking space for Diyi.
Professional workers of the First Social Welfare Foundation	2	2	V	Field interview, questionnaire, confirmation	According to the interview, professional workers of the Foundation, including employment workers, psychological counselors and positive behavior support specialists, who participated in the JSCDO project had enhanced their professional knowledge in order to help participants with disabilities, collaborators and supervisor of Diyi to make teamwork smoother.
Clients	6	6	V	Field interview,	According to the interview, we learned that there were two main changes

				questionnaire, confirmation	in the six clients, so the questionnaire was sent out to them to measure the change. One of the changes was that they offered the employees of Diyi better pay. To avoid the double counting of participants' with disabilities salary, this part was excluded from the calculation. On the other hand, the part of improving awareness of the rights of the people with disabilities was included in the impact calculation.
Other employees of Diyi Social Enterprise	29	0	Х	Initial discussion	Diyi Social Enterprise consists of supervisors, collaborators, employees with disabilities, and other employees. Since other employees who are responsible for more professional cleaning services do not work with participants with disabilities directly, they are excluded from the impact calculation.
Ministry of Health and Welfare	1	0	V	Research, publications	According to the People with Disabilities Rights Protection Act in Taiwan, people with disabilities are eligible to receive subsidies from their local government. As stated in the interviews by the family members, stable employment for their disabled family members has reduced the government's social welfare expenditure.
Tax administration, Ministry of Finance	1	0	х	Research, publications	According to the questionnaire for family members, we learned that the "Special Deduction for the Physically or Mentally Challenged Person" provided by tax administration is not affected by the increased income of people with disabilities. Thus it is excluded from the impact calculation.

Feedbacks from questionnaire respondents - No negative impact from JSCDO

In order to know whether JSCDO had any negative impact or not, we designed an open question in the questionnaire to ask their opinion. We find no negative impact on stakeholders based on the responses from stakeholders. All feedbacks received are positive with a few suggestions from the respondents. For instances, some of the family members expected to see a more considerable raise in salary for their disabled family members. Some of the employees with disabilities suggested for adding more backup staffs and wished for a more friendly workplace that the people work in the place where they provide cleaning services can better understand people with disabilities. We thought the reason that the respondents did not give any negative feedbacks might be: Diyi has built true disability-friendly workplaces, created a flexible working adjustment mechanism and provided job opportunities which could lead to stable and long-term employment, and all of these were almost non-existent until this innovative model of JSCDO. Thus we conclude that there is no negative impact from JSCDO.

"I feel more assured after coming to work for Diyi Social Enterprise because the regional supervisor designs the work schedule for me and always explains everything before I start. For instance, now I know how to operate the floor washing machine to get my job done. I no longer suffer from insomnia because of the anxiety caused by not knowing how to do the job. People at my previous workplace didn't teach me anything, and I was bullied by the colleagues. They thought I didn't understand, but I did. I am more confident in Diyi, and I always try to finish the work as soon as possible. Also, I feel happy now that I get a higher salary than before."

 \sim Feedback from the participant with disabilities

"At first I felt frustrated to work with colleagues with disabilities. But then I observed how the supervisors interact with them and asked for their advice. Eventually, I learned the way to interact with colleagues with disabilities and now I know that I can encourage them with compliments."

~Feedback from the collaborator

"I don't just like my job at Diyi, I love it. The training and the professional courses offered by Diyi make me more competent as a supervisor to help other colleagues. Diyi provides different supports catering to colleagues with disabilities' and collaborators' needs, and offers them opportunities for growth at work."

~ Feedback from the supervisor of Diyi Social Enterprise

"After my brother started to work in Diyi, my mom and I don't have to worry about or take care of him every day anymore. Because Diyi adjusts his working time and content according to his condition, he can now work more stably. Now both my mom and I have more free time. I can go out with friends and have my social life again. My mom even went to study. My brother also starts to take care of my mom by asking her what she would like for dinner after he gets off from work. The atmosphere at home has changed."

 \sim Feedback from the family member of participant with disabilities

"Working with Diyi Social Enterprise has given me the opportunity to support people with special demands in the general workplace and to maintain their employment. It's very different from what I am used to."

 \sim Feedback from professional worker of The First Social Welfare Foundation

"I am very impressed by the training provided by Diyi Social Enterprise for people with disabilities. I felt that it's more valuable to hire the cleaning service from Diyi than other general cleaning companies because I can fee that the employees with disabilities cherish this job opportunity very much."

 \sim Feedback from the client

"Thanks to the clients' trust in Diyi Social Enterprise. It lights up the path for the Foundation taking care of people with disabilities and completes the service chain. More than that, it has expanded the impact to other people from disadvantaged groups."

~ Feedback from the founder of The First Social Welfare Foundation

Theory of Change: Input→ output→ Outcome

Through engaging JSCDO stakeholders with initial discussion, field interview, questionnaire, and confirmation, we can develop an impact map or theory of change, which demonstrates the relationship between inputs, outputs, and outcomes. How JSCDO makes differences to them will be revealed.

Stage 2. Mapping outcomes

Stakeholders' inputs

According to SROI methodology, we calculated monetary and non-monetary inputs. Total inputs value from stakeholders is \$10,379,560.

The inputs of participants with disabilities, collaborators, and family members consisted of their time and effort. The program was fully funded by Diyi Group. Participants with disabilities and collaborators, professional workers of the Foundation are paid by Diyi Group and that covers their time. Neither did participants with disabilities or family members need to invest their own money into the project. The Ministry of Health and Welfare did not contribute financially.

Diyi Social enterprise invested in the overall administration and management structure which included the salary of supervisors who participated in the JSCDO project, employee insurance and benefits, training programs costs, and the miscellaneous expenses associated with Diyi's operation. The First Social Welfare Foundation supported with the input of manpower in employment workers, psychological counselors, and positive behavior support specialists when needed. Meanwhile, the Foundation also provided office, storage and parking spaces for Diyi.

We break down each input as the following.

Table 2 Inputs of stakeholders

Stakeholders group	Inputs	2015	2016	2017	2018	Total inputs (NT\$)
Participants with disabilities	Time	0	0	0	0	\$0
Collaborators	Time	0	0	0	0	\$0
Family members of participants with disabilities	Time and effort	0	0	0	0	\$0
Family members of collaborators	Time	0	0	0	0	\$0
Diyi Social Enterprise	Project cost	4,871,280	4,012,797	1,042,983	455,369	10,155,012

Supervisors of Diyi Social Enterprise	Time, commitment, effort, skills, expertise, and experience	0	0	0	0	\$0
The First Social Welfare Foundation	Manpower, time and storage and parking spaces	76,000	61,000	63,500	30,500	\$224,548
Professional workers of the Foundation	Time, commitment, effort, skills, expertise, and experience	0	0	0	0	\$0
Client	Time	0	0	0	0	\$0
Government	N/A	0	0	0	0	\$0

Table 3 Inputs of administrative expenses of Diyi Social Enterprise

Expenditures	2015	2016	2017	Jan-Jun 2018
Payroll expense	\$2,991,321	\$2,435,037	\$333,945	\$338,548
Rent	\$348,854	\$342,852	\$342,852	\$17,142
Office supplies	\$3,350	\$11,712	\$2,523	\$3,764
Repair(s) and	¢35.030	¢22.020	¢10.410	¢11 000
maintenance	\$35,920	\$33,838	\$10,410	\$11,800
Insurance	\$294,593	\$228,328	\$130,088	\$16,975
Taxes	\$10,019	\$59,628	\$35,420	\$22,460
Entertainment	-	\$1,280	\$6,850	-
Donation	-	-	-	-
Employee	¢8.000	Ć72 407	¢17.000	¢10.005
benefits	\$8,600	\$72,487	\$17,880	\$10,985
Training	\$25,900	\$1,600	\$7,214	-
Others*	\$1,152,723	\$826,035	\$155,801	\$33,695
Total	\$4,871,280	\$4,012,797	\$1,042,983	\$455,369

^{*}In 2015-2016, the expenditures in others included consultant fees, accounting fees, pensions, transportation expenses, overtime pay, and miscellaneous expenses etc.

Table 1 Inputs of the First Social Welfare Foundation

Expenditures	2015	2016	2017	Jan-Jun 2018
Professional fees	\$40,000	\$25,000	\$27,500	\$12,500
Storage cost	\$36,000	\$36,000	\$36,000	\$18,000
Total	\$76,000	\$61,000	\$63,500	\$30,500

Stakeholders' outputs

According to stakeholders' responses, the JSCDO project did create disability-friendly workplaces. The outputs for each stakeholder are summarized in Table 5.

Table 5 Stakeholders' outputs

Stakeholder groups	outputs	Description
1. Participants with disabilities	 13 individuals with disabilities who have stable jobs in 6 working areas in the labor market 24 hours actual onsite practices before work for each individual (total 240 hours) 168 times employee on-the-job training for each individual (4 times a month for 42 months) 	 Over the past 3.5 years, 13 participants with disabilities (6 participants in 2015, 9 in 2016, 12 in 2017 and 10 in 2018) had obtained a full-time job after receiving training and supports provided by the JSCDO project. People with disabilities came to Diyi for the job interview and the qualified one will be asked to do a work trial. Once they become an employee of Diyi Social Enterprise, the regular training and safety and health courses will be offered.
2.Participants -Collaborators	 28 collaborators participants with stable employment in 6 working areas 168 times Employee on-the-job training (4 times a month for 42 months) 	 During the past 3.5 years, JSCDO provided 28 people (9 people in 2015, 22 in 2016, 22 in 2017, 28 in 2018) from disadvantaged groups a full-time job as collaborators. People from disadvantaged groups came to Diyi for the job interview and the qualified one will be asked to do a work trial. Once they become an employee of Diyi Social Enterprise, the regular training and safety and health courses will be offered.
3.Family members of participants with disabilities	13 family members attended 2 meetings per month	In order to make a work-life balance of the participants with disabilities, increasing employment stability is a crucial part of JSCDO. Thus, from time to time, meetings were scheduled with

		family members to know their disabled family members' condition at home.
4. Family Members of Participants-Collaborators	28 collaborators participants with stable employment in 6 working areas	During the past 3.5 years, JSCDO provided 28 people (9 people in 2015, 22 in 2016, 22 in 2017, 28 in 2018) from disadvantaged groups a full-time job as collaborators.
5.A Diyi Social Enterprise	Net profit from Diyi company operations	The JSCDO project had put Diyi social Enterprise at the forefront of the competitive cleaning industry. Diyi Social Enterprise has created 6 disability-friendly workplaces over the past 3.5 years.
5.B Supervisors of Diyi Social Enterprise	 Creating a full-time based work module of disability-friendly workplace Attended 4 meetings per month 	The work module of the disabilities- friendly workplace of JSCDO was designed and developed by the supervisors in Diyi. They also called for meetings regularly to review employees' performance, and adjusted accordingly for their long-term work stability.
5.C The First Social Welfare Foundation	Creating a full-time based work module of disability-friendly workplace	The Foundation made the contribution in terms of professional manpower support, office and storage spaces, and parking spaces in the time of the initiation of Diyi and the JSCDO project, which was considered one of the key factors for successful establishment of the disability-friendly workplaces.
5.D Professional workers of the First Social Welfare Foundation	 6 group supervision meetings 35 individual supervision meetings 1 referral service session 	In response to challenging behaviors of participants with disabilities in the workplaces, and to increase collaborators' sense of accomplishment, professional workers of the Foundation held group/individual supervision meetings with supervisors of Diyi to make the team work smoothly. They also provide referral

		service for participants with disabilities if needed.
6.Client	6 workplaces	Clients chose to hire Diyi's cleaning service because they agreed with their values and appreciated the professional services of Diyi.
7. Ministry of Health and Welfare	Reduced social welfare expenditures on 13 people with disabilities	The government had reduced subsidy expenditures after participants with disabilities obtained a stable job.



Picture 1. Training course for participants with disabilities.



Picture 2. The participants and the collaborator in one of the workplaces.

Stakeholders' outcomes

1. Participants with disabilities

The primary mission of Diyi social enterprise is to provide employment opportunities for people with disabilities and through the work, they can gain respect, personal growth in an inclusive society.

The JSCDO project consists of disability-friendly workplace assessment, interview, job design, on-site training, and employee assistance program, which all the elements combined are the key factors for people with disabilities to perform long-term stability at work. The average monthly minimum wage in Taiwan⁴ from 2015 to June 2018 is \$20,579, while it is at least \$21,530 in JSCDO.

It is common in Taiwan that people with disabilities enter the general workplace with a supported employment program. According to the supervisors of Diyi and

⁴ The monthly minimum wage refers to the regulation of the Ministry of Labor, Executive Yuan https://www.mol.gov.tw/topic/3067/5990/13171/19154/

participants with disabilities, even though a supported employment program provides employment counselors support services, many people with disability still have difficulties in adapting or integrating into the workplace which results in unstable employment. By contrast, Diyi creates the genuine disability-friendly workplace by the JSCDO project which alleviates the problem of failure in adaptation.

Many participants with disabilities expressed their gratitude toward Diyi Social Enterprise, and what they talked about the most in the interview was "I really thank the regional supervisor, he/she has taught me many things." The on-site training and courses offered by Diyi made participants with disabilities more competent at work. One of the participants indicated that with the help of the regional supervisors and training, he can sleep well at night and no longer worry about work. Moreover, since stable employment comes with stable pay, economic independence has also built their confidence, which gives them the courage to act more independently.

