United Way of Taiwan
2017 Social Impact
Social Return on Investment Report

April 2019

SOCIAL VALUE
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Summary

United Way of Taiwan (UWT) was founded in 1992, and 2018 marks the 27th anniversary of UWT. Our main services include subsidizing plans of Taiwan's medium and small social welfare organizations, gathering and distributing supplies (supplies transfer station), collaboration with corporations, and volunteer services. UWT combines its operating mechanisms with NGOs to effectively gather social resources, raise funds, and reasonably distribute the resources and funds to social welfare organizations in need. UWT prevents citizens from being disturbed by repeat requests for donations, and let social welfare organizations focus on providing services. We also use a relatively strict review process to strengthen the social work methods of Taiwan's social welfare organizations.

This study adopts the SROI methodology to review the social impact of UWT in 2017 from the perspective of stakeholders. Based on interviews and questionnaire surveys, we found that the social welfare organizations we subsidized (hereinafter referred to as "Organizations received subsidies for projects") achieved better operational stability, improved their service quality, increase in external resources. Organizations receiving supplies (hereinafter referred to as "Organizations received supplies") also improved their service quality and saved organization costs on human and material resources. Social workers in organizations received subsidies for projects increased enthusiasm for work. Individual donors gain sense of satisfaction and joy, and also increase their understanding of charity and social issues. Corporations collaborating with UWT (hereinafter referred to as "Collaborating corporations") improve their corporates' brand image and more engaged and committed staff through co-organized activities. In the process of reviewing projects, Censoring Committee Members gain a sense of achievement, improve their research ability, and improve their consulting and teaching skills. Audit Committee Members improve their professional skills, raise awareness of social care, and increase experiences and understanding of charity through budget audits. General volunteers gain sense of satisfaction and joy and learn to cherish what they have from providing volunteer services.

After dividing the outcomes by inputs above, we discovered that UWT created the equivalent of NT$4.60 in social value for stakeholders for every NT$1 invested during 2017. The sensitivity analysis placed the result between 3.62 and 5.24. We discussed the result and the stakeholder feedback received during the research process with UWT, in order to optimize the way UWT reviews proposals and its fundraising strategies. We hope that through the assessment of SROI, we can better allocate and manage the resources and maximize the social impact of non-profit organizations (NPOs) in Taiwan.

Part 1 Project Background

1.1. Project Origin

United Way of Taiwan (UWT) was founded in 1992. Our main services in recent years include subsidizing projects of Taiwan's medium and small social welfare organizations, supplies transfer station, collaboration with corporations, and volunteer services. UWT has promoted an outcome-oriented logical approach to the design and management of plans implemented by social welfare organizations, encouraging the organizations to use more concrete and effective ways to respond to those in need. This logic model is part of the framework of Social Return on Investment (SROI). After years of promoting logic models applied on projects management and in response to the international trend of social impact assessments, UWT decided to commission PwC Taiwan to conduct an SROI assessment to understand UWT's overall social impact in 2017, hoping to optimize its management operations based on analysis results.

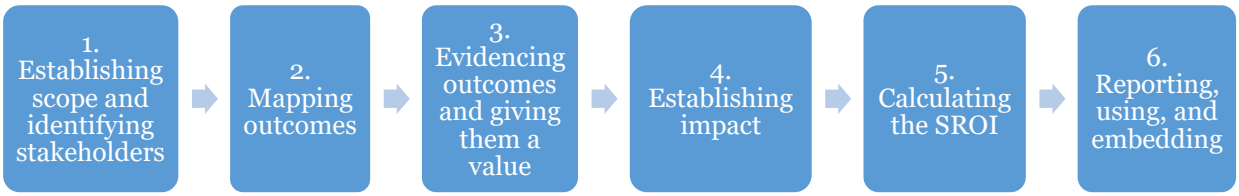
This project takes into account the changes brought by various stakeholders, including social welfare organizations (Organizations received subsidies for projects, Organizations received supplies), Social workers in organizations received subsidies for projects, Individual donors, Collaborating corporations, Professional volunteer (Audit Committee Members and Censoring Committee Members), and General volunteer, in 2017. The overall social impact of UWT can be examined more in-depth from the perspective of stakeholders, and the direction for optimizing organizational operations can be determined on this basis. We hope to extend and expand the spirit and impact of UWT, so that more resources will be directed into supporting Taiwan's charity and create greater value for Taiwan's society.

1.2. Research Method: The SROI Methodology

The present study adopts the Social Return on Investment (SROI) methodology to carry out the study and measurement processes The direct and indirect impacts of the Project on stakeholders were assessed to form the SROI Report. The research was conducted by a team of certified professionals from PwC Taiwan to ensure a fair, objective, and independent engagement and calculation process.

A guide to the SROI is issued by the 'Office of the Third Sector' based in the Cabinet Office of the United Kingdom and is used to measure and assess tangible and intangible impacts and changes that corporations and organizations have in terms of various aspects such as social, environmental, and economic factors, and then assigning these impacts with a monetary value, and finally adopting the approach of calculating Return on Investment (ROI) to demonstrate the overall causal relationship between inputs and outcomes. The analytical processing is divided into six stages, which are strictly bound by seven major principles1:

1. The Six Stages of SROI



2. Seven Major Principles

(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

For stakeholder engagement, since there is a large number of stakeholders, we adopt the method of sampling for the survey. The principle of sampling is to use different sampling methods for different population quantities according to this project's management objectives.

1. If the population is less than 500: The minimum sample size for direct interviews is determined within the range of 5% confidence interval and 95% confidence level, and samples are selected by random sampling. Based on the interview content, the accuracy of the study is improved by using questionnaires in order to reduce

[1] Refer to "A Guide to Social Return on Investment (2012)"

sampling error. The number of interviews plus questionnaires will be more than 50% of the population, while the number of stakeholders interviewed plus the number of questionnaires exceeds around 90% of the population.