Participants with disabilities gained the following outcomes through JSCDO:

- 1.1 Full time paid employment and increased monthly income
- 1.2 Full time paid employment and moved on to further career prospects in an open job market (former participants with disabilities)
- 1.3 Improved health and reduced anxiety
- 1.4 Enhanced professional skills
- 1.5 Increased confidence and felt more independence about life

Table 6 An overview of participants with disabilities

Participants with disabilities	Work Location	Sex	Age	Disability Categories	Description	
Participant 1	Location 1	Male	44	Intellectual and Developmental Disability (Moderate)	Suffering from long- term unemployment before participating in the project	
Participant 2	Location 1	Male	58	Moving Functional Limitation (Moderate)	Suffering from long- term unemployment before participating in the project	
Participant 3	Location 2	Male	46	Intellectual and Developmental Disability (Moderate)	Transition from the employment reconstruction service of the local government	
Participant 4	Location 3	Male	32	Hearing impairment (Severe)	Dismissed because of disability	

Participant 5	Location 4	Male	32	Intellectual and Developmental Disability (Moderate)	Switched over from other cleaning companies or organizations	
Participant 6	Location 4	Female	62	Moving Functional Limitation (Moderate)	Switched over from other cleaning companies or organizations	
Participant 7	Location 4&5	Male	31	Intellectual and Developmental Disability (Mild)	Suffering from long- term unemployment before participating in the project	
Participant 8	Location 6	Male	29	Intellectual and Developmental Disability (Mild)	Transition from sheltered workshop	
Participant 9	Multiple locations	Male	37	Intellectual and Developmental Disability (Moderate)	Switched over from other cleaning companies or organizations	
Participant 10	Multiple locations	Male	43	Intellectual and Developmental Disability (Moderate)	Switched over from other cleaning companies or organizations	
Former Participant 1	Multiple locations	Female	44	Intellectual and Developmental Disability (Moderate)	Transition to general workplace in an open job market	
Former Participant 2	Multiple locations	Female	58	Moving Functional Limitation (Moderate)	Transition to general workplace in an open job market	
Former Participant 3	Multiple locations	Male	46	Intellectual and Developmental Disability (Moderate)	Transition to general workplace in an open job market	

2. Participants- Collaborators

The JSCDO project is consisted of 8 males and 20 females, in total 28 collaborators, whose age ranges from 24 to 79 years old. According to the Employment Service Act by the Ministry of Labor, the term "senior or mid-aged persons" means people aging from forty-five to sixty-five. It can be seen from the statistics that more than 70% of the collaborators fall into the category as defined; moreover, a quarter of collaborators are beyond 66 years old. In total, there are 25 collaborators who aged 45 years and

over which comprises nearly 90% of the collaborators. While there are 25 collaborators who belong to the category of senior or mid-aged workers, there are also 2 collaborators who are with physical disabilities (one of them is a senior or mid-aged worker too) and 3 collaborators are from low-income and middle-low-income family (one of them is a senior or mid-aged worker too).

In Taiwan, it is quite often to see labor law violations in the cleaning industry on media reports. However, based on the interviews with supervisors of Diyi Social Enterprise, Diyi has strictly follows the Labor Standards Act without violations that it not only enrolls the collaborators in the mandatory social benefit schemes, which include labor insurance, national health insurance, pension, and holidays, but also takes out employer's liability insurance, contractor liability insurance, and employer group insurance to provide a wide range protection for its employees. One of the most significant changes of collaborators has been that at first they were bothered by the fact that they got the same pay with the disabled colleagues yet with different tasks; however, the longer they stayed in the project, the better they got an understanding of people with disabilities. In addition, Diyi arranges group travels and gatherings for its employees from time to time, in order to create an environment where collaborators and people with disabilities can mingle freely for better and deeper integration and understanding.

In the JSCDO project, collaborators, like the people with disabilities, also needed to do a work trial. The qualified ones were provided with regular training and courses so that the collaborators could get prepared for working with people with disabilities on the one hand, and they were equipped with professional skills on the other.

Collaborators gained the following outcomes through JSCDO:

- 2.1 Improved labor conditions and welfare
- 2.2 Increased salary
- 2.3 Increased awareness of the rights of people with disabilities
- 2.4 Enhanced professional skills

3. Family members of participants with disabilities

After young adults with disabilities graduating from school, based on their condition, they may stay at home, stay in daycare center full-time or part-time, or go to work. In either case, their family members as the caregivers usually play a crucial role to support them. Some of the daycare centers have developed the respite service which refers to short-term, temporary care provided to someone who needs assistance so that a family caregiver can take a break from the daily routine, the stress of caring for his or her disabled family members. It aims to enhance caregivers' quality of life, to

delay the progression of disabilities for the disables, and to promote the social integration of disabled people.

From the interview and questionnaire, we found out that because of the participants with disabilities' stable employment in the JSCDO project, the family members' pressure to take care of their disabled families has decreased drastically and the family members' free time had increased significantly. One of the family members said that "My son needed us to take the time to accompany him. After he started to work in Diyi, he not only has a saving but even plans to buy a house. I can now work full time without worrying about him anymore."

Family members of participant with disabilities gained the following outcomes through JSCDO:

- 3.1 Felt less stressed/anxious and prevented a mental breakdown
- 3.2 Improved family relationship
- 3.3 Improved social life
- 3.4 Enhanced knowledge or skills
- 3.5 Gained paid employment and increased income

4. Family members of collaborators

According to the questionnaire and interview with collaborators, not only did their labor conditions and welfare improve, but their salary also increased. Therefore, many family members of collaborators felt grateful for Diyi Social Enterprise for taking care of its employees and also confirmed that the stable employment of their families improved their family relationship and reduced anxiety. With a more stable family condition, family members of collaborators had more time for themselves.

Family members of collaborators gained the following outcomes through JSCDO:

- 4.1 Felt less stressed/anxious
- 4.2 Improved family relationship
- 4.3 Gained paid employment and increased income

5.A Diyi Social Enterprise

Diyi Social Enterprise was established to provide people with disabilities long-term and stable work with dignity. Diyi puts the idea of self-reliance both for itself and for people with disabilities into practice. As a social enterprise, Diyi is self-sufficient financially. Diyi provides cleaning services as its main income source and its daily operation is without any donation or government subsidies. The JSCDO project is essential to the stable employment of people with disabilities.

The successful model of Diyi Social Enterprise has earned recognition for its

outstanding work performance from the clients and therefore has won more contracts. Moreover, Diyi has attracted widespread media coverage and has won the 1st Social Enterprise Award under the 14th Annual Corporate Social Responsibility Award held by Global Views Monthly, one of the most prestigious media in Taiwan.

Diyi Social Enterprise gained the following outcomes through JSCDO:

- 5.A.1 Improved sustainability in business operations
- 5.A.2 Increased Diyi brand reputation

5.B Supervisors of Diyi Social Enterprise

The success of the JSCDO project was attributed to the Manager of Diyi Social Enterprise, Weiping Fong, whose past experiences in The First Social Welfare Foundation allowed him to fully grasp the ability of people with disabilities in employment. All the new cases in different workplaces were developed and assessed by Fong, and he was also the main role who was in charge of job design for collaboration between participants with disabilities and collaborators. The JSCDO project was primarily designed and planned by Fong and was implemented and executed by other key supervisors and regional supervisors.

According to the interviews, it was evident that only the work efficiency of supervisors promotes, could Diyi as a social enterprise compete with other mainstream cleaning services. Meanwhile, in order to comply with relevant regulations regarding the cleaning industry in Taiwan, supervisors of Diyi were provided with professional training and courses to obtain relevant licenses and certificates.

Supervisors of Diyi Social Enterprise gained the following outcomes through JSCDO:

- 5.B.1 Increased work efficiency
- 5.B.2 Enhanced professional knowledge and skills

5.C The First Social Welfare Foundation

The First Social Welfare Foundation mentioned in the interview that since the establishment of Diyi Social Enterprise, the Foundation had had better option of the disability-friendly workplace in their transition services for people with disabilities. The recognition by the clients not only won more contracts for Diyi but also increased the reputation of the Foundation. Moreover, 100% of the net profit of Diyi will be distributed to the Foundation to support its social mission (which the net profit is calculated in Diyi Social Enterprise in this report).

The First Social Welfare Foundation gained the following outcomes through JSCDO: 5.C Increased The First Social Welfare Foundation brand reputation

5.D The professional workers of The First Social Welfare Foundation

The professional workers of The First Social Welfare foundation were mostly used to working with people with disabilities in sheltered workshops which differed from employees with disabilities who worked for Diyi in a relatively more general workplace. Hence, it was necessary for them to take on-the-job training or further study to meet the need of participants with disability in Diyi, the training covering theories like Object relations theory and Satir model, or therapy methods, such as relationship therapy.

The professional workers of the First Social Welfare Foundation gained the following outcomes through JSCDO:

5.D Enhanced professional knowledge and skills

6. Client

During the interview, we found out that one of the main changes in the clients was that they offered the employees of Diyi with better pay. It is also confirmed in the questionnaire that their awareness of the rights of people with disabilities increased: they started to pay attention to access-free facilities in public; moreover, the clients became more open to communicating with the participants with disabilities who worked around them where they hired the cleaning service and started to believe that people with disabilities are with the potential to learn.

The clients of Diyi Social Enterprise gained the following outcomes through JSCDO: 6.1 Increased awareness of the rights of people with disabilities

7. Ministry of Health and Welfare

In order to protect the rights of people with disabilities, to ensure their equal opportunities in social, political, economic and cultural participation, and to promote their self-reliance and development, the Taiwanese government has enacted the Person with Disabilities Rights Protection Act. The competent authorities and regional governments have developed relevant social welfare funds accordingly.

As stated in the questionnaire, the family members indicated that the subsidies from the government reduced after their disabled families participated in the JSCDO project.

Ministry of Health and Welfare gained the following outcomes through JSCDO:

7. Reduced social welfare expenditure

Table 7 The relationship between the inputs, outputs, and outcomes identified through the stakeholder consultations.

Stakeholders	Inputs	Value of inputs	Outputs	Chain of events	Outcomes
1.Participants with disabilities	Time	0	 13 individuals with disabilities who have stable jobs in 6 working areas in the labor market 24 hours actual onsite practices before work for each individual (total 240 hours) 168 times employee on-the-job training for each individual (4 times a month for 42 months). 	 Participated in the JSCDO project → learned cleaning skills → actual onsite practices before working → officially started to work → continued onthe-job training → full time paid employment and increased monthly income Participated in the JSCDO project → learned cleaning skills → actual onsite practices before working → officially started to work → continued onthe-job training → became competent at work → full time paid employment and moved on to further career prospects in an open job market Participated in the JSCDO project → received training → knew more about the work content and details → got a comprehensive grasp of the work → got a sense of security and certainty → improved health and reduced anxiety Participated in the JSCDO project → received training → enhanced professional skills Participated in the JSCDO project → received cleaning skills → got a full-time job in a disability-friendly workplace → got a steady salary → started 	 Full time paid employment and increased monthly income Full time paid employment and moved on to further career prospects in an open job market (former participants with disabilities) Improved health and reduced anxiety Enhanced professional skills Increased confidence and felt more

				to believe that they can do things by themselves independently \rightarrow changed from being taken care of into an independent adult \rightarrow increased confidence and felt more independence about life	independence about life
2.Participants -Collaborators	Time	0	 28 collaborators participants with stable employment in 6 working areas 168 times Employee on-the-job training (4 times a month for 42 months) 	 Participated in the JSCDO project → worked in Diyi Social Enterprise which strictly follows the Labor Standards Act → received a wide range protection of insurances, more days off and employee benefits → improved labor conditions and welfare Participated in the JSCDO project → worked in accord with the job design → identified with Diyi Social Enterprise's social mission → worked stably → increased salary Participated in the JSCDO project → interacted with people with disabilities → learned more about people with disabilities → collaborated with colleagues with disabilities in accord with the job design → identified with Diyi social enterprise's philosophy of disability-friendly workplace and job design → Increased awareness of the rights of people with disabilities Participated in the JSCDO project → received training → Enhanced professional skills 	 Improved labor conditions and welfare Increased salary Increased awareness of the rights of people with disabilities Enhanced professional skills

3.Family members of participants with disabilities	Time and effort	0	13 family members attended 2 meetings per month	 Family member(participants with disabilities) participated in the JSCDO project → family member(participants with disabilities) got a full-time job → family member(participants with disabilities) got a stable salary → felt less stressed/anxious and prevented a mental breakdown Family member(participants with disabilities) participated in the JSCDO project → family member(participants with disabilities) got a full-time job → reduced time taking care of own family member → had more quality time with family → improved family relationship Family member(participants with disabilities) participated in the JSCDO project → family member(participants with disabilities) got a full-time job → reduced time taking care of own family member → had more free time for social events → improved social life Family member(participants with disabilities) participated in the JSCDO project → family member(participants with disabilities) got a full-time job → reduced time taking care of own family member → had more free time for further study → enhanced knowledge or skills 	 Felt less stressed/anxious and prevented a mental breakdown Improved family relationship Improved social life Enhanced knowledge or skills Gained paid employment and increased income
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				 Family member(participants with disabilities) participated in the JSCDO project→ family member(participants with disabilities) got a full- time job→ reduced time taking care of own family member→ had more free time for work→ gained paid employment and increased income 	
4.Family members of collaborators	Time	0	28 collaborators participants with stable employment in 6 working areas	 Family member(collaborator) participated in the JSCDO project→ family member(collaborator) got a full-time job→ family member(collaborator) got a stable salary→ felt less stressed/anxious Family member(collaborator) participated in the JSCDO project→ family member(collaborator) got a full-time job→ reduced time taking care of own family member→ had more quality time with family→ improved family relationship Family member(collaborator) participated in the JSCDO project→ family member(collaborator) got a full-time job→ reduced time taking care of one's family member→ had more time for oneself → gained paid employment and increased income 	 Felt less stressed/anxious Improved family relationship Gained paid employment and increased income
5.A Diyi Social Enterprise	Project cost	\$10,155,0 12	Net profit from Diyi company operations	 Began the JSCDO project → provided professional manpower support and administrative resources → built up disability-friendly workplaces → completed 	• Improved sustainability in business operations

				Diyi Group's service chain → gained trust from clients → generated revenue → improved sustainability in business operations • Began the JSCDO project → executed the project → built up disability-friendly workplaces and secured people with disabilities full-time job → reversed the employment plight of people with disabilities → gained media and consumer attention → got media coverage → increased Diyi brand reputation	Increased Diyi brand reputation
5.B Supervisors of Diyi Social Enterprise	Time, commitme nt, effort, skills, expertise, and experience	\$0	 Creating a full-time based work module of disability-friendly workplace Attended four meetings per month 	 Participated in the JSCDO project→ the need of managing skills emerged→ attended supervision meetings regularly→ discussed and learned the way to manage the special needs of participants with disabilities→ created a full-time based work module of disability-friendly workplace→ increased work efficiency Participated in the JSCDO project→ the need of cleaning skills emerged→ took professional cleaning courses→ obtained relevant licenses→ had better understanding about the detail of cleaning process→ became able to develop a job design for participant with disabilities and collaborators→ created a full-time based work module of disability 	professional knowledge and skills

				friendly workplace→ enhanced professional knowledge and skills	
5.C The First Social Welfare Foundation	Time, manpower , storage and parking space	\$175,077	Creating a full-time based work module of disability-friendly workplace	Participated in the JSCDO project→ provided professional manpower support and administrative resources→ helped to build up disability-friendly workplaces→ completed Diyi Group's service chain→ gained media and consumer attention→ got media coverage→ increased The First Social Welfare Foundation brand reputation	Increased The First Social Welfare Foundation brand reputation
5.D Professional workers of the Foundation	Time, commitme nt, effort, skills, expertise and experience	\$0	 6 group supervision meetings 35 individual supervision meetings 1 referral service session 	Participated in the JSCDO project → provided individual/group supervision meetings and consultations for supervisors of Diyi and participants → learned that what people with disabilities need in competitive employment market was different from sheltered workshop → took on-the job training and further study to meet the need of supervisors and participants → enhanced professional knowledge and skills	Enhanced professional knowledge and skills
6.Client	Time	\$0	6 workplaces	Trusted in the services provided by Diyi→ hired a cleaning service from Diyi→ interacted with people with disability in the workplace→ felt empathy for people with disability→ identified with Diyi social enterprise's philosophy of disability-friendly workplace	Increased awareness of the rights of people with disabilities

				and job design→ increased awareness of the rights of people with disabilities	
7. Ministry of Health and Welfare	N/A	\$0	Reduced social welfare expenditures on 13 people with disabilities	People with disabilities participated in the JSCDO project→ people with disabilities got a stable job→ people with disabilities gained full-time salary→ reduced social welfare expenditure	Reduced social welfare expenditure

Stage 3. Outcomes and Value

Indicators selection

Through the initial discussions and interviews, we defined stakeholder groups and then through further interviews and questionnaire to understand what change they have had because of their participation in the JSCDO project.

In order to avoid over-claiming, and to ensure that all included outcomes have actually happened, we have identified different indicators through interviews with stakeholders. These indicators have been incorporated into the questionnaire as the basis to measure these outcomes. In addition, the selection of the indicators and the assessment of suitability are all thoroughly discussed by the supervisors of Diyi Social Enterprise. To value the things that matter, thresholds were set up. For instance, we only measure the changes for supervisors who received training courses such as project management and financial management and answered "agree" or "strongly agree" for at least three sections in the questionnaire (see Q3). For different stakeholder groups, each outcome has a different indicator. For the outcome value, the data collection for each indicator is provided below.

1. Participants with disabilities

Outcome	Indicator	2015	2016	2017	2018	Data collection source/Link
1.1 Full time paid employment and increased monthly income	Number of months the participant with disabilities got full time salary	65	92	103	55	Diyi Data
1.2 Full time paid employment and moved on to further career prospects in an open job market (former participants with disabilities)	Number of months the former participants with disabilities got full-time salary	0	12	24	0	Diyi Data
1.3 Improved health and reduced anxiety	Number of people with disabilities who improved their sleep quality	4	5	6	7	Participant with disabilities' answers through questionnaires and interview
1.4 Enhanced professional skills	Number of cleaning courses which are able to help participants with disabilities carry out tasks that they couldn't do prior to the project	34	44	59	62	Participant with disabilities' answers through questionnaires and interview
1.5 Increased confidence and felt more independence about life	Number of disabilities who can go to work or go out by themselves at least 8 hours a week and have more social activities such as dining out and seeing friends	6	8	8	9	Participant with disabilities' answers through questionnaires and interview

2. Participants- Collaborators

Outcome	Indicator	2015	2016	2017	2018	Data collection source/Link
2.1 Improved labor conditions and welfare	Number of collaborators who have insurance and able to take paid sick leave	9	22	22	28	Interviews with supervisors Collaborators' answer through questionnaires.

2.2 Increased salary	Number of collaborators whose salary increased	8	20	20	22	Evidence of income Collaborators' answers through questionnaires.
2.3 Increased awareness of the rights of people with disabilities	Number of collaborators who answered "agree" or "strongly agree" for at least three sections in the questionnaires questions (Q#3)	9	22	22	27	Collaborators' answers through questionnaires.
2.4 Enhanced professional skills	Number of collaborators who answer they enhanced professional skills	8	21	21	27	Collaborators' answers through questionnaires.

3. Family members of participants with disabilities

Outcome	Indicator	2015	2016	2017	2018	Data collection source/Link
3.1 Felt less stressed/anxious and	Number of family members who reported	_		10	11	Family members' answers through
prevented a mental breakdown	improvement in Felt less stressed/anxious	/	9	10	11	questionnaires and interviews
2.2 Improved family relationship	Number of family members who reported	_	0	10	11	Family members' answers through
3.2 Improved family relationship	improvement in the family relationship	7 9		10	11	questionnaires and interviews
2.2 Images and an eight life	Number of family members spending more	_	_	_	7	Family members' answers through
3.3 Improved social life	time with friends	5	/	/	,	questionnaires and interviews
2.4 Eulean and Imposited an abilla	Number of family members spending the time	4	1		0	Family members' answers through
3.4 Enhanced knowledge or skills	to study further or attend the training courses	1	1	U	O	questionnaires and interviews
3.5 Gained paid employment and	Normalia and formation are an income in the second and a second second an				_	Family members' answers through
increased income	Number of family members who got a new job	6	/	/	/	questionnaires and interviews

4. Family members of collaborators

Outcome	Indicator	2015	2016	2017	2018	Data collection source/Link
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4.1 Felt less stressed/anxious	Number of family members who reported improvement in feeling less stressed/anxious	9	17	17	22	Family members' answers through questionnaires and interviews
4.2 Improved family relationship	Number of family members who reported improvement in family relationship	6	13	13	17	Family members' answers through questionnaires and interviews
4.3 Gained paid employment and increased income	Number of family members who got a new job	4	9	9	12	Family members' answers through questionnaires and interviews

5.A Diyi Social Enterprise

Outcome	Indicator	2015	2016	2017	2018	Data collection source/Link	
5.A.1 Improved sustainability in	Net profit of Diyi	1	1	1	1	Financial report	
business operations	Net profit of Diyi		1		1	i manciai report	
5.A.2 Increased Diyi brand	Media exposures by TV programs, newspaper,	4	4 2	1	2	Media exposures from 2015-June	
reputation	and magazine	4	۷	1	۷	2018	

5.B Supervisors of Diyi Social Enterprise

Outcome	Indicator	2015	2016	2017	2018	Data collection source/Link
5.B.1 Increased work efficiency	Number of supervisors/workers who save time on administrative affairs and receive training courses such as project management and financial management (answered "agree" or "Strongly Agree" for at least 7 among the 8 sections)	4	5	5	5	Supervisors/workers' answers through questionnaires and interviews
5.B.2 Enhanced professional knowledge and skills	Number of supervisors/workers who answered "agree" or "strongly agree" and receive professional courses including labor safety management, waste	4	5	5	5	Supervisors/workers' answers through questionnaires and interviews

management, employment counselors,					
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5.C The First Social Welfare Foundation

Outcome	Indicator	2015	2016	2017	2018	Data collection source/Link
5.C Increased The First Social Welfare	Media exposures by TV programs,	4	2	1	2	Media exposures from 2015-June
Foundation brand reputation	newspaper, and magazine	4	2	2 1	2	2018

5.D Professional workers of the First Social Welfare Foundation

Outcome	Indicator	2015	2016	2017	2018	Data collection source/Link
5.D Enhanced professional	Number of professional workers who answer	1	1	,	1	Professional workers answers through
knowledge and skills	they enhanced professional knowledge and skills	T	1 1		1	questionnaires and interviews

6. Client

Outcome	Indicator	2015	2016	2017	2018	Data collection source/Link
Increased awareness of the rights of people with disabilities	Number of clients who answered "agree" or "strongly agree" for at least three sections in the questionnaires questions (Q#3)	3	5	6	6	Clients answers through questionnaires.

7. Ministry of Health and Welfare

Outcome	Indicator	2015	2016	2017	2018	Data collection source/Link
Reduced social welfare	Number of months all participants with	65	104	127		Family members' answers through
expenditure	disabilities got full-time salary	05	104	127	55	questionnaires and interviews

Duration of outcomes

Duration of outcomes takes time effects into consideration since some outcomes yield impacts as time goes by. The outcomes were summarized in the data collection process through the engagements with the stakeholders by interviews and questionnaire. The duration of outcomes was answered by the stakeholders, and the mode is used for calculation.

Outcome	Duration	Rationale
1.Participants with disabilities		
1.1 Full time paid employment	4	Benchmark set based on job
and increased monthly income	1 years	retention.
1.2 Full time paid employment		
and moved on to further career		Danahmani, aat baaad an iab
prospects in an open job market	1 years	Benchmark set based on job
(former participants with		retention.
disabilities)		
		Since the outcome can only last for
1.3 Improved health and reduced	1 voars	the participants with disabilities
anxiety	1 years	remaining in the job, the duration is
		1 year.
1.4 Enhanced professional skills	3 years	According to stakeholders'
1.5 Increased confidence and felt		engagement, the duration answered
	3 years	ranges from 1 to 3 years, and the
more independence about life		mode is used for calculation.
2. Collaborators		
2.1 Improved labor conditions and		Since the outcome can only last for
welfare	1 years	the collaborators remaining in the
wellare		job, the duration is 1 year.
		Since the outcome can only last for
2.2 Increased salary	1 years	the collaborators remaining in the
		job, the duration is 1 year.
2.3 Increased awareness of the	Avears	According to stakeholders'
rights of people with disabilities	4 years	engagement, the duration answered
2.4 Enhanced professional skills	3 years	ranges from 1 to 4 years, and the
2.4 Limanceu professional skills	3 years	mode is used for calculation.
3. Family members of participants wit	h disabilities	-
3.1 Felt less stressed/anxious and	1 voors	Since the outcome can only last for
prevented a mental breakdown	1 years	their family members (participants

		with disabilities) remaining in the
2.2 Images and formally replation of him	4	job, the duration is 1 year.
3.2 Improved family relationship	4 years	According to stakeholders'
3.3 Improved social life	4 years	engagement, the duration answered
3.4 Enhanced knowledge or skills	3 years	ranges from 1 to 4 years, and the
		mode is used for calculation.
		Since the outcome can only last for
3.5 Gained paid employment and	1 years	their family members (participants
increased income	•	with disabilities) remaining in the
		job, the duration is 1 year.
4. Family Members of Collaborators	Г	
		Since the outcome can only last for
4.1 Felt less stressed/anxious	1 years	their family members
The field set essea, and as	1 years	(collaborators) remaining in the job,
		the duration is 1 year.
		According to stakeholders'
4.2 Improved family relationship	Avoors	engagement, the duration answered
4.2 Improved family relationship	4 years	ranges from 1 to 4 years, and the
		mode is used for calculation.
		Since the outcome can only last for
4.3 Gained paid employment and	1 4025	their family members
increased income	1 years	(collaborators) remaining in the job,
		the duration is 1 year.
5.A Diyi Social Enterprise		
		The outcomes are the total net
5.A.1 Improved sustainability in	1	profit of the cleaning services
business operations	1 year	provided by the JSCDO project. The
		duration is 1 year.
		Some mainstream media reported
		Diyi Social Enterprise, and it has
5.A.2 Increased Diyi brand	_	raised visibility to the public. In
reputation	2 years	order not to over claim the effects
		of advertisements, the duration is
		taken as 2 years.
5.B Supervisors of Diyi	1	
5.B.1 Increased work efficiency	4 years	According to stakeholders'
5.B.2 Enhanced professional		engagement, the duration answered
knowledge and skills	3 years	ranges from 1 to 4 years, and the
	1	· ·

		mode is used for calculation.				
5.C The First Social Welfare Foundation						
5.C Increased The First Social		In order not to over claim the				
Welfare Foundation brand	2 years	effects of advertisements, the				
reputation		duration is taken as 2 years.				
5.D Professional workers of The First S	Social Welfare	Foundation				
C D Enhanced professional		According to stakeholders'				
5.D Enhanced professional	3 years	engagement, the duration is taken				
knowledge and skills		as 3 years.				
6.Client						
		According to stakeholders'				
Increased awareness of the rights	Augor	engagement, the duration answered				
of people with disabilities	4year	ranges from 1 to 4 years, and the				
7.Ministry of Health and Welfare						
Reduced social welfare	4 voors	Based on public records, the				
expenditure	4 years	duration is taken as 4 years.				
- CAPCHARTAIC		duration is taken as 4 years.				

Financial Proxy

The SROI methodology uses a process of valuation. Through identifying stakeholders, analyzing collected data, and putting a value on the outcome, the impact of the JSCDO project is revealed. Financial proxies used in this report primarily refer to Taiwan's market quotations and stakeholder engagement. Financial proxies can be assigned to a tangible and intangible value. The proxy of each outcome is listed below.

We understood that it could be difficult for some of the stakeholders to grasp the conceptual idea of the financial proxy, so several indicators with similar values were provided. In addition to using the indicators to measure the extent of the changes, we consulted with supervisors of Diyi and listed all the financial proxies that may match the values of the stakeholders. Then, we set a range of financial proxies, and had it tested by the stakeholders before all interviews and questionnaires were conducted, to avoid distorted results.

It is worth noting that the choice of financial proxies depends on the subjective judgment of the stakeholders. Even if it is a similar result, there will be different choices due to the understandings of different stakeholders. Therefore different choices of financial proxies were provided in the questionnaire. For instance, regarding awareness of disability rights improvement, some people believe it is with

an equivalent value of accessible one-day tour, while some others regard regular lunch or dinner gatherings with colleagues with disabilities as the financial proxy.