2. If the population is greater than 500: In this project, only Individual donors' populations is greater than 500. The donor is not the main beneficiary of United Way of Taiwan's operational purpose. Hence, the population distribution is under the assumption of central limit theorem in compliance with the project's management purpose. Since Individual donors are independent with each other, we believe that the sample size of more than 30 samples is close to the donor's population distribution. Hence, the sample size is at least 30 samples for population greater than 500.

The confidence level and confidence interval for sampling is mainly determined based on United Way of Taiwan's purpose of management.

1.3. Limitations of the Study

1. Restrictions of the scope of the study: Those assisted by the social welfare groups, including the Organizations received subsidies for projects and Organizations received supplies, are not included. Those are also the assisted (also called the program beneficiaries) of UWT's projects. (Those who are assisted by the social welfare groups. They include the underprivileged family and the disadvantage.)

■ Reasons of the limitations:

(1) Project Purpose: In view of the fact that the organizational characteristics is based on the "supporting Taiwan's small and medium-sized social welfare groups", and the purpose of this project is to explore the optimization direction by assessing the influence of UWT, with limited resources, we focus on engaging the groups that are directly in contact with the stakeholders, groups such as the social welfare groups and the cooperative companies. We have not included the program beneficiaries of the program into the evaluation scope.

(2) Difficulties of engaging stakeholder: The types of social welfare groups that are supported by the UWT are of great diversity. In addition, there are many program beneficiaries. Some beneficiaries aren't able to express themselves. The results need to be recorded and written by the social workers of the beneficiaries. If engaging

those beneficiaries, it's likely to lose objectivity and it's hard to conduct sampling. Moreover, it's costly to conduct such engagement. Therefore, based on principle of "Do Not Over Claim", they are excluded from the report.

(3) The attribution factor is large: The social service program needs to bring together many social resources. In addition to the use of the UWT's resource, the sponsored groups need to raise additional donations and invest in other internal and external resources to continue the social service. Moreover, the program beneficiaries often have to rely on family and government. It is very difficult for the program beneficiaries to distinguish the contribution of the UWT from other resource channels. Consequently, the attribution factor of the results may be quite high. We exclude it based on the principle of "Do Not Over Claim" and "Materiality".

- Possible Impact to the SROI: Underestimation
- Solutions

(1) Understand the overall change of stakeholders by reviewing the information in the program

The process of the UWT review program includes written review and field review, which retains complete documentation and facilitates SROI assessments and tracking changes to stakeholders. The written final report contains a brief summary of the case results. The results are confirmed by the members of the review and the field review, which can be regarded as evidence of the social impact of the program.

(2) Interview the main beneficiary (the disable) to capture the change

After discussing with UWT, we take the most representative recipients of the disability program as the main target of the engagement. We learned about the changes through interviews and questionnaires and found that the UWT has positive changes for the disabled. Through interviews, it's affirmed that there is low possibility of exaggerating the results.

2. Limitations of engagement: Stakeholders are randomly sampled and the engagement process mainly uses subjective feedback from stakeholders.

- Reason for limitations: There is a great variety and number of stakeholders that are impacted. Due to resource and time constraints, we could only use samples for this report. Furthermore,

based on the SROI stakeholder engagement principles we used the subjective feedback of stakeholders to determine their changes.

- Possible Effects on SROI Outcomes: Underestimated or overestimated.
- Response method:

(1) Refer to previous studies[2], the role of stakeholders in projects, take a variety of samples for characteristics of each group that may be impacted (such as: gender, age, and professional background), and understand their changes through interviews and questionnaires.

(2) We use a three phase engagement process to understand the opinions of stakeholders through different forms and questions. Each phase of engagement includes open questions to increase the completeness of information collection as much as possible.

(3) The observations of a third party are used to verify the changes and increase the objectivity of outcome information. For example, the observations of Censoring Committee Members are used to help understand changes in Organizations received subsidies for projects.

[2] Please refer to Appendix 5 References 4-11 and 14-19.

Part 2 Basic Information of the SROI Report

2.1. SROI The scope and event for the SROI report

The main scope of the analysis is United Way of Taiwan's main business: UWT activities, reviewing and voluntary work. We only include the activities from January 1st, 2017 till December 31st, 2017. This SROI report is an evaluative report.

Organization Vision	**Together with corporates, nonprofits, governments, and the general public, United Way of Taiwan (UWT) looks for effective solutions with regard to urgent issues in Taiwan and to achieve the common good of Taiwan as a philanthropic society.**
Purpose	With consideration to materiality and reliability, the purpose of this project is to analyze the monetary value of UWT's social impact on stakeholders in 2017
Project Scope	Main work of UWT in 2017.
Stakeholder	Stakeholders directly and indirectly reached by the main work of UWT in 2017.

In 2017, United Way of Taiwan's main business includes:

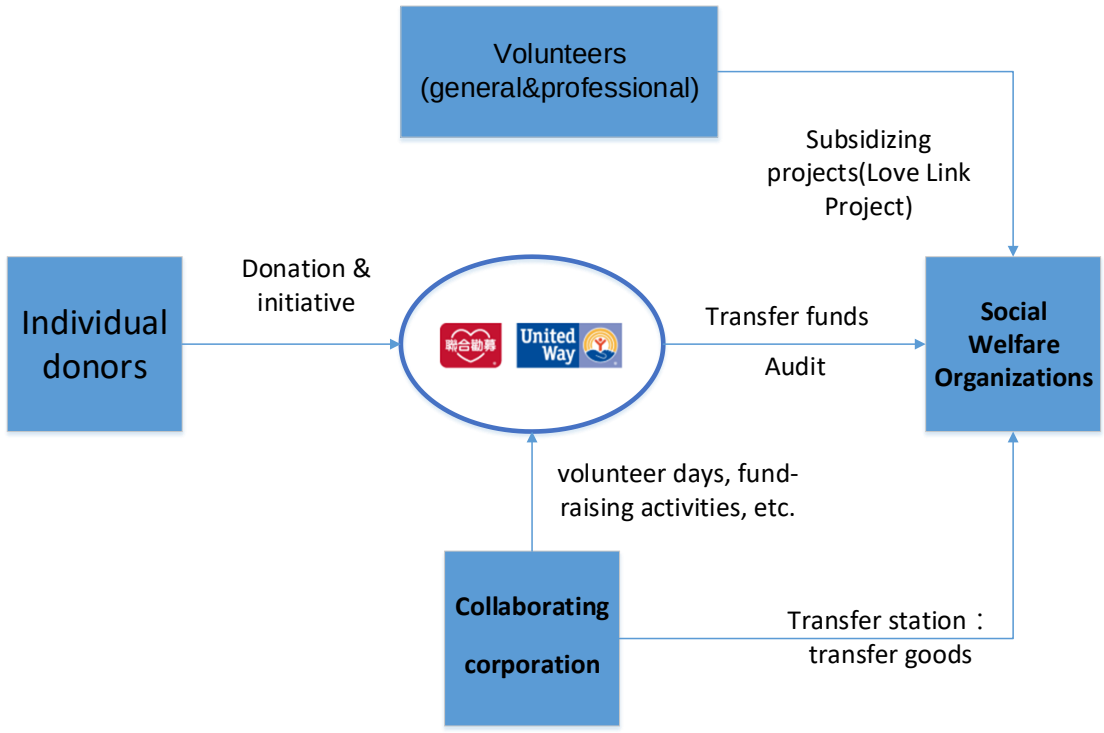
1. Donation & initiative: UWT raised funds, supplies and resources from the general public and companies through a variety of channels, and distributed resources to the underprivileged small-scale social welfare groups to improve the lives of the needed. For donation activities, UWT has also advocated social issues to make Individual donors not only to donate cash and goods but also to learn about Taiwan's social issues to influence the amendment of related laws and regulations in Taiwan.
2. Audit: Multi-disciplinary professionals are invited to act as review volunteers to reasonably allocate resources. In addition, we hope to demonstrate accountability through performance-oriented reviews, mid-term review and supervision (in written, face-to-face or conference form). In terms of assessment, it includes demand assessment, the professionalism in the service, the effectiveness of the service and the practical application of the subsidy, etc. The social

welfare group may adjust the organization structure and execution strategy and optimize the service delivery process based on the suggestions and feedback from the review volunteers.

3. Transfer Station: Since 2008, we have established a long-term supply donation platform — Supplies Transfer Station, in order to avoid over concentration of supply donations. A long term and stable match between supply and demand will maximize the effectiveness and influence of the resources. The operation is as followed: The donating companies donate their own products, including diapers, milk powder, salad oil, sanitary napkins and canned corn. UWT is responsible for the management of overall donations as well as the relationship between supply and demand, and companies such as HCT Logistics and Kerry TJ Logistics voluntarily delivered the donations to social welfare organizations based on different seasons. Through companies' core competences and UWT's professional resources, the supplies transfer station not only enables companies to donate supplies without worrying about donation being wasted, but also eases purchasing pressure of social welfare organizations on essential commodities and saves funds to invest in other support services.
4. Subsidizing projects (Love Link Project): Love Link is under the principle of "one expert member for one project", and is not only a support for social workers, but also leads the staff and organizations to reassess and adjust services through project implementation in order to focus on the concept of work and organizational direction. Love Link aims to provide long-term and stable resources. We invited social welfare groups to propose a three-year service vision with detailed planning. In terms of the subsidy, UWT's subsidies for each project were increased to NT$2 million per year. The overall budget and preparation of fund projects can be flexibly adjusted based on the service attributes of the project. In terms of professional supervision, UWT has appointed professional committee members to have regular and intensive intervention through individual supervision and group supervision. UWT has conducted activities such as sharing sessions and work

mode conferences, which provide platforms for social welfare organizations to share experiences on project implementation and allow members to provide feedback on the supervision process.

5. Collaborating with corporations: Collaboration with corporations mainly includes the following types:
   (1) Donations: Corporate donations, encouraging employees to donate.
   (2) Donation Initiative: The company initiates or collaborates with UWT to organize fund-raising activities such as public welfare road running, family volunteer days, public welfare fairs, and charity banquets.
   (3) Charity sales: The companies conduct various types of physical or online charity sales, and all or a certain percentage of the revenue are donated to charity.
   (4) Distributor collaboration: Companies provide public welfare (chain) access or platforms including: donation boxes, posting and setting marketing items, and online e-invoice donations. The distribution channels have enabled more response on public welfare and improved the benefits of UWT activities.
   (5) Supply donations: Long-term and stable donations of essential commodities, such as milk powder, diapers, white rice, canned food and shampoo etc...



2.2. Identification of Stakeholder

2.2.1. Who is the Stakeholder?

The first and most critical step for SROI is to determine stakeholders within the scope of the project and activity. We effectively identify stakeholders in the event through three major steps.

1. Analysis of the scope of the activity
2. Verification with reference to the guidelines of AA1000 Stakeholder engagement standard (2015)
3. Continuous amendments during stakeholder engagement. During this phase, open questions are first discussed with stakeholders. For example, we will ask the stakeholders questions such as: Who do you think will be changed or affected by UWT's event? After that, we will ask a closed question: Are there any omissions in the list of stakeholders? During this phase, we have many different discussions and exchanges. For example, the majority of stakeholders have pointed out that beneficiaries of the final project shall be the main stakeholders. However, it is still necessary to consider the actual situation when making the decision.

In the first step, the activity executor and the staff who may be affected by the activity are included in the list of stakeholders[3]. At this phase of

[3] Standard on applying Principle 1: V Involve stakeholders Version 2.0, Page 6.

engagement, we divide two groups of stakeholders-those who are directly affected and those who are indirectly affected.

1. Directly impacted (first stage):
   (1) UWT's resource providers, i.e. those that input resources, are all stakeholders that directly come in contact with UWT, and include Individual donors, Collaborating corporations, and General volunteer.
   (2) UWT's resource requesters, i.e. core users of resources, are all stakeholders that directly come in contact with UWT and the subjects that make changes, and include Organizations received subsidies for projects and Organizations received supplies.
2. Indirectly impacted (second stage): Stakeholders impacted in the second stage are directly impacted by changes to stakeholders impacted in the first stage, and they also make changes. Stakeholders that are indirectly impacted are also resource requesters, and include beneficiaries of organizations' service and their family and friends, caretakers, and other activity participants.