Material	Financial proxy	Price	Rationales and data collection
outcome	Tillalicial proxy	(NTD)	source/link
1.Participants with	disabilities		
1.1 Full time paid			
employment and	Average monthly	21,530	Diyi salary Data
increased	salaries	21,330	Diyi Salary Data
monthly income			
1.2 Full time paid			
employment			
and moved on to			
further career	A. company managements by		
prospects in an	Average monthly	24,105	Diyi salary Data
open job market	salaries		
(former			
participants with			
disabilities)			
1.3 Improved	Alternative spend on		Center of sleep medicine_
health and	drugs to reduce anxiety	800	http://vghcsm.vghtpe.gov.tw/sleep
reduced anxiety	for one month		/sle_02.html
	Average value		Professional cleaning courses
	stakeholder defined for		offered by Sing Family Institute.
	the professional skills		The financial proxy NTD\$400 is
1.4 Enhanced	course fees	400	the average price of courses.
professional skills		400	https://www.beclass.com/m/rid=2
			<u>03c7775941f956e4f78</u>
			http://www.phca.com.tw/cleaning
			jaylin-339097.html
1.5 Increased	Average value		Immorcian Comings courses
confidence and	Average value Stakeholder defined for	32,000	Immersion Seminar courses
felt more			offered by The Dale Carnegie.
independence	the personal		https://www.carnegie.com.tw/cou
about life	enrichment course fees		<u>rse-list.php</u>
2. Participants- Col	laborators		
2.1 Improved	Dusings in sures f	1 100	Diyi Data. Business insurance
labor conditions	Business insurance fee	1,100	includes employer's liability

An average increased rate of yearly income of all collaborators An average increased rate of yearly income of all collaborators Average value of increased awareness of the rights of people with disabilities increased. So we refer to the average value they defined for the activities with equivalent value. Alternative disabilities awareness of the rights of people with disabilities increased. So we refer to the average value they defined for the activities with equivalent value. At a coording to the questionnaire to collaborators, their professional skills enhanced. The financial proxy NTD\$4335 is the average price of courses. http://www.singfamily.com.tw https://www.landscaping.ntpc.gov. tw/is/upload/ckfinder/files/107 年度新上市政府景觀樹木修剪教士訓練至後妻子10704.pdf https://www.landscaping.ntpc.gov. tw/is/upload/ckfinder/files/107 年度新上市政府景觀樹木修剪教士訓練至/極東社市政府景觀樹木修剪教士訓練至/極東社市政府景觀樹木修剪教士 the by defined for professional skills enhanced. The financial proxy NTD\$4335 is the average price of courses. http://www.singfamily.com.tw https://www.landscaping.ntpc.gov. tw/is/upload/ckfinder/files/107 年度新土市政府景觀樹木修剪教士 the wising make make make make make make make make	and welfare			insurance, contractor liability
An average increased rate of yearly income of salary				
An average increased rate of yearly income of all collaborators 21,072 According to the questionnaire to collaborators, they answered that their income increased. According to the questionnaire to collaborators, they answered that their income increased. According to the questionnaire to collaborators, their awareness of the rights of people with disabilities with disabilities as participating events such as Accessible tourism, Dine out with colleagues, employment counselors pre-service training class According to the questionnaire to collaborators, their awareness of the rights of people with disabilities increased. So we refer to the average value they defined for the activities with equivalent value. http://www.dfholidavs.com https://www.taiwaniobs.gov.tw/In ternet/index/CourseQuery detail. aspx?oid=79706 According to the questionnaire to collaborators, their professional skills enhanced. The financial proxy NTD\$4335 is the average price of courses. http://www.landscaping.ntpc.gov. tw/js/upload/ckfinder/files/107 年度新止市政府景觀樹木修剪教灶: 如樂香技術測練經濟之多到訓練商業和全種教養20 新訓師 章報名表-1070704.pdf. https://wesvuntech.edu.tw/6 推廣教育/impermix/files/107 年度新止市政府景觀樹木修剪教灶: 如樂香技術測練經濟之0613/訓練簡章和合格讀書申請表 0613/訓練簡章和合格讀書申請表 0613/訓練簡章和含有 6 月.pdf. 3. Family members of participants of disabilities 3.1 Felt less				
rate of yearly income of all collaborators Average value of increased awareness of the rights of people with disabilities as participating events such as Accessible tourism, Dine out with colleagues, employment counselors pre-service training class Average value Average v		An average increased		
all collaborators Average value of increased awareness of the rights of people with disabilities as participating events rights of people with disabilities as participating events raining class Average value of the rights of people with disabilities as participating events raining class Average value they defined for the activities with equivalent value. http://www.dfholidays.com https://www.taiwaniobs.gov.tw/In ternet/Index/CourseQuery detail.aspx?oid=79706 Average value Average value Average value Average value Stakeholder defined for the professional skills course fees Average value 4,335 Average value 4,335 Average value 4,335 Average value 5,17 ett less Average value Stakeholder defined for S	2.2 Increased		21.072	
Average value of increased awareness of the rights of people with disabilities as participating events such as Accessible tourism, Dine out with colleagues, employment counselors pre-service training class 2.4 Enhanced professional skills 2.4 Enhanced professional skills 2.5 Each Enhanced professional skills 3.1 Felt less stressed/anxious 3.1 Felt less stressed/anxious Average value of increased awareness of the rights of people with disabilities increased. So we refer to the average value they defined for the activities with equivalent value. http://www.dfholidays.com https://www.taiwaniobs.gov.tw/in ternet/index/CourseQuery detail. aspx?oid=79706 According to the questionnaire to collaborators, their professional skills enhanced. The financial proxy NTD\$4335 is the average price of courses. http://www.landscaping.ntpc.gov. w/is/upload/ckfinder/files/107 年度新上市政府景觀樹木修剪教片訓練簡章和合格證書申請表 0613/訓練簡章/廢棄物青理專業技術人員訓練簡章 103 年 6 月.pdf. 3. Family members of participants of disabilities 3.1 Felt less stressed/anxious Average value Stakeholder defined for to family members, their stress	salary		,	•
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3. Family members of participants of disabilitiesAccording to the questionnaire stressed/anxiousAverage valueAccording to the questionnaire to family members, their stress				
3. Family members of participants of disabilities 3.1 Felt less stressed/anxious Average value Stakeholder defined for Stakeholder defined fo				
3. Family members of participants of disabilities出練簡章/廢棄物清理專業技術人員訓練簡章 103 年 6 月.pdf.3.1 Felt less stressed/anxiousAverage value Stakeholder defined for 29,167According to the questionnaire to family members, their stress				
3. Family members of participants of disabilities人員訓練簡章 103 年 6 月.pdf.3.1 Felt less stressed/anxiousAverage value Stakeholder defined for Stakeho				
3.1 Felt less Average value According to the questionnaire stressed/anxious Stakeholder defined for 29,167 to family members, their stress				
3.1 Felt less Average value According to the questionnaire stressed/anxious Stakeholder defined for 29,167 to family members, their stress				人員訓練簡章 103 年 6 月.pdf.
stressed/anxious Stakeholder defined for 29,167 to family members, their stress	3. Family members	of participants of disabilit	ies	
and prevented a the treatment services and anxiety reduced. So we	stressed/anxious	Stakeholder defined for	29,167	•
	and prevented a	the treatment services		and anxiety reduced. So we

mental	for physical and mental		refer to the average value they
breakdown	health to reduce		defined for the services with
	stressed and anxious		equivalent value.
			http://www.tienlai.com.tw/fac/ins
			.php?index_id=37&index_m_id=10
			http://www.shangri-
			la.com/tc/tainan/fareasternplazas
			hangrila/health-leisure/spa/spa-
			menu/body-treatment/
			http://www.shiuhli.org.tw/consult
			/shiuhli center 2.jsp
			http://www.psygarden.com.tw/ne
			ws.php?func=activity&activityid=
			MjAxODAzMzExMjU3MDA=
			According to the questionnaire
			to the family member, their
	Average value Stakeholder defined for the consultation services to recover the family relationship		family relationship improved.
			So we refer to the average
		22.260	value they defined for the
			courses with equivalent value.
			http://www.acft.org.tw
3.2 Improved family			http://www.shiuhli.org.tw/consult
relationship		32,369	/shiuhli_center_2.jsp
Telationship			http://www.worldgymtaiwan.com
			<u>/zh-</u>
			tw/reservation?gclid=Cj0KCQjwof3
			cBRD9ARIsAP8x70PYme-
			TCy9076G7-
			HHFM8dcuNT9enkuaXc_d0b1-
			j6Ppr4yuuoXHXgaAs0jEALw_wcB
			Ministry of Health and Welfare
3.3 Improved social life			database RCA taken as
	Average value		\$NTD200 per hour or \$NDT
	Stakeholder defined for	30,000	32,000 per month. Senior
	the full-time home care	30,000	Home RCA taken as 40,000 per
	the fair time nome care		month.
			https://www.mohw.gov.tw/cp-16-
			41021-1.html or Chheng Hok

3.4 Enhanced knowledge or skills 3.5 Gained paid employment and increased income	Average value of Stakeholder defined for the training courses or certificates learning and Increased salary per month	257,680	https://www.104.com.tw/job/?job no=3vl4w College of Management, National Chang Hsing University http://www.oaa.nchu.edu.tw/dow nload/tuition/107tuition.pdf According to the questionnaire to family members, they answered that their income
mereasea meome			increased.
4. Family members	of collaborators		
4.1 Felt less stressed/anxious	Average value Stakeholder defined for the treatment services for physical and mental health to reduce stressed and anxious	52,514	According to the questionnaire to family members, their stress and anxiety reduced. So we refer to the average value they defined for the services with equivalent value. http://www.tienlai.com.tw/fac/ins.php?index_id=37&index_m_id=10 http://www.shangri- la.com/tc/tainan/fareasternplazas hangrila/health-leisure/spa/spa- menu/body-treatment/ http://www.shiuhli.org.tw/consult /shiuhli_center_2.jsp http://www.psygarden.com.tw/ne ws.php?func=activity&activityid= MjAxODAzMzExMjU3MDA=
4.2 Improved family relationship	Average value Stakeholder defined for the consultation services to recover the family relationship	39,207	According to the questionnaire to the family member, their family relationship improved. So we refer to the average value they defined for the courses with equivalent value. http://www.acft.org.tw/ http://www.shiuhli.org.tw/consult

	<u> </u>	1	I		
			/shiuhli_center_2.jsp		
			http://www.worldgymtaiwan.com		
			<u>/zh-</u>		
			tw/reservation?gclid=Cj0KCQjwof3		
			cBRD9ARIsAP8x70PYme-		
			TCy9076G7-		
			HHFM8dcuNT9enkuaXc_d0b1-		
			j6Ppr4yuuoXHXgaAs0jEALw wcB		
			According to the questionnaire		
4.3 Gained paid	Increased salary per		to family members, they		
employment and	month	240,000	answered that their income		
increased income	month		increased.		
5.A Diyi Social Ente	erprise	T	T		
5.A.1 Improved					
sustainability in	Diyi Certification of	710,497	Diyi Social Enterprise financial		
business	Finance		report		
operations					
			Although a lot of TV program,		
	Traditional media	150,000	newspaper, and magazine		
			reported DIYI events, we only		
			calculated the middle charge		
5.A.2 Increased			price by CommonWealth		
Diyi brand	exposure charge		Magazine to avoid overclaim.		
reputation	exposure charge		Advertising charge price by		
			CommonWealth Magazine:		
			https://drive.google.com/open?id		
			=0B2zBmyForov7VlFKNld0V1RJZVJ		
			DWGJUdm0wQWpmR3ZGOUVN		
5.B Supervisors of Diyi					
			According to the questionnaire		
			to supervisors, they answered		
	Average value		that their work efficiency had		
5.B.1 Increased	Stakeholder defined for		increased, so we refer to the		
work efficiency	the training courses fee	219,480	National Cheng-Chi University		
,	of increasing work		EMBA program fee.		
	efficiency		http://www.opens.com.tw/mloan		
			011.htm		
		l			

5.B.2 Enhanced professional knowledge and skills	Average value Stakeholder defined for the fee of the professional course of labor security, waste treatment, or employment counselors	19,579	http://www.emba.nccu.edu.tw/zh -hant According to the questionnaire to supervisors, they answered that their professional knowledge and skills enhanced, so we refer to several professional courses, and the average value of the courses is taken.			
5.C The First Social	Welfare Foundation					
Increased The First Social Welfare Foundation brand reputation Traditional media exposure charge		150,000	Although a lot of TV program, newspaper, and magazine reported DIYI events, we only calculated the middle charge price by CommonWealth Magazine to avoid overclaim. Advertising charge price by CommonWealth Magazine: https://drive.google.com/open?id=0B2zBmyForov7VIFKNId0V1RJZVJDWGJUdm0wQWpmR3ZGOUVN			
5.D Professional workers of The First Social Welfare Foundation						
Enhanced professional knowledge and skills	Average value Stakeholder defined for the fee of the professional courses	17,829	According to questionnaire respondents, professional workers answered they enhanced professional knowledge and skills			
6.Client	<u>-</u>	T				
Increased awareness of the rights of people with disabilities	Average value of increased awareness of the rights of people with disabilities as participating events such as Accessible tourism/Dine out with colleagues/Employment	39,737	According to the questionnaire to clients, their awareness of the rights of people with disabilities increased. So we refer to the average value they defined for the activities with equivalent value. http://www.dfholidays.com			

	counselors pre-service		https://www.taiwanjobs.gov.tw/In
	training class		ternet/index/CourseQuery_detail.
			aspx?oid=79706
7.Ministry of Healt	h and Welfare		
Reduced social welfare expenditure	_	6,357	
			iExODBjZC01M2ZlLTQ2YWEtODFhZ C03N2QzYjg1ZWViOWYucGRm&n =MTA35bm06KOc5Yqp6YeR6aGN5
			LiA6Ka96KGoLnBkZg%3D%3D&ico n=pdf

Stage 4: Establishing Impact

Definition of impact factors

Since the results may be considered to reduce the influence due to factors such as the extension of the time, the main objective of SROI is to measure the most accurate impact created as a result of the project provided, and to reduce the risk of overclaiming. Impact factors are derived based on seven principles of SROI, which take deadweight, displacement, attribution, and drop-off into consideration for each outcome. To measure the impact of JSCDO project and to avoid over-claiming the social value created, the following concepts were applied:

- Deadweight- how much outcome would have happened even if the project had not taken place
- Displacement- how much of the outcome displaced other outcomes
- Attribution- how much of the impact was made by other organizations or people
- Drop-off- how much of the outcome declines over time

How to adjust the impact factors of each outcome is understood and determined by discussion with stakeholders, experiences and other objective or subjective evidence. For example, the assessment of impact factors for participants with disabilities is derived from their responses in the interview where they were asked to think and answer how four impact factors affect the scale for each outcome. However, we understood that it could be difficult for some of them to grasp the conceptual idea of impact factors. Thus with the help of regional supervisors, some of the questions were rephrased, so that participants with disabilities could understand the questions and pinpoint a percentage to represent the magnitude for each outcome. Other stakeholders, including the family members, collaborators, professional workers of the Foundation and supervisors of Diyi, were asked different questions to clarify the impact of the outcomes by questionnaire and interview. The average percentage of their responses is used for calculation in the report.

Calculating impact

Impact factors

1. Participants with disabilities

Material outcome	Factors	Ratio	Description
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			The employment-population ratio for
			people with disabilities is low in Taiwan.
			Most of the participants with disabilities
			stayed at home or did not have a stable job
			before enrolled in the JSCDO project. For
			those who had jobs were mostly in the
			supported employment program which did
			not provide employment stability and
			security. The JSCDO project develops
			disability-friendly workplaces for people
	Deadweight	6%	with disabilities with a flexible adjustment
			mechanism in its manpower and work
445 11.11			arrangement, which is considered an
1.1 Full time paid			innovative model. It brings participants with
employment and			disabilities full-time salary and secures them
increased monthly			a stable job, which are the two key factors
income			for the charges. Hence without JSCDO, most
			of the changes and outcomes would not
			have happened. After stakeholders'
			engagement, they agree with an average of
			6% of the deadweight.
	Displacement		There is no displacement according to
		0%	stakeholders' engagement.
			Participants with disabilities indicated in the
			interview that family support was also one
	Attribution	5%	of the reasons for stable employment which
			contributed 5% of becoming a full-time
			worker. The attribution is 5%.
	Drop-off	0%	The drop-off rate is 0%.
1.2 Full time paid		_	After stakeholders' engagement, they agree
employment	Deadweight	6%	with an average of 6% of the deadweight.
and moved on to	Displacement		There is no displacement according to
further career		0%	stakeholders' engagement.
prospects in an			Participants with disabilities indicated in the
open job market			interview that family support was also one
(former	Attribution	5%	of the reasons for stable employment which
participants with	,	370	contributed 5% of becoming a full-time
disabilities)			worker. The attribution is 5%.
a.oub.inticoj	<u> </u>		WOLKEL THE GELLIDATION IS 370.

	Drop-off	0%	The drop-off rate is 0%.
1.3 Improved health and reduced anxiety	Drop-off Deadweight Displacement	6%	According to the interview, participants with disabilities felt anxious in the previous workplaces because of failure in adaptation. The JSCDO project made them feel more secure about work, and thus the level of anxiety reduced. After stakeholders' engagement, they agree with an average of 6% of the deadweight. There is no displacement according to
	Attribution	5%	According to stakeholders' engagement, they agree to calculate 5% for attribution.
	Drop-off	0%	The drop-off rate is 0%.
1.4 Enhanced	Deadweight	6%	According to the interview, participants with disabilities had been improving professional skill continuously. However, some of the participants indicated that they had equipped with some of the skills before the project. So after stakeholders' engagement, they agree with an average of 6% of the deadweight.
professional skills	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	5%	According to stakeholders' engagement, they agree to calculate 5% for attribution.
	Drop-off	10%	According to the interview, participants with disabilities believed that as long as they maintain employment they are very likely to keep the change. The drop-off rate is 10%.
1.5 Increased confidence and felt more independence about life	Deadweight	6%	According to the interview, after participating in the project, most of the participants with disabilities felt more confident with stable income and consequently had the courage to live more independently. A few of them pointed out that they had been independent before the project. So after stakeholders' engagement,

			they agree with an average of 6% of the
			deadweight.
	Displacement	00/	There is no displacement according to
	Displacement	0%	stakeholders' engagement.
		5%	According to stakeholders' engagement,
	Attribution		they agree to calculate 5% for attribution.
		30%	According to the interview, participants with
			disabilities believed that as long as they
	Drop-off		maintain employment they are quite likely
			to keep the change. The drop-off rate is
			30%.

2. Participants- Collaborators

Material outcome	Factors	Ratio	Description
			In Taiwan, it is quite often to see labor law
			violations in the cleaning industry. By
			contrast, Diyi Social Enterprise values labor
			rights and offers a good employee benefits
	Deadweight	5%	package. According to the questionnaire to
2.1 Improved			collaborators, they indicated that their labor
2.1 Improved			conditions and welfare increased. So after
labor conditions			stakeholders' engagement, they agree with
and welfare			an average of 5% of the deadweight.
	Displacement	00/	There is no displacement according to
		0%	stakeholders' engagement.
	Attribution	4%	According to stakeholders' engagement, they
			agree to calculate 4% for attribution.
	Drop-off	0%	The drop-off rate is 0%.
			According to the interview, after
		5%	participating in the project, many
			collaborators' salary increased. A few of
	Deadweight		them pointed out that their salary remained
2.2 Increased			the same as before the project. So after
salary			stakeholders' engagement, they agree with
			an average of 5% of the deadweight.
	Displacement	0%	There is no displacement according to
		U%	stakeholders' engagement.
	Attribution	4%	According to stakeholders' engagement, they

			agree to calculate 4% for attribution.
	Drop-off	0%	The drop-off rate is 0%.
			According to the interview and
			questionnaire, collaborators indicated that
			since the first day they enrolled in the
			project they were well informed and trained
	Deadweight	5%	to work with people with disabilities. As a
			result, their awareness of the rights of
			people with disabilities increased. So after
2.3 Increased			stakeholders' engagement, they agree with
awareness of the			an average of 5% of the deadweight.
rights of people	Displacement	0%	There is no displacement according to
with disabilities	Displacement	070	stakeholders' engagement.
with disabilities			A few collaborators had experiences working
	Attribution	4%	with people with disabilities, thus according
			to stakeholders' engagement, they agree to
			calculate 4% for attribution.
	Drop-off		According to the interview, collaborators
		10%	believed that the changes can only last if
	2100 011	1070	they continue working in Diyi, so the drop-off
			rate is 10%.
			According to the interview, collaborators had
			been improving professional skill
			continuously. However, some of them
	Deadweight	5%	indicated that they had equipped with some
			of the skills before the project. So after
2.4 Enhanced			stakeholders' engagement, they agree with
professional skills			an average of 5% of the deadweight.
p. o. cosional skins	Displacement	0%	There is no displacement according to
	2.5piacement	0,3	stakeholders' engagement.
	Attribution	4%	According to stakeholders' engagement, they
		.,,	agree to calculate 4% for attribution.
	Drop-off	10%	According to stakeholders' engagement, the
		10/0	drop-off rate is 10%.

3. Family members of participants with disabilities

Material outcome	Factors	Ratio	Description
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3.1 Felt less	Deadweight	11%	According to the interview and questionnaire, after their disabled families participated in the JSCDO project and had a stable job, the family members felt less stressed and anxious. A few of them pointed out that their disabled families had a job before, though not stable, it was still a temporary pressure relief for them. Thus after stakeholders' engagement, they agree
stressed/anxious and prevented a	Displacement	0%	with an average of 11% of the deadweight. There is no displacement according to stakeholders' engagement.
mental breakdown	Attribution	13%	Based on the interview and questionnaire, we learned that mutual support between family members was also one of the elements relieving them from the pressure as a caregiver. Thus according to stakeholders' engagement, they agree to calculate 13% for attribution.
	Drop-off	0%	The drop-off rate is 0%.
3.2 Improved family relationship	Deadweight	11%	Based on the interview and questionnaire to family members, after participants with disabilities enrolled in the JSCDO project, their overall condition had become stable. As a result, family relationship improved consequently. After stakeholders' engagement, they agree with an average of 11% of the deadweight.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	13%	According to stakeholders' engagement, they agree to calculate 13% for attribution.
	Drop-off	0%	The drop-off rate is 0%.
3.3 Improved social life	Deadweight	11%	According to the interview and questionnaire, after participants with disabilities enrolled in the JSCDO project, family members spent less time to take care of them and had more free time for a better

			social life. A few of them pointed out that
			their disabled families had a job before,
			•
			though not stable, there was still time left
			for them to have a social life. Thus after
			stakeholders' engagement, they agree with
			an average of 11% of the deadweight.
	Displacement	0%	There is no displacement according to
			stakeholders' engagement.
			Based on the interview and questionnaire,
			we learned that mutual support between
	Attribution	13%	family members was also one of the reasons
	Actinoation	1570	made them available for a social life. Thus
			according to stakeholders' engagement,
			they agree to calculate 13% for attribution.
	Drop-off	0%	The drop-off rate is 0%.
	Deadweight		According to the interview and
			questionnaire, after participants with
			disabilities enrolled in the JSCDO project,
		11%	family members spent less time to take care
			of them and had more free time for
			continuing education. A few of them
			pointed out that their disabled families had
			a job before, though not stable, there was
			still time left for further study. Thus after
			stakeholders' engagement, they agree with
3.4 Enhanced			an average of 11% of the deadweight.
knowledge or skills		00/	There is no displacement according to
	Displacement	0%	stakeholders' engagement.
			Based on the interview and questionnaire,
			we learned that mutual support between
			family members was also one of the reasons
	Attribution	13%	made them available for further study. Thus
			according to stakeholders' engagement,
			they agree to calculate 13% for attribution.
	Drop-off		According to stakeholders' engagement, the
		30%	drop off rate is 30%.
3.5 Gained paid			According to the interview and
employment and	Deadweight	11%	questionnaire, after participants with
ap.o,ciic aiia			questioniane, arter participants with

increased income			disabilities enrolled in the JSCDO project,
			family members spent less time to take care
			of them and had more free time to work. A
			few of them pointed out that their disabled
			families had a job before, though not stable,
			there was still time left for them to get a
			job. Thus after stakeholders' engagement,
			they agree with an average of 11% of the
			deadweight.
	Diamlagamant	00/	There is no displacement according to
	Displacement	0%	stakeholders' engagement.
			Based on the interview and questionnaire,
		13%	we learned that mutual support between
	Attaile		family members was also one of the reasons
	Attribution		made them available for a job. Thus
			according to stakeholders' engagement,
			they agree to calculate 13% for attribution.
	Drop-off	0%	The drop-off rate is 0%.

4. Family members of collaborators

Material outcome	Factors	Ratio	Description
			According to the interview and
			questionnaire, after their families
			participated in the JSCDO project and had a
	Deadweight	20%	stable job, the family members felt less
			stressed and anxious. Thus after
4.1 Felt less			stakeholders' engagement, they agree with
stressed/anxious			an average of 20% of the deadweight.
	Displacement Attribution	0%	There is no displacement according to
			stakeholders' engagement.
		20%	According to stakeholders' engagement,
			they agree to calculate 20% for attribution.
	Drop-off	0%	The drop-off rate is 0%.
			According to the interview and
4.2 Improved Deadweight			questionnaire, after their families
	Deadweight	20%	participated in the JSCDO project and had a
			stable job, family relationship improved.
			Thus after stakeholders' engagement, they

			1
			agree with an average of 20% of the
			deadweight.
	Displacement	0%	There is no displacement according to
	Displacement	0%	stakeholders' engagement.
	Attribution	20%	According to stakeholders' engagement,
	Attribution	20%	they agree to calculate 20% for attribution.
	Drop-off	0%	The drop-off rate is 0%.
			According to the interview and
	Deadweight		questionnaire, after their families
			participated in the JSCDO project and had a
		20%	stable job, the family members felt less
4.2 Cainad naid			stressed and anxious. Thus after
4.3 Gained paid			stakeholders' engagement, they agree with
employment and			an average of 20% of the deadweight.
increased income	Disalesement	0%	There is no displacement according to
	Displacement		stakeholders' engagement.
	Attribution	20%	According to stakeholders' engagement,
			they agree to calculate 20% for attribution.
	Drop-off	0%	The drop-off rate is 0%.

5.A Diyi Social Enterprise

Material outcome	Factors	Ratio	Description
	Daadoostalak	00/	All of the changes and outcomes would not
5.A.1 Improved	Deadweight	0%	have happened without JSCDO.
sustainability in	Displacement	0%	There is no displacement according to
business	Displacement	0%	stakeholders' engagement.
operations	Attribution	0%	All net profit was from JSCDO.
	Drop-off	0%	The drop off rate is 0%
	Deadweight Displacement	0%	All of the changes and outcomes would not
			have happened without JSCDO
		0%	There is no displacement according to
			stakeholders' engagement.
5.A.2 Increased Diyi			All reports of media exposures and
brand reputation	Attribution	0%	advertising effectiveness were caused by
			JSCDO.
			Even though the duration for increasing
	Drop-off	20%	advertising effectiveness is 2 years, each
			year the effectiveness decades. In order not

	to over-claim, we take 20% for the drop-off
	effects for advertisement effectiveness.

5.B Supervisors of Diyi

Material outcome	Factors	Ratio	Description
			Based on the interview and questionnaire,
			we learned that some of the supervisors
	Deadweight	14%	had increased work efficiency from previous
	Deadweight	1470	work experiences. Thus according to
			stakeholders' engagement, they agree with
5.B.1 Increased			an average of 14% of the deadweight.
work efficiency	Displacement	0%	There is no displacement according to
	Displacement	0%	stakeholders' engagement.
	Attribution	20%	According to stakeholders' engagement,
	Attribution	20%	they agree to calculate 20% for attribution.
	Dron off	0%	According to stakeholders' engagement, the
	Drop-off	0%	drop off rate is 0%.
			Based on the interview and questionnaire,
	Deadweight	14%	we learned that some of the supervisors
			had enhanced professional knowledge and
			skills from previous work experiences. Thus
5.B.2 Enhanced			according to stakeholders' engagement,
			they agree with an average of 14% of the
professional			deadweight.
knowledge and skills	Displacement	0%	There is no displacement according to
SKIIIS	Displacement	0%	stakeholders' engagement.
	Attribution	200/	According to stakeholders' engagement,
	Attribution	20%	they agree to calculate 20% for attribution.
	D (f	20%	According to stakeholders' engagement, the
	Drop-off	20%	drop off rate is 20%.

5.C The First Social Welfare Foundation

Material outcome	Factors	Ratio	Description
Social Welfare	Deadweight	10%	The advertisement effectiveness could still happen without the project, therefore 10% for the deadweight effect is taken.
Foundation brand reputation	Displacement	0%	There is no displacement according to stakeholders' engagement.

		All reports of media exposures and
Attribution	0%	advertising effectiveness were caused by
		JSCDO.
		Even though the duration for increasing
	20%	advertising effectiveness is 2 years, each
Drop-off		year the effectiveness decades. In order not
		to over-claim, we take 20% for the drop-off
	effects for advertisement effectiveness.	

5.D Professional workers of the First Social Welfare Foundation

Material outcome	Factors	Ratio	Description
			Based on questionnaire, we learned that
			professional workers had enhanced
	Doodwoight	60%	professional knowledge and skills from
	Deadweight	00%	previous work experiences. Thus according
Enhanced			to stakeholders' engagement, they agree
professional			with an average of 60% of the deadweight.
knowledge and	Displacement Attribution Drop-off	0%	There is no displacement according to
skills			stakeholders' engagement.
		70%	According to stakeholders' engagement,
			they agree to calculate 70% for attribution.
		10%	According to stakeholders' engagement, the
			drop off rate is 10%.

6. Client

Material outcome	Factors	Ratio	Description
			According to the interview and
			questionnaire, clients' awareness of the
	Doodwoight	11%	rights of people with disabilities increased.
Increased	ness of the of people	11%	So after stakeholders' engagement, they
awareness of the			agree with an average of 11% of the
rights of people			deadweight.
with disabilities		0%	There is no displacement according to
			stakeholders' engagement.
		11%	According to stakeholders' engagement,
			they agree to calculate 11% for attribution.