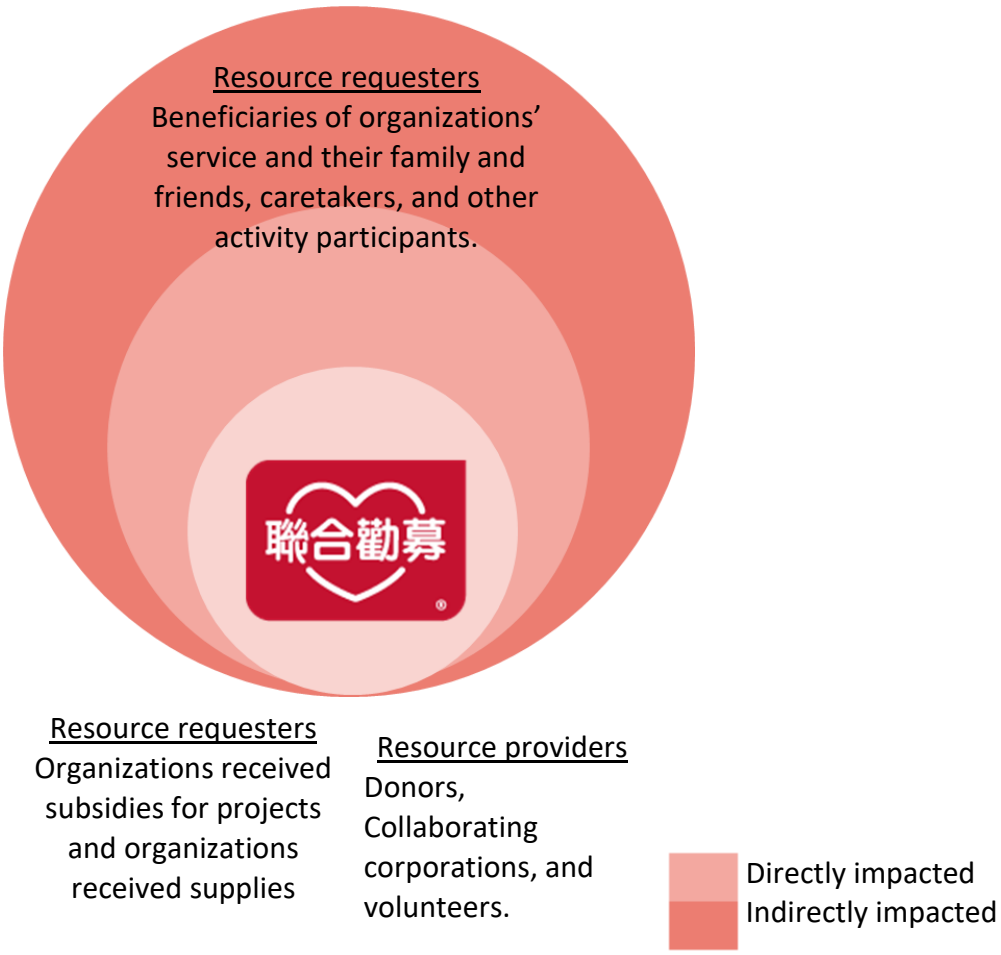


Figure 2 Project Scope

After initially defining the stakeholders that may be affected by UWT, we distinguish subgroups of stakeholders are continuously revised and positioned them in the process of negotiation and project analysis.

2.2.2. Reconfirmation of stakeholder identification (2nd and 3rd step)

We refer to the guidelines of AA1000 Stakeholders engagement standards (2015) for reconfirmation of stakeholder identification to fully implement the principle of stakeholder participation. We reconfirm that the list of stakeholders is highly related to this project in accordance with the guideline principles. According to this guideline, stakeholders are referred to as all persons, groups or organizations that may influence or be influenced by project activities. The purpose of the engagement is to allow stakeholders to conduct the calculation process and results of the project.

Purpose, Scope and Stakeholders[4]

[4] Refer to *AA1000 Stakeholders engagement standards* (2015)

We completed the following analysis and judgment based on the five identification principles proposed based on the guidelines:

Principle[5]	Description	Identified stakeholders
Dependency	Groups or individuals who are directly or indirectly dependent on the organization's activities, resources, products or services, or on whom the organization is dependent in order to operate	Organizations received subsidies for projects, Organizations received supplies, Individual donors, Collaborating corporations, General volunteer
Responsibility	Groups or individuals to whom the organization has, or in the future may have legal, commercial, or ethical responsibilities	Organizations received subsidies for projects, Organizations received supplies, Individual donors, Collaborating corporations, General volunteer
Tension	Groups or individuals who need immediate attention from the organization with regard to financial, economic, social or environmental issues	Organizations received subsidies for projects, Organizations received supplies, beneficiaries of organizations' service
Influence	Groups or individuals who can have an impact on the organization's or a stakeholder's	Organizations received subsidies for projects, Organizations received supplies, Individual donors, Collaborating corporations,

[5] *AA1000 Stakeholders engagement standards* (2015) 3.3.2 Stakeholder Identification (p.17)

Principle[5]	Description	Identified stakeholders
	strategic or operational decision-making	General volunteer
Diverse perspectives	Other individuals and groups who may be influenced due to other comprehensive factors	Beneficiaries of organizations' service, and their family and friends, caretakers, and other activity participants, etc.

In the third phase, through open and closed interviews with stakeholders, we discovered that the purpose of UWT's main subsidiary is to support human resources of the Organizations received subsidies for projects. Therefore, the Social workers in organizations received subsidies for projects will also be affected and changed. De facto, they are categorized as an independent group of stakeholders. The majority of stakeholders include the ultimate beneficiaries of the project and the companies that donate supplies. However, they are excluded for several reasons. Please refer to the analysis in section 2.2.3 of this project.