D	10%	According to the interview, the clients believed that the changes can only last if
Drop-off		they continue to hire the cleaning service
		from Diyi, so the drop-off rate is 10%.

7. Ministry of Health and Welfare

Material outcome	Factors	Ratio	Description
Reduced social welfare expenditure	Deadweight	0%	All of the changes and outcomes would not
			have happened without JSCDO.
	Displacement	0%	There is no displacement according to
			stakeholders' engagement.
	Attribution	0%	All of the changes and outcomes would not
			have happened without JSCDO.
	Drop-off	0%	The drop off rate is 0%.

Stage 5: Calculating the SROI

Value of outcomes

Material outcome	Total value for outcome	Value per stakeholder group	Percentage of each group				
1.Participants with disabilities							
1.1 Full time paid employment	¢E 966 634	\$8,670,885	12.26%				
and increased monthly income	\$5,866,624						
1.2 Full time paid employment	\$748,705						
and moved on to further career							
prospects in an open job market							
(former participants with							
disabilities)							
1.3 Improved health and reduced anxiety	\$15,174						
1.4 Enhanced professional skills	\$183,723						
1.5 Increased confidence and felt	¢4.056.650						
more independence about life	\$1,856,659						
2. Collaborators							
2.1 Improved labor conditions	¢70.00F	\$8,480,747					
and welfare	\$78,095						
2.2 Increased salary	\$1,293,713		12%				
2.3 Increased awareness of the	\$6,325,694						
rights of people with disabilities	\$0,323,094						
2.4 Enhanced professional skills	\$783,245						
3. Family members of participants	with disabilities						
3.1 Felt less stressed/anxious and prevented a mental breakdown	\$813,494		17.53%				
3.2 Improved family relationship	\$3,553,572						
3.3 Improved social life	\$2,316,145	\$12,402,781					
3.4 Enhanced knowledge or skills	\$855,256						
3.5 Gained paid employment and	\$4,864,314						
increased income	\$4,004,314						
4. Family members of collaborator	s						
4.1 Felt less stressed/anxious	\$2,107,184		16.69%				
4.2 Improved family relationship	\$4,665,942	\$11,807,036					
4.3 Improved social life	\$5,033,910						
5.A Supervisors of Diyi							

5.A.1 Improved sustainability in business operations 5.A.2 Increased Diyi brand reputation	\$2,751,971 \$2,351,428	\$5,103,399	7.21%			
5.B Supervisors of Diyi						
5.B.1 Increased work efficiency	\$10,924,129	\$11,521,633	16.29%			
5.B.2 Enhanced professional	\$597,504					
knowledge and skills						
5.C The First Social Welfare Foundation						
Increased the First Social Welfare	\$2,116,285	\$2,116,285	2.99%			
Foundation brand reputation	72,110,203					
5.D Professional workers of the First Social Welfare Foundation						
Enhanced professional knowledge	627 702	\$27,702	0.04%			
and skills	\$27,702					
6.Client						
Increased awareness of the rights	¢2.050.676	\$2,058,676	2.91%			
of people with disabilities	\$2,058,676					
7. Ministry of Health and Welfare						
Reduced social welfare	¢0 F60 22F	\$8,560,225	12.10%			
expenditure	\$8,560,225					

To rank the percentage of outcomes for each stakeholder group, Diyi group is the most important stakeholder who shares 26.53% of the overall changes; family members of participants with disabilities come the second who share 17.53%; family members of collaborators are the third who share 16.9%; participants with disabilities are the fourth who share 12.26% followed by Ministry of Health and Welfare and collaborators who share 12.1% and 12% respectively; and client is the seventh who share 2.91%.

Sensitivity analysis

This report mainly refers to Taiwan's market quotations as its financial proxies. The SROI ratio calculated is dependent on several assumptions made based on feedback and experiences collected and analyzed from multiple stakeholders. According to the SROI guideline, to determine the reliability and validity of this report, the sensitivity analysis is essential to test which assumptions have had the greatest effect in the calculations. Therefore, we adjust the financial proxies and the duration for sensitivity analysis to ensure a rigorous and objective report.

1. Increase financial proxy and duration of "Increase advertising effectiveness"

The greatest value of this project lies in creating disability-friendly workplaces for people with disabilities and people from disadvantaged groups securing a stable job. The media effectiveness helped to build up professional reputation and branding which would gain trust and reach more clients for Diyi. Thus, media exposure of Diyi group helped to increase advertising effectiveness and revenues, so that they can keep developing more disability-friendly workplaces. Diyi has been reported on different media, and we only calculated the lowest charging price by CommonWealth Magazine to avoid overclaim. CommonWealth Magazine's advertising charge price is from \$150,000 to \$350,000. If we reflect the advertising effectiveness of what stakeholders had actually received, the value should be far more than \$150,000. Therefore, if we adjust the financial proxy to become \$200,000 and the duration from 2 to 3.5 years, the SROI will be 6.46.

2. Increase the duration of all outcomes

According to the interview and questionnaire, 80% of the respondents believed that the changes resulting from the JSCDO project can last for more than 4 years. Therefore, if we adjust the duration to 5 years, the SROI will be 6.95.

3. Decrease the duration of all outcomes

The duration of outcomes taken into calculation in this report were various from 1 to 4 years. However, it is possible that the outcomes may not endure when the employment does not continue. Thus if we adjust the duration to 1 years, the SROI will be 3.66.

4. Increase financial proxy of "Improved labor conditions and welfare"

In order not to over-claim, the proxy of "Improved labor conditions and welfare" is \$1,100. It is the price of the extra insurance taken out by Diyi for its employees as employee benefits. According to the interview with the collaborators, based on their previous working experiences in the cleaning industry, they used to only get 5-6 days off a month on average, while the standard work week is 40 hours by the Labor Standards Act in Taiwan. In Diyi Social Enterprise, the collaborators had 10 days off every month, which is two more days off per month than the Labor Standards Act regulated and 4-5 more days off per month than their previous job. If we regard the extra days off as employee benefits and take 3-day daily wage per month as the financial proxy, the SROI will be 6.43.

5. Increase the inputs of the First Social Welfare Foundation

The First Social Welfare Foundation not only provided input on manpower, but also made the contribution in terms of office and storage space, parking spaces in the time

of the initiation of Diyi and the JSCDO project. If we increase the overall inputs of the Foundation from \$3,000 to \$5,000 per month, the SROI will be 5.33.

6. Increase the deadweight of all outcomes (except the outcome for professional workers of the Foundation)

After stakeholders' engagement, we found out that participants with disabilities, collaborators, family members and supervisors of Diyi highly recognized that JSCDO helped them to have changes. However, we know that the changes may be contributed by other reasons. For instance, supervisors of Diyi may learn to improve work efficiency from other training courses, or the participants with disabilities may take part in another project offered by other social enterprises to secure a stable job. Thus, if we increase 30% deadweight, the SROI will be 5.26.

7. Increase the attribution of all outcomes (except the outcome for professional workers of the Foundation)

The attribution of all outcomes were taken into calculation based on stakeholder's engagement. However, it is possible that the extent of the impact made by other reasons was more than what the stakeholders stated. Thus, if we increase 30% attribution, the SROI will be 5.34.

8. Increase the drop-off rate of all outcomes

The drop-off rates of outcomes taken into calculation in this report were various from 0% to 30%. If we increase the drop-off rate of all outcomes to 50%, the SROI will be 4.65.

Table 8 Sensitivity analysis

Item	Base Case	New Assumption	Base Result	New Result
Increase financial proxy and duration of "Increase advertising effectiveness"	\$150,000/ 2 years	\$200,000/ 3.5 years		6.46
Increase the duration of all outcomes	Various from 1 to 4 years	Increasing duration to 5 years		6.95
3. Decrease the duration of all outcomes	Various from 1 to 4 years	decreasing duration to 1 years	6.32	3.66
4. Increase financial proxy of "Improved labor conditions and welfare"	\$1,100	\$18,324		6.43
5. Increase the inputs of the First Social Welfare Foundation	\$3,000/ month	\$5,000/ month		5.33

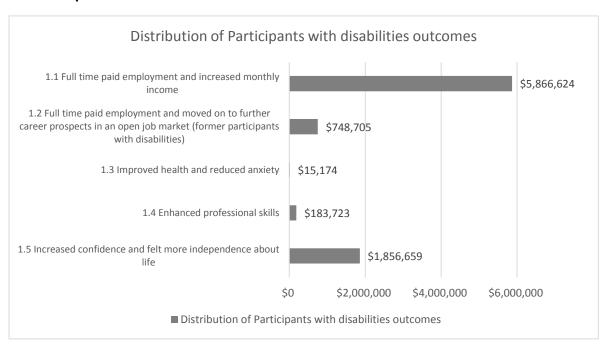
6. Increase the deadweight of all outcomes (except the outcome for professional workers of the Foundation)	Various from 0% to 20%	Increasing deadweight to 30%	5.26
7. Increase the attribution of all outcomes (except the outcome for professional workers of the Foundation)	Various from 0% to 20%	Increasing attribution to 30%	5.34
8. Increase the drop-off rate of all outcomes	Various from 0% to 30%	Increasing drop-off rate to 50%	4.65
9. Increase and decrease the overall result by 10%	6.32	Increase and decrease by 10%	5.69-6.95

Stage 6: Reporting, using and embedding

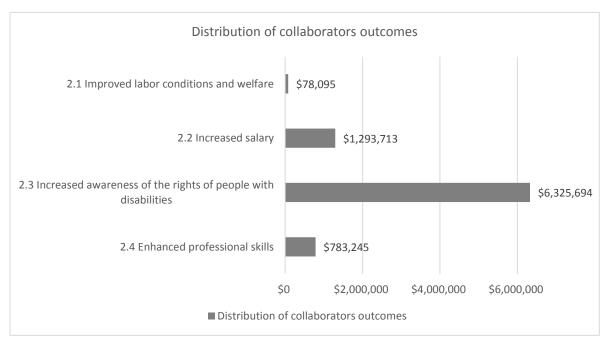
Analysis by type of outcomes

We divided research results by type of outcomes and made the following findings:

1. Participants with disabilities



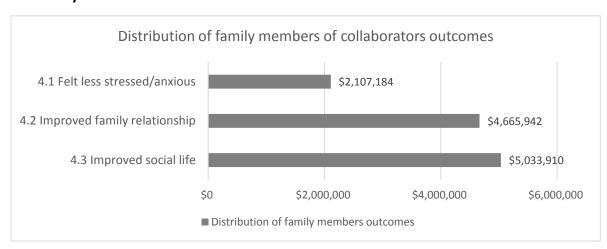
2. Participants- Collaborators



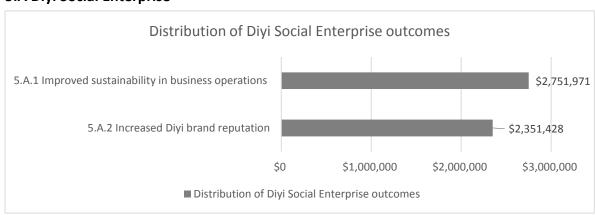
3. Family members of participants with disabilities



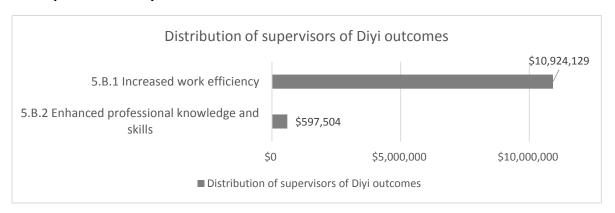
4. Family members of collaborators



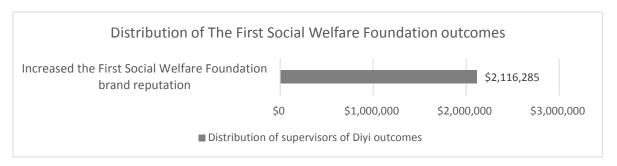
5.A Diyi Social Enterprise



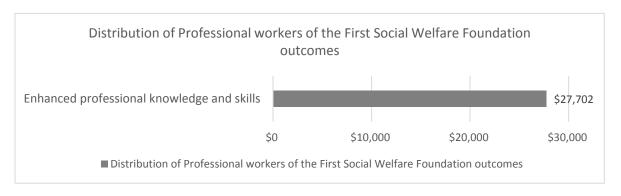
5.B Supervisors of Diyi



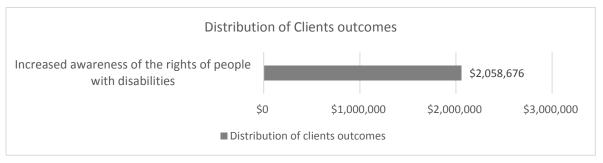
5.C The First Social Welfare Foundation



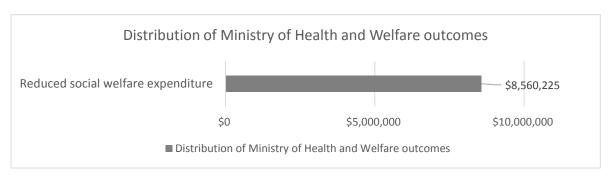
5.D Professional workers of the First Social Welfare Foundation



6. Client



7. Ministry of Health and Welfare



Key changes

Since the establishment in 2015, Diyi Social Enterprise has successfully accommodated 13 people with disabilities and 28 people from disadvantaged groups in 6 disability-friendly workplaces it built. In 2018, Diyi Social Enterprise has won the Social Enterprise Award under the 14th Annual Corporate Social Responsibility Award held by Global Views Monthly, one of the most credible media in Taiwan, affirming that Diyi Social Enterprise is a self-sufficient and social problem-solving company.

The JSCDO project has led a series of material changes for stakeholders, which are listed below:

- 13 people with disabilities with long-term stable employment receiving a fulltime salary
- 28 collaborators from disadvantaged groups with a better offer in a better working condition
- 6 disability-friendly workplaces successfully established for people with disabilities
- Because of the stable employment of the participants with disabilities, their family members felt less stressed and reduced the time to take care of their disabled families, and consequently had more free time for themselves.
- Due to the collaborators' stable employment in the project, their family members felt less stressed and improved family relationships, and consequently had more time for themselves.
- The First Social Welfare Foundation completed service system and increased Diyi group's brand reputation.
- Professional workers of the First Social Welfare Foundation enhanced their professional knowledge and skills for meeting the needs of employees with disabilities from Diyi.
- 6 Clients who hired cleaning service from Diyi improved their awareness of the rights of people with disabilities.

• The Person with Disabilities Rights Protection Act in Taiwan has social assistance for people with disabilities which provides living allowances and social welfare benefits. Since participants with disabilities in the JSCDO project with stable employment do not need the daycare services anymore, government expenditure on social welfare is reduced.

Key success factors

It is summarized in the report *Exploring Failure and Success Factor of Disability Employment* by National Changhua Special School (n.d.) that there are several key factors that lead to successful employment for people with disabilities. First, personal-related factors are an essential component that the employees with disabilities should equip with the working skills that meet the requirements, good working attitude, emotional stability and so forth. Second, family-related factors are crucial as well that most of the people with disabilities need the support from the family at all levels of life, and the attitude of the family has a great influence on their employment. Meanwhile, environmental factors are considered to impact successful employment for people with disabilities that an access-free workplace with a good management system, job design, and fully-facilitated natural supports provide employment stability for them. Last, social factors also serve as one of the components that the social resources are available for disabled employees.

From our SROI analysis, it shows that the key success factors of the "Job Design Support by Collaborators for Disabled People in Open Job Market" project not only concur with the above-mentioned factors but also get some innovative features. The key success factors of JDCDO are outlined below:

1. Establishment of disability-friendly workplace

It is common in Taiwan people with disabilities enter the general workplace with a supported employment program after they got training and skills for work. Even though they are provided with employment counselors support services, many people with disabilities still face difficulties in adapting or integrating into the general workplace where they can hardly get overall support. By contrast, instead of a general workplace, through the pre-assessed process, Diyi created the disability-friendly workplaces for participants with disabilities in the JSCDO project, which the good work schedule design and complementary measures provided by the project were the most crucial factors for stable employment of people with disabilities.

2. Good work schedule design

For people with disabilities, it is usually not easy to adapt to a new work environment. The JSCDO project designed work schedules for each participant with disabilities which the individually-made schedules gave them direct and clear instructions about their tasks, the priority and the deadline in accord with their own pace and abilities. Hence participants with disabilities were fully aware of what needs to be done and when. It not only assisted them to accomplish their work as demanded but also gave them peace of mind.

3. Recruitment of collaborators

The JSCDO project fully communicated with the collaborators, so that they learned how to interact with people with disabilities at work and delivered the cleaning services collaboratively. It is also one of the key factors to achieve stable employment for people with disabilities in JSCDO.

4. Professionals of Diyi Group

Professionals in Diyi Group played the most crucial role in the JSCDO project. From disability-friendly workplace assessment, work trial training and evaluation, communicating with collaborators to adjusting the work schedule based on participants with disabilities' condition, to hosting group/individual supervision meetings regularly, these professionals were the key factors to make JSCDO work smoothly and achieve the changes.

5. Increasing business opportunities

Because of the professional and stable image of employees with disabilities in the JSCDO project, Diyi Social Enterprise has built trust with the clients and won more contracts consequently.

Conclusion

This report adopts the Social Return of Investment approach to access the social impacts of the JSCDO project, attempting to view the engagement process of all affected stakeholders more comprehensively, which we attach great importance to. According to the analysis, we have found out that:

- It is verified that the social mission Diyi Social Enterprise has strived for is in line with stakeholders' expectation.
- The JSCDO project's successful experiences can be replicated to create different types of jobs for people with disabilities and increase labor force participation.

SROI takes account of the engagement of stakeholders and measures the positive and negative changes. We use the data, feedbacks and organizational experiences we collected and organized through interview and questionnaire from multiple

stakeholders. By SROI, social impacts and changes can be expressed in monetary units. The SROI analysis presented in this report concludes that the JSCDO project has created a considerable social value of \$6.32 for every dollar invested for all its relevant stakeholders. If a sensitivity analysis is undertaken, then the SROI will be fromw

In conducting the SROI analysis, we have attempted to understand what impacts the JSCDO project has brought to the stakeholders. In order to make people with disabilities stay in long-term and stable employment, in addition to creating disability-friendly workplaces, designing more suitable work schedules for participants with disabilities, providing collaborators with training and courses and strengthening the communication with family members, Diyi Social Enterprise can replicate the successful experience of the JSCDO project to fill the disability employment gap.

"After reading the analysis of the SROI report, we've started to truly understand that Diyi Social Enterprise does bring positive changes to employees with disabilities and their families, and also helps other employees from disadvantaged groups establish the self-confidence and sense of accomplishment. What's more, the clients also start to realize that people with disabilities have unpredictable potentials.

I was really touched by what Carol shared with us, the stories of the positive changes that participants with disabilities, collaborators, and supervisors have gone through. I admire these warriors! I also realize that we should be more open-minded and patient. We should also strengthen our capacity to handle challenges and to make good use of the method of special education in the workplace because the compatibility of management combined with business thinking and professional knowledge in special education can indeed impact many people. However, the necessary prerequisite to achieving it is that the cross-sector teams are willing to talk to each other and to trust each other, and willing to give each other time to make it happen. "

~Founder of The First Social Welfare Foundation

This SROI analysis can be presented to the board of Diyi Social Enterprise for developing a growth strategy in the future and another SROI impact assessment can be conducted after two years for reviewing the results.

Appendix 1 - Questionnaire

Diyi Social Enterprise The "Job Design Support by Collaborators for Disabled People in Open Job Market" project Family Members of participants with disabilities Questionnaire

Hello,

Diyi Social enterprise is committed to the long-term employment of people with disabilities. Diyi tries to use corporate thinking to build disability-friendly workplaces so that people with disabilities have the opportunity to obtain a long-term, stable work to overall improve their lives. This questionnaire is designed to understand the changes and social impacts of your disabled family after he/she participating the "Job Design Support by Collaborators for Disabled People in Open Job Market" project during the period from Jan 2015 to June 2018. We would like to know your opinions and observations about the effectiveness and impact of a disability-friendly workplace built through job design and workplace support. Thank you for your valuable time and feedback.

About your family member who works for Diyi Social Enterprise, what is his/her last name? ———————————————————————————————————
2. Refer to Q1, what is your relationship with him/her? □ Father-child □ Mother-child □ Brother □ Sister □ Other
3. What did he/she do before he/she started to work for Diyi Social Enterprise? Stayed at home Worked at a sheltered workshop Worked at a general workplace At school Other
4. Refer to Q3, please briefly describe the details and how long did it last? (For example, he/she had been staying at home for 3 years, and had registered with the Employment Service Center.)

5. Since he/she has started to work for Diyi Social Enterprise, do you agree with the following changes about him/her?
5.1 Received monthly salary of more than a year ☐Yes ☐No ☐Not applicable
5.2 Improved social skills and increased interaction with people ☐Yes ☐No ☐Not applicable
5.3 Physical and mental health improved, such as improved sleeping quality □Yes □No □Not applicable
5.4 With the confidence to go out alone □Yes □No □Not applicable
5.5 Improved cleaning skills □Yes □No □Not applicable
6. Since he/she has started to work for Diyi Social Enterprise, are the following statements in line with your changes?
6.1 Stress relieved □Yes □No □Not applicable
6.2 Anxiety reduced □Yes □No □Not applicable
6.3 With more free time, the frequency of participating social events increased □Yes □No □Not applicable
6.4 With more free time for continuing education and retraining □Yes □No □Not applicable
6.5 Family relationship improved □Yes □No □Not applicable
7. Refer to Q6, if you feel stress relieved or anxiety reduced after he/she has started to work for Diyi Social Enterprise, which of the following courses is with an equivalent value by year? □ Yangmingshan Tien Lai Resort & Spa [Body Massage], NT\$17,600
 □ Shangri-La's Tainan Far Eastern Plaza Hotel [Body Treatment], NT\$77,000 □ Shiu-Li Psychological Consultation Center, 10 sessions, NT\$25,000 □ PsyGarden [Dance with pressure] two-day workshop, NT\$ 8,000

8. Refer to Q6, if you have more time for social events or continuing education
and retraining after he/she has started to work for Diyi Social Enterprise, which
of the following courses is with an equivalent value?
□ 25 hours of home care per week reduced, NT\$25,000 (part-time nursing
assistant with an hourly wage of 200\$NT by Ministry of Health and Welfare)
□ Full-time care reduced, NT\$32,000/month (Full-time nursing assistant with a
minimum monthly salary of 32000\$NT by Ministry of Health and Welfare)
□ Full-time care reduced, NT\$40,000/month (Full-time nursing assistant with a
monthly salary of 40,000\$NT in a private nursing home)
□ The Bachelor's degree completed, NT\$257,680 (four years tuition fees with
128 credits from the National Chung Hsing University)
☐ The certification course for Employment and Assistance Worker certificate
completed, NT\$9,000 (School of Continuing Education, Chinese Culture
University)
9. Refer to Q6, if you feel that the family relationship is improved after he/she has started to work for Diyi Social Enterprise, which of the following courses is
with an equivalent value?
☐ Shiu-Li Psychological Consultation Center, 12 sessions, NT\$30,000
☐ Association of Couple and Family Therapy in Taiwan Workshop, NT\$13,500
□ World Gym membership for three people, NT\$65,232
10. Since he/she has started to work for Diyi Social Enterprise, which of the
following statements in line with your changes regarding your occupation/job?
□ I did not have a job before, now I have a full-time job.
□ I did not have a job before, now I have a part-time job.
□ I had a part-time job before, now I have a full-time job.
□ No change
11. Refer to Q10, please describe the salary differences if any (such as an increase of NT\$20,000 per month).
12. Refer to Q6, how long do you think the impacts resulting from he/she working for Diyi Social Enterprise can last for?

12.2 Anxiety reduced
□More than 4 years □3 years □2 years □1 year
12.3 With more free time, the frequency of participating social events increased
□More than 4 years □3 years □2 years □1 year
12.4 With more free time for continuing education and retraining
□More than 4 years □3 years □2 years □1 year
12.5 Family relationship improved
□More than 4 years □3 years □2 years □1 year
13. Refer to Q6, what are your changes after he/she has started to work for Diyi Social Enterprise? Please answer to identify the appropriate ratio for each of the following questions.
13.1 What are the possibilities for your personal changes, if he/she had not worked for Diyi Social Enterprise? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
13.2 If he/she had participated in a different plan in another organization, what are the chances for you to achieve the same change? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
13.3 In addition to the changes resulting from his/her full-time job in Diyi Social Enterprise, what are the possibilities that other factors contributing to these changes too? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
14. Before he/she started to work for Diyi Social Enterprise, how much subsidy did he/she receive from the government? For example, Taipei Disability Living Allowance, NT\$4,872/month.
15. After he/she has started to work for Diyi Social Enterprise, how much is his/her individual income tax with Special Deduction for the Physically or Mentally Challenged Person?

16. What is your advice for Diyi Social Enterprise? Or any changes in your or your family you would like to share.
Your Name and Email Address

Diyi Social Enterprise The "Job Design Support by Collaborators for Disabled People in Open Job Market" project Supervisor Questionnaire

Hello,

Diyi Social enterprise is committed to the long-term employment of people with disabilities. Diyi tries to use corporate thinking to build disability-friendly workplaces so that people with disabilities have the opportunity to obtain a long-term, stable work to overall improve their lives. This questionnaire is designed to understand the changes and social impacts of yours after you participating the "Job Design Support by Collaborators for Disabled People in Open Job Market" project during the period from Jan 2015 to June 2018. We would like to know your opinions and observations about the effectiveness and impact of an employee-friendly workplace built through job redesign and workplace support. Thank you for your valuable time and feedback.

1. What's your job title in Diyi Social Enterprise?
2. When did you join the "Job Design Support by Collaborators for Disabled People in Open Job Market" project
3. Since you have started to work for Diyi Social Enterprise, are the following statements in line with your changes?
3.1 Giving effective feedback to employees ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree
3.2 Organizing files and folders properly ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree
3.3 Providing training catering to the needs of employees □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.4 Building communication channels between employees and the decision-making level ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree

disability-friendly workplace □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.6 Improved problem-solving skills and resilience □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.7 Based on employees' working ability, through job design, the collaborators and employees with disabilities can work together stably □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.8 Responding to the employees with disabilities appropriately in time when needed □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.9 Increased occupational health and safety knowledge ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree
3.10 Improved waste management knowledge and skill ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree
3.11 Increased Knowledge regarding employment and assistance □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
4. Refer to Q3, please describe the salary differences if any (such as an increase of NT\$3,000 per month).
5. Refer to Q3, if your efficiency in the workplace is improved (see 3.1-3.8) after you have started to work for Diyi Social Enterprise, which of the following descriptions is with an equivalent value? (Multiple selections accepted) NCCU EMBA Association's Entrepreneurship Management Program, NT\$220,000 Business consulting, 12 sessions, NT\$ 108,000 NCCU Executive MBA Program, NT\$ 330,700

affairs NT\$7,000 and so forth)?	
7. Refer to Q3, if you feel that you improve management after you have started to work you think is with an equivalent value and h	rk for Diyi Social Enterprise, what do
8. Refer to Q3, if you feel that you know m employment and assistance, what do you thow much is it worth?	
9. Refer to Q3, how long do you think the i	mpacts can last for?
9.1 Giving effective feedback to employed	es
□More than 4 years □3 years □2 year	rs □1 year
9.2 Organizing files and folders properly	
□More than 4 years □3 years □2 yea	rs □1 year
9.3 Providing training catering to the nee	ds of employees
□More than 4 years □3 years □2 yea	rs □1 year
9.4 Building communication channels bet making level	ween employees and the decision-
□More than 4 years □3 years □2 year	rs □1 year
9.5 Setting up meetings with the clients t disability-friendly workplace	o make sure the workplace is a
□More than 4 years □3 years □2 year	rs □1 year
9.6 Improved problem-solving skills and r	esilience
□More than 4 years □3 years □2 year	
9.7 Based on employees' working ability,	through job design, the collaborators
and employees with disabilities can work	3 , 3 ,
☐ More than 4 years ☐ 3 years ☐ 2 year	
9.8 Responding to the employees with di	sabilities appropriately in time when
□More than 4 years □3 years □2 yea	rs □1 year
9.9 Increased occupational health and sa	fety knowledge

□More than 4 years □3 years □2 years □1 year
9.10 Improved waste management knowledge and skill
□More than 4 years □3 years □2 years □1 year
9.11 Increased Knowledge regarding employment and assistance
□More than 4 years □3 years □2 years □1 year
10. What are your changes after you have started to work for Diyi Social Enterprise? Please answer to identify the appropriate ratio for each of the following questions.
10.1 What are the possibilities for your personal changes, if you had not worked for Diyi Social Enterprise? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
10.2 If you had participated in a different plan in another organization, what are the chances for you to achieve the same change? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
10.3 In addition to the changes resulting from working for Diyi Social Enterprise, what are the possibilities that other factors contributing to these changes too? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
11. What is your advice for Diyi Social Enterprise? Or any changes in your or your family you would like to share.
Your Name and Email Address

Diyi Social Enterprise The "Job Design Support by Collaborators for Disabled People in Open Job Market" project Collaborator Questionnaire

Hello,

Diyi Social enterprise is committed to the long-term employment of people with disabilities. Diyi tries to use corporate thinking to build disability-friendly workplaces so that people with disabilities have the opportunity to obtain a long-term, stable work to overall improve their lives. This questionnaire is designed to understand the changes and social impacts of yours after you participating the "Job Design Support by Collaborators for Disabled People in Open Job Market" project during the period from Jan 2015 to June 2018. We would like to know your opinions and observations about the effectiveness and impact of a disability-friendly workplace built through job redesign and workplace support. Thank you for your valuable time and feedback.