2.2.3. Inclusion and exclusion of stakeholders

After identification of the above-mentioned stakeholders, the first step of engagement data collection is through one-to-one interviews, and, for several reasons, the above-mentioned stakeholders are included or excluded from the calculations of this report. The types of each group and the reasons for inclusion or exclusion are described as follows.

- Included

We identified different types and roles of stakeholders based on project characteristics, and conducted interviews to understand if they experienced material changes, using this as the basis for inclusion.

Stakeholder	Subgroup	Project role		Reason(s) for inclusion
Social Welfare Organizations	Organizations received subsidies for projects	Resource requester	Proposes a project to apply for subsidies from UWT, and then implements the	From the interviews to major influencers, we found that UWT's

Stakeholder	Subgroup	Project role		Reason(s) for inclusion
			project after receiving subsidies.	resources caused a significant change in organizations, so they were included based on the principle of materiality.
	Organizations received supplies		Requests supplies from UWT and then receives and uses supplies.	
Social workers in organizations received subsidies for projects	NA	Beneficiary	From the perspective of the social workers working in the organizations that received subsidies for Projects, the collaboration with UWT maximizes the effectiveness of the resource, increasing the enthusiasm of those social workers.	From interviews, we discovered that social workers can significantly improve their work enthusiasm under high a success rate of organization projects. Hence, the social workers are included as stakeholders.
Individual donors	NA	Resource provider	Makes donations to UWT and are the main source of UWT's funds.	From the interviews we found that there was a significant positive psychological

Stakeholder	Subgroup	Project role		Reason(s) for inclusion
				and intellectual change in Individual donors when they make donations to UWT, so they were included based on the principle of materiality
Collaborating corporations	NA		Co-organizes a variety of activities with UWT (such as: supplies deliveries, volunteer day, and fundraising activities), and provides income from the abovementioned activities or their expertise to UWT.	From the interviews we found that the brand image and employee knowledge of companies collaborating with UWT both significantly improved. Hence, Collaborating corporations were included based on the principle of materiality.
Professional volunteers	Censoring Committee Member		Use social work expertise to review projects and assist UWT in deciding	From the interviews we found that General volunteer

Stakeholder	Subgroup	Project role		Reason(s) for inclusion
			which projects to subsidize.	gain practical experience and a sense of satisfaction in the service process, so they were included based on the principle of materiality.
	Audit Committee Member		Uses accounting expertise to assist in the verification of projects.	
General volunteers	NA		Provides time or expertise to UWT, such as: Legal advice, administrative support, etc.	
UWT	NA		Provides funds and matches resource requesters with resource providers.	Main investor

- Subgroup Identification:

We looked further into stakeholders that were included through interviews and literature review, and identified possible subgroups. We sampled stakeholders based on possible conditions to ensure that outcomes of stakeholders with different backgrounds, gender, age, and years of collaboration are all taken into consideration.

Stakeholder	Subgroup	Potential subgroups	Results Identification
Social Welfare Organizations	Organizations received subsidies for projects	Different in type of beneficiaries of organizations' service , subsidies as a percentage of the group's overall	After interviewing Organizations received subsidies for projects or

		budget, and years of collaboration	receiving supplies, we found that UWT's main impact is on organization operations and employee knowledge. The outcome does not change as a result of differences on the left, so they are not further divided into subgroups.
	Organizations received supplies	Beneficiaries of organizations' service, types of supplies received, and years of collaboration	
Social workers in organizations received subsidies for projects	NA	Age, gender, management level	From interviews, we discovered that there was no difference between social workers of different ages, genders, and management levels. Thus, they were not further divided into subgroups.
Individual donors	NA	Age, gender, and type of donation (periodic/one-time)	After interviewing Individual donors, we found that despite the different age, gender, and types of

			donations, their motive for choosing UWT and the changes in emotions and awareness are similar, so they are not further divided into subgroups.
Collaborating corporations	NA	Form of collaboration (provides platform, business collaboration, co-organize activities), years of collaboration, company scale, and industry category	UWT works with companies in different ways, but in the process of interviewing corporations, we found that UWT's professional skills and brand recognition have a similar outcome in terms of changes to corporations, and the changes do not vary because of the form of activities or length of collaboration. Hence, Collaborating corporations are not further divided into subgroups.

Professional volunteer	Censoring Committee Member Audit Committee Member	Profession, participation, years of collaboration, and gender	In the process of interviewing Professional volunteer, we found that despite their different professional background and skills and form of participation in UWT activities, their identification with UWT, and inputs, and changes are all very similar. Hence, they are not further divided into subgroups.
General volunteer	NA	Age, gender, years of service, and service frequency	General volunteer vary greatly in terms of age and gender, but they have similar roles and perform the same work at UWT, so the interviews found similar changes. Hence, they are not further divided into subgroups.

■ Excluded

In the phase 1 interviews, we interviewed almost all stakeholders who may be impacted, and excluded stakeholders who showed no significant changes or were irrelevant to the project scope. For stakeholders that are hard or costly to engage (such as: beneficiaries of organizations' service), we still discussed with UWT representatives suitable for interview, and referred to literature to understand their possible changes. These were included in the sensitivity analysis. The stakeholder engagement process and reasons for exclusion are described below.

Stakeholder	Number of People Engaged	Reason for exclusion	
Beneficiaries of organizations' service	13	Out of scope	Please refer to the chapter 1.3 Limitations of the Study.
Social welfare organizations that only participate in corporate volunteer day	2	Avoiding double counting	Besides providing support through donations and supplies, UWT also provides matchmaking opportunities for social welfare organizations and corporate volunteers. Volunteer teams formed by employees visit social welfare organizations to participate in short-term, one-time service activities. Such organizations are mostly Organizations received subsidies for projects, and from the interviews we found that volunteer day activities to not produce additional outcomes. Hence, they were excluded based on the principle of materiality.

Stakeholder	Number of People Engaged	Reason for exclusion	
Corporate donors	3	No change	Companies donated to UWT through automatic transfers and did not co-organize activities with UWT, so they did not have the opportunity to gain a better understanding of UWT or social issues. After interviews we found there were no significant changes, so they were excluded based on the principle of materiality.
Corporate supplies donor	2	No change	From the interview we found that donated supplies were mostly defective goods from the production process, products nearing expiration, or inventory. Companies that donated supplies indicated that even if they did not donate to social welfare organizations through UWT, they would search for other suitable recipients. Deadweight was 100% and there was no change in the companies, so the companies were excluded.
Short-term administrative volunteer	1	No change	This type of volunteer mainly provides one-time administrative support (such as: checking the numbers for Taiwan's receipt lottery, packaging, etc.), or only volunteers to meet service hour requirements of their school. Their participation is short-term and their connection with UWT is weak. According to the interview, there were no material changes

Stakeholder	Number of People Engaged	Reason for exclusion	
			and this type of stakeholder was therefore excluded based on the principle of materiality.

2.3. Stakeholder Engagement

2.3.1. The importance of stakeholder feedback and information accuracy

The most important principle of SROI is stakeholder engagement. For the stakeholder engagements, we developed an engagement strategy according to UWT's business model and stakeholder feedback:

Engagement materiality and data resolution requirements: The major stakeholders directly affected by this project are the direct source of social value and are highly correlated with the calculation. Thus, we determine that the feedback from those stakeholders to be of great significance, based on the principle of materiality. And in order to verify the results, the required data resolution is relatively high. Since the relatively high level of data resolution, the effective confidence interval must be maintained within 5% under the assumption that the meaning of this project is the meaning under the statistical sampling.

Stakeholder and Management Requirements	Materiality	Data Resolution Requirements[6]
Resource requesters • **Organizations received subsidies for projects: Main beneficiaries of UWT and the main research subjects of the project.** • **Organizations received supplies: Supplies are another way for UWT to allocate social resources.**	High	High

[6] Please refer to Appendix 3 for the number of stakeholders engaged.

Understanding whether UWT's supply transfer mode will influence the Organizations received supplies could support optimization of the company's business model. • **Social workers in organizations received subsidies for projects: UWT provides performance measurement systems and assistance, which increases the enthusiasm of social workers of Organizations received subsidies for projects, and assists understanding performance measurement changes for first line staff.**		
• **Donors (including individuals and companies): Donors have different forms, frequencies and depths of relationships with UWT. However, understanding the influence of UWT on donors will help us to respond to donors' motivations and requirements in order to increase their willingness to donate and achieve corporate sustainability.** • **Volunteers (Professional volunteers, General volunteer): UWT relies on Professional volunteer**	High	High

(Audit Committee Members, Censoring Committee Members) for professional review, whereas General volunteer assist UWT's administrative affairs. UWT also relies volunteer on business operating. Therefore, understanding the influence of UWT on volunteers will help us to maintain relationships with volunteers for mutual collaboration.		

2.3.2. Engagement Method:

Due to restricted human resources for project execution and time constraints of social welfare organizations, we are unable to conduct large-scale, one-to-one interviews. However, we have adopted an engagement process in four phases in order to reduce the risk of sampling errors caused by the sampling process.

Stage	Tasks	Purpose
1	Interviews	Interviews assisted to understand the extent of changes in stakeholders and include or exclude stakeholders based on the principle of materiality.
2	Questionnaire	The questionnaire was designed based on outcomes identified during preliminary interviews, and was widely distributed to stakeholders to verify that the outcomes did indeed occur, financial proxies, and impact factors
3	Verifying Outcomes	Whether or not the calculation results above (including chain of events, outcomes, financial proxies, relative value of outcomes, and impact factors, etc.) match stakeholders' experience is verified through interviews with each type of stakeholder. Any concerns or contradictions

Stage	Tasks	Purpose
		between results are also clarified during this stage of interviews.
4	Report verification	Finally, important contents within the report will be discussed and verified with major stakeholders: the Organizations received subsidies for projects, Organizations received supplies, and General volunteer.

2.3.3. Determining Sample Size and Adjusting Sampling Error

UWT activities affect many stakeholders, and too much cost and time will be spent on one-to-one stakeholder interviews. Therefore, we conduct our surveys and research via sampling, and reduce sampling errors through multiple phases of engagement. The decrease of sampling error indicates the cognition of each stakeholder group, the occurrence of the outcome, outcome evaluation and duration are of higher consensus.

The number of engagement stakeholders and number of questionnaires in the four phases are described as follows:

Stake holders	Subgroup	Total Population	Phase 1	Phase 2	Phase 3	Phase 4	No. of total engagement stakeholders
			No. of interviewees	No. of questionnaires	No. of interviewees	No. of interviewees	
Social Welfare Organization	Organizations received subsidies for projects	342	5	287	10	12	314
	Organizations received supplies	39	4	20	10	8	42
Social workers in organizations received subsidies for projects	NA	342	5	287	10	12	314
Individual donors	NA	45,938	9	91	9	0	109
Collaborating corporations	Collaborating corporations	20	11	0	10	0	21
Professional	Censoring	183	7	77	3	0	87

Stake holders	Subgroup	Total Population	Phase 1	Phase 2	Phase 3	Phase 4	No. of total engagement stakeholders
			No. of interviewees	No. of questionnaires	No. of interviewees	No. of interviewees	
volunteer	Committee Members						
	Audit Committee Members	12	3	0	3	0	6
General volunteer	NA	5	5	0	3	5	13
United Way of Taiwan	NA	1	1	1	1	1	4
Total No. of Stakeholder Engagement							910

We ensure that research quality and results can be verified by the use of the principles of statistics and probability. Take the 3 major stakeholder groups (groups with highest population, including the organization, social workers in organizations received subsidies for projects, and individual donors) for example: When we are engaging stakeholders, we approach senior managers, social workers and Individual donors in Organizations received subsidies for projects. There was a total population of 381 organizations, with 342 Social workers in organizations received subsidies for projects, while the number of Individual donors was up to 45,938 in 2017. Since we were unable to conduct one-to-one interviews for all stakeholders, we had to determine the confidence level for starting the second phase of the questionnaire. In the first phase of the interview, we discussed important key factors such as the historical changes of outcomes, the value of the outcomes, and evidence to verify the outcomes, and other key factors observed through different methods such as chats, exchanges, and open interviews according to different stakeholders. From the 90- to 120-minute interviews and exchanges, we summarize the occurrence of stakeholder outcomes as follows:

Organizations received subsidies for projects:

1. Improve operating stability of organization
2. Improve service quality
3. Receive external resources

Social workers in organizations received subsidies for projects:

4. Increased enthusiasm for work

Organizations that received supply

5. Improve service quality
6. Save cost for organization (human resource and supplies)

Donor

7. Gain sense of satisfaction and joy
8. Increase understanding of charity and social issues

In the first phase of the interview, only 9 organizations, social workers and donors in the Organizations received subsidies for projects are taken as reference on designing follow-up questionnaires for three main reasons:

1. During the interview, the same concepts and keywords are repeated between the nine stakeholder groups and individuals. In terms of practical experience, during the 90 to 120 minute

interview, if stakeholders do not have a high level of consensus, they may spread across 8 to 10 different discussion topics. However, the contents of the interviews all point to few outcomes, and the probability of repeated discussion about the same three independent outcomes by nine stakeholder groups is very small during the 90 to 120 minute interview. Hence, we conservatively set the eight topics that may be discussed in the 90 to 120 minute interview as the calculation basis. Consequently, this indicates that there is sufficient evidence and content in the designed follow-up questionnaire.

$3/8^{9}=0.039\%$

Even with the outcome of "increased enthusiasm for work", the probability is only:

$4/8^{9}=0.39\%$

On this basis, the organizations that received supply and their donors can all share the same principle and inference.

2. Questionnaires and follow-up verification are conducted to reduce sampling errors. In the final statistical results, it can be controlled within 5% confidence interval to ensure research quality and verifiability. For example, in the case of 381 Social workers in organizations received subsidies for projects, the confidence interval was approximately 9.18% under the first sample size of 9 organizations and Social workers in organizations received subsidies for projects. In the case where the 9 organizations and social workers replied with the same outcome, we added up to 49 interviewees to participate in one-to-one interviews or telephone interviews in the third and fourth phase 3 and 4 of the engagement process. Under the uniformity of 95% for the replies, the confidence interval has been effectively reduced to 5.7% (excluding questionnaires). After including the results of questionnaires, 95% of the stakeholders replied "agree" or "strongly agree" to the indicator, with confidence interval down to 1.08%, which was significantly lower than the confidence interval of 5%[7] set by the project.
3. Due to the large population of Individual donors, the population distribution is under the assumption of Central Limit Theorem in

[7] The calculation of confidence interval refers to the website" creative research systems". (https://www.surveysystem.com/sscalc.htm)

order to reduce sampling errors. Finally, the number of stakeholders which we approach through questionnaires and interviews reached 109, which far exceeded the requirement of 30 stakeholders under the Central Limit Theorem.

In summary, with rigorous probability and statistical tests, the sampling errors small enough to safeguard the research quality of this project.

Part 3 Theory of Change, Outcomes and the Chain of Event

3.1. Inputs and Outputs

3.1.1. Calculation of inputs

The project assesses the social impact of UWT's inputs in 2017 according to UWT's assistance to Organizations received subsidies for projects and Organizations received supplies, as well as the extended support actions from January 1, 2017 to December 31, 2017. We calculated the amount of social resources used in the project from the perspective of stakeholders. Input factors include:

1. Funds and supplies for the project
2. Human resources for the project
3. Voluntary support of social resources such as General volunteer and corporate donations

Stakeholder	Subgroup	Inputs			Source
		Measures	Input value (NT$)	Remarks	
Social Welfare Organizations	Organizations received subsidies for projects	• Funds • Human Resource	0	• Personnel expenses of social workers are already calculated as inputs of UWT • Self-raised funds input by groups are not within the project scope and are therefore excluded along with outcomes.	UWT provided data on self-raised funds of Organizations received subsidies for projects in 2017.
	Organizations received supplies	• Human Resource • Time	0		
Social workers in organizations received subsidies for projects	NA	• Human Resources	0	The human resource cost has been included in the inputs of UWT	
Individual donors	NA	• Funds (Donations)	0	Already included in UWT's inputs and calculated as 0.	NA
Collaborating corporations	NA	• Funds • Human Resource	8,241,833	• 6 Corporations organizing large	Interview statistics

Stakeholder	Subgroup	Inputs			Source
		Measures	Input value (NT$)	Remarks	
				activities * Average cost per large activity • 14 Corporations organizing small activities * Average cost per small activity	
Professional volunteer	Censoring Committee Member	• Human Resource •Time	0	Expert attendance fees paid by UWT were already calculated in UWT's inputs and is calculated as 0.	NA
	Audit Committee Member		0		
General volunteer	NA	• Human Resource •Time	20,349	• The total of 153 volunteer hours is based on the statistics of UWT • Minimum hourly wage was adjusted	The number of volunteer hours is based on the statistics of UWT.

Stakeholder	Subgroup	Inputs			Source
		Measures	Input value (NT$)	Remarks	
				to NT$133 in 2017	
UWT	NA	2017 Total expenses	293,054,064	Total expenses of UWT in 2017 announced on the official website	Total expenses of UWT in 2017
Total inputs			NTD 301,316,246		

3.1.2.Project Outputs

The output of this project refers to the actual performance of the activity.