1. What is your work location?
2. What did you do before you started to work for Diyi Social Enterprise? Stayed at home Worked at a sheltered workshop Worked at a general workplace Other
3. Since you have started to work for Diyi Social Enterprise, are the following statements in line with your changes?
3.1 An increase in monthly salary □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.2 Increased awareness of enhanced labor conditions □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.3 The understanding toward colleagues with disabilities at work increased □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.4 Belief in colleagues with disabilities with the potential to learn □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree

3.5 Increased frequency of interaction with colleagues with disabilities □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.6 Started to pay attention to access-free facilities in public ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree
3.7 Improved cleaning skills □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
4. Refer to Q3, please describe the salary differences if any (such as an increase of NT\$3,000 per month).
5. Refer to Q3, please briefly describe, if any, the differences of the labor-related insurance benefits before and after you started to work for Diyi Social Enterprise (such as employer group insurance).
6. Refer to Q3, if your awareness of disability rights improved after you have started to work for Diyi Social Enterprise, which of the following descriptions is with an equivalent value? (Multiple selections accepted) Accessible one-day tour in Hualien, Taiwan, NT\$ 4,990 Accessible four-day tour in Okinawa, Japan, NT\$ 49,900 Lunch/dinner gatherings, NT\$4,800(once in a month*12months) Participating in the Taipei half marathon, NT\$ 1,000(registration fee) Disabled Persons' Institution's caregivers orientation training course, NT\$14,542
7. Refer to Q3, if you feel that your cleaning skills have improved, which of the following courses is with an equivalent value? (Multiple selections accepted) □ Cleaning training course, NT\$ 2,000
 □ Tree trimming course, NT\$ 500 □ Training course for grinding stone (marble or granite), NT\$5,800 □ Accredited waste management training course, NT\$ 5,800
☐ Training course for grinding stone (marble or granite), NT\$5,800
□ Training course for grinding stone (marble or granite), NT\$5,800 □ Accredited waste management training course, NT\$ 5,800

8.3 The understanding toward colleagues with disabilities at work increased
□More than 4 years □3 years □2 years □1 year
8.4 Belief in colleagues with physical and mental disabilities with the potential to learn.
□More than 4 years □3 years □2 years □1 year
8.5 Increased frequency of interaction with colleagues with disabilities
\square More than 4 years \square 3 years \square 2 years \square 1 year
8.6 Started to pay attention to access-free facilities in public
□More than 4 years □3 years □2 years □1 year
8.7 Improved cleaning skills
□More than 4 years □3 years □2 years □1 year
9. What are your changes after you have started to work for Diyi Social Enterprise? Please answer to identify the appropriate ratio for each of the following questions.
9.1 What are the possibilities for your personal changes, if you had not worked for Diyi Social Enterprise? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
9.2 If you had participated in a different plan in another organization, what are the chances for you to achieve the same change? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
9.3 In addition to the changes resulting from working for Diyi Social Enterprise, what are the possibilities that other factors contributing to these changes too? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
10. What is your advice for Diyi Social Enterprise? Or any changes in your or your family you would like to share.
Your Name and Email Address

Diyi Social Enterprise

The "Job Design Support by Collaborators for Disabled People in Open Job Market" project

Participants with Disabilities Questionnaire

1. What did you do before you started to work for Diyi Social Enterprise? Stayed at home Worked at a sheltered workshop Worked at a general workplace Other
 2. What were the courses you took before you started to work? Correct use of cleaning tools Correct use of detergents and the dos and don'ts Indoor cleaning process and floor cleaning Kitchen and bathroom cleaning Doors and windows cleaning Tree trimming Other
3. Since you have started to work for Diyi Social Enterprise, are the following statements in line with your changes?
3.1 Received monthly salary ☐ Yes ☐ No
 3.2 Social skills enhanced I go out with friends or colleagues, how many times per month? Confidence to interact with people improved before and after working in Diyi (1 to 10, 10 totally improved) Before After
 3.3 Improved health I go to a doctor regularly Yes No Other Anxiety improved before and after working in Diyi (1 to 10, 10 totally improved) Before After After Before
3.4 Felt more independence about life • I can go to work by myself □ Yes □ No □ Other

 3.5 Enhanced cleaning skills Correct use of cleaning tools Correct use of detergents and the dos and don'ts Indoor cleaning process and floor cleaning Kitchen and bathroom cleaning Doors and windows cleaning Tree trimming Other
3.6 Please put the above changes (3.1-3.5) in order of importance (1 the most important and 5 the least) □ Income □ Social skills □ Improved health □ Independence □ Cleaning skills
4. Refer to Q3, how long do you think the impacts can last for?
4.1 Received monthly salary □3 years □2 years □1 year
4.2 Enhanced social skills □3 years □2 years □1 year
4.3 Improved health □3 years □2 years □1 year
4.4 Felt more independence about life
□3 years □2 years □1 year
4.5 Enhanced cleaning skills □3 years □2 years □1 year
5 What are the possibilities for your personal changes, if you had not worked for Diyi Social Enterprise? Please answer to identify the appropriate ratio for each of the following questions. □0% □1-25% □26-50% □51-75% □76-100%
6. If you had participated in a different plan in another organization, what are the chances for you to achieve the same change? Please answer to identify the appropriate ratio for each of the following questions. □0% □1-25% □26-50% □51-75% □76-100%

7. In addition to the changes resulting from working for Diyi Social Enterprise,
what are the possibilities that other factors contributing to these changes too?
Please answer to identify the appropriate ratio for each of the following
questions.

 $\square 0\%$ $\square 1-25\%$ $\square 26-50\%$ $\square 51-75\%$ $\square 76-100\%$

8. What is your advice for Diyi Social Enterprise? Or any changes you would like to share.

Diyi Social Enterprise The "Job Design Support by Collaborators for Disabled People in Open Job Market" project Family Members of Collaborator Questionnaire

Hello,

Diyi Social enterprise is committed to the long-term employment of people with disabilities. Diyi tries to use corporate thinking to build disability-friendly workplaces, so that people with disabilities have the opportunity to obtain a long-term, stable work to overall improve their lives. This questionnaire is designed to understand the changes and social impacts of your family after he/she participating the "Job Design Support by Collaborators for Disabled People in Open Job Market" project during the period from Jan 2015 to June 2018. We would like to know your opinions and observations about the effectiveness and impact of a disability-friendly workplace built through job design and workplace support. Thank you for your valuable time and feedback.

About your family member who works for Diyi Social Enterprise, what is his/her last name?
2. Refer to Q1, what is your relationship with him/her? □ Father-child □Mother-child □ Brother □ Sister □ Other
3. What did he/she do before he/she started to work for Diyi Social Enterprise? Stayed at home Worked at a general workplace At school Other
4. Refer to Q3, please briefly describe the details and how long did it last? (For example, he/she had been staying at home for 3 years, and had registered with the Employment Service Center.)
5. Since he/she has started to work for Diyi Social Enterprise, do you agree with the following changes about him/her?
5.1 Monthly salary increased

□ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
5.2 Increased awareness of enhanced labor conditions ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree
5.3 The understanding toward colleagues with disabilities at work increased □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
5.4 Belief in colleagues with disabilities with the potential to learn □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
5.5 Increased frequency of interaction with colleagues with disabilities ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree
5.6 Started to pay attention to access-free facilities in public ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree
5.7 Improved cleaning skills ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree
5.8 Self-confidence increased □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
□ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree 6. Since he/she has started to work for Diyi Social Enterprise, are the following
□ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree 6. Since he/she has started to work for Diyi Social Enterprise, are the following statements in line with your changes? 6.1 Family's financial burden reduced
□ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree 6. Since he/she has started to work for Diyi Social Enterprise, are the following statements in line with your changes? 6.1 Family's financial burden reduced □Yes □No □Not applicable 6.2 Anxiety reduced
□ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree 6. Since he/she has started to work for Diyi Social Enterprise, are the following statements in line with your changes? 6.1 Family's financial burden reduced □Yes □No □Not applicable 6.2 Anxiety reduced □Yes □No □Not applicable 6.3 Family relationship improved □Yes □No □Not applicable 7. Refer to Q6, if you feel family's financial burden reduced and anxiety reduced after he/she has started to work for Diyi Social Enterprise, which of the
□ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree 6. Since he/she has started to work for Diyi Social Enterprise, are the following statements in line with your changes? 6.1 Family's financial burden reduced □Yes □No □Not applicable 6.2 Anxiety reduced □Yes □No □Not applicable 6.3 Family relationship improved □Yes □No □Not applicable 7. Refer to Q6, if you feel family's financial burden reduced and anxiety reduced

8. Refer to Q6, if you feel that the family relationship is improved after he/she
has started to work for Diyi Social Enterprise, which of the following courses is
with an equivalent value? □ Shiu-Li Psychological Consultation Center, 12 sessions, NT\$30,000
☐ Association of Couple and Family Therapy in Taiwan Workshop, NT\$13,500
□ World Gym membership for three people, NT\$65,232
9. Since he/she has started to work for Diyi Social Enterprise, which of the
following statements in line with your changes regarding your occupation/job?
□ I did not have a job before, now I have a full-time job.
□ I did not have a job before, now I have a part-time job.
□ I had a part-time job before, now I have a full-time job.
□ No change
10. Refer to Q6, how long do you think the impacts resulting from he/she working for Diyi Social Enterprise can last for?
10.1 Family's financial burden reduced
□More than 4 years □3 years □2 years □1 year
10.2 Anxiety reduced
□More than 4 years □3 years □2 years □1 year
10.3 Family relationship improved
□More than 4 years □3 years □2 years □1 year
11. Refer to Q6, what are your changes after he/she has started to work for Diyi
Social Enterprise? Please answer to identify the appropriate ratio for each of
the following questions.
11.1 If he/she had participated a different plan in another organization, what
are the chances for you to achieve the same change?
□0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60%
□61-70% □71-80% □81-90% □91-100%
11.2 In addition to the changes resulting from his/her full-time job in Diyi
Social Enterprise, what are the possibilities that other factors contributing to
these changes too?
□0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60%
□61-70% □71-80% □81-90% □91-100%

12. What are the advantages and disadvantages for your family member working for Diyi? Or any changes in your or your family you would like to share.
Your Name and Email Address

Diyi Social Enterprise
The "Job Design Support by Collaborators for Disabled People in Open Job Market" project
Business Clients Questionnaire

Hello,

Diyi Social enterprise is committed to the long-term employment of people with disabilities. Diyi tries to use corporate thinking to build disability-friendly workplaces, so that people with disabilities have the opportunity to obtain a long-term, stable work to overall improve their lives. This questionnaire is designed to understand the changes and social impacts of you and your company after you participating the "Job Design Support by Collaborators for Disabled People in Open Job Market" project during the period from Jan 2015 to June 2018. We would like to know your opinions and observations about the effectiveness and impact of a disability-friendly workplace built through job redesign and workplace support. Thank you for your valuable time and feedback.

2. Name of the organization and your position at the company
2. Since when the organization has started to hire a cleaning service from Diyi Social Enterprise? □ 2015 □ 2016 □ 2017 □ 2018
3. Since the organization has started to hire a cleaning service from Diyi Social Enterprise, are the following statements in line with your changes?
3.1 Increased the labor-related rights as stipulated in the contract content □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.2 The understanding toward people with disabilities increased □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.3 Belief in people with disabilities with the potential to learn ☐ Strongly agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly disagree
3.4 Increased frequency of interaction with workers with disabilities who the

organization hired □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.5 Started to pay attention to access-free facilities in public □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
3.6 Started to compliment and encourage people with disabilities □ Strongly agree □ Agree □ Neutral □ Disagree □ Strongly disagree
4. Refer to Q3, please describe the increased labor-related rights if any (such as an increase of monthly salary of NT\$2,000 per month).
5. Refer to Q3, if your awareness of disability rights improved after your organization hire a cleaning service from Diyi Social Enterprise, which of the following descriptions is with an equivalent value? (Multiple selections accepted) Accessible half-day tour in Pinglin, Taiwan, NT\$ 1,280 Accessible one-day tour in Hualien, Taiwan, NT\$ 4,990 Accessible four-day tour in Okinawa, Japan, NT\$ 49,900 Lunch/dinner gatherings, NT\$4,800(once in a month*12months) Participating in the Taipei half marathon, NT\$ 1,000(registration fee) Disabled Persons' Institution's caregivers orientation training course, NT\$14,542
6. Refer to Q3, how long do you think the impacts can last for?
6.1 Increased the labor-related rights as stipulated in the contract content □More than 4 years □3 years □2 years □1 year
6.2 The understanding toward people with disabilities increased □More than 4 years □3 years □2 years □1 year
6.3 Belief in people with disabilities with the potential to learn □More than 4 years □3 years □2 years □1 year
6.4 Increased frequency of interaction with workers with disabilities who the organization hired □More than 4 years □3 years □2 years □1 year
6.5 Started to pay attention to access-free facilities in public □More than 4 years □3 years □2 years □1 year

6.6 Started to compliment and encourage people with disabilities □More than 4 years □3 years □2 years □1 year
7. What are your changes after your organization have started to hire a cleaning service from Diyi Social Enterprise? Please answer to identify the appropriate ratio for each of the following questions.
7.1 If your organization had hired a cleaning service from another company, what are the chances for you to achieve the same change? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
7.2 In addition to the changes resulting from hiring Diyi Social Enterprise, what are the possibilities that other factors contributing to these changes too? □0% □1-10% □11-20% □21-30% □31-40% □41-50% □51-60% □61-70% □71-80% □81-90% □91-100%
8. What is your advice for Diyi Social Enterprise (positive or negative)? Or any changes in you that you would like to share.
Your Name and Email Address

Appendix 2 - Bibliography

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