Stakeholder	Subgroup	Outputs
Social Welfare Organizations	Organizations received subsidies for projects	• Subsidies in 2017: ■ Project: 428 ■ Group: 342
	Organizations received supplies	• Organizations received supplies: 39 • Delivery locations (including branches): 81 • Beneficiaries: 4,518
Individual donors	NA	• Individual donors: 45,938 • Individual donations: 21,415 • Total individual donations: $254,038,668
Collaborating corporations	NA	• Corporate donors: 38; forms of donation include: ■ Corporations matching employee donations: 11 ■ Logistics companies for the supplies transfer station: 2 ■ Corporate supplies donors for the supplies transfer station: 10 ➢ One-time donor of resources: 11 ➢ E-invoice donors: 13 ➢ Family day booths: 2 ➢ Distributor collaboration: 11 ➢ Technology collaboration: 4 ➢ Platform collaboration: 6 ➢ Strategic alliance: 1 ➢ Donations from product sales: 2 ➢ Corporate volunteer: 1 (The same company may engage in different forms of collaboration at the same time, so the forms of collaboration

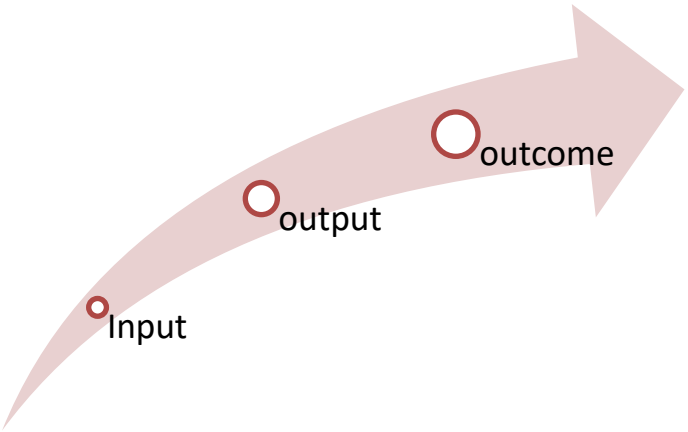
Stakeholder	Subgroup	Outputs
		is not equal to the total number of corporate donors)
Professional volunteer	Censoring Committee Member	During the mid-term and final review, Censoring Committee Members reviewed 428 projects proposed by 342 groups.
	Audit Committee Member	During audit meetings, Audit Committee Members audited verification sheets of 428 projects proposed by 342 groups.
General volunteer	NA	• Provided a total of 153 volunteer hours: ➢ General affairs volunteers 18 hours ➢ Translation volunteers 15 hours ➢ Legal affairs volunteers 60 hours ➢ Donation box volunteers 60 hours

3.2. Project Outcomes

Outcomes refer to the impact of activity interventions on stakeholders, such as improved physical health, enhanced quality of life, or increased sense of achievement. Outcomes are derived from the logical model under the theory of change to demonstrate the overall causal relationship between inputs, outputs and outcomes and how the changes of stakeholders have happened. The project understands the occurrence of change in stakeholders not only by interviews and questionnaires, but also with reference to SROI reports and research papers related to similar topics. This ensures that potential major outcomes and negative outcomes are not omitted, and enables us to clearly analyze the evidence of the outcomes.

3.2.1 Theory of Change

The theory of change is an in-depth description and analysis of the overall causal relationship and how the changes of stakeholders have happened. Through the application of the logical model, we draw a chain of results from the input and output to the outcome from the perspective of stakeholders.



The 3 phases allow us to understand the outcome development of stakeholders, and to verify the negative impact of the project:

In this report, we refer 5 literatures from Taiwan.

1. Literature review: We refer to research outcome designs of local and international research literatures as a guideline to interview stakeholders in the engagement process. The interview guidelines enable us to quickly focus on topics to be discussed with stakeholders. It also allows us to understand the perspective of stakeholders and discuss the project from the stakeholders' point of view.

   In the UWT's projects, we mainly refer to five academic literatures in Taiwan[8].

   For example, four types of public welfare projects groups and organizations are more dependent on resources, including "Maternal, Child and Youth Welfare", "Benefits for the Physically and Mentally Disabled", "Elderly Care, Community Care Services", and "Emergency Assistance"[9]. The four types of public welfare projects are also UWT's main donation and support targets. Hence, we expect stakeholders to have higher marginal benefits from resources. This is consistent with the research results that showed highest rating from stakeholders for the outcome of "increasing the organizational stability".

   Also, in terms of the social worker in the Organizations received subsidies for projects, the government's additional reimbursement process for resources will add workload to social workers, and will often reduce the enthusiasm of social workers[10] when their actual

[8] Please refer to paper no. 14 to 18 in appendix 5.
[9] Please refer to paper no. 14 in appendix 5.
[10] Please refer to paper no. 16 in appendix 5.

income is inconsistent with the receipt. With UWT's support and supervision, this situation is likely to be avoided. These also stimulate creativity of social workers in a better working environment and improve communications and exchanges between staffs. During the engagement process of social workers, we discovered that this process significantly improved the work enthusiasm of social workers.

The relationship between research results and the academic research literatures is used to design and conduct our project research. Literature can provide proper views for the report, which allows us to have a direction for the discussion with stakeholders, and enables us to establish the chain of events of stakeholder outcomes.

2. The designed interview will be conducted with open questions instead of interrogating stakeholders to discuss the contents and implementation of the project with stakeholders. The discussions with stakeholders will include inputs, outputs and the outcomes. The discussion will be conducted backward- from outcomes to the inputs in order to verify that there are no major omissions within the chain of events of stakeholder outcomes.

   For example, in the organizations that received supply, we first discuss the outcome of "improve service quality" based on UWT activities. It involves the procurement of supplies donated to organizations that received supply, saving the time and money for raising funds, which enables the organizations that received supply to have the time and money to input services, and thereby improve service quality. Next, we will discuss the overall organization's service abilities. For example, in the organizations serving the elderly, the main factor for service quality is the amount of time spent on companionship and care services for the elderly. Afterward, we will discuss the key factors contributing to time saving, which can often be linked to UWT activities. Therefore, we can prove the occurrence of the comprehensive chain of events.
3. At the beginning of the interviews, discussion contents are not the same. According to the feedback of the stakeholders, we will adjust the contents during the discussion in a rolling manner. By the end of the interviews, there will be a more comprehensive mapping of outcomes based on the chain of events.

3.2.2 Stakeholders Outcome

After the four phases of the engagement process, we will perform surveys and verify stakeholders with the outcomes based on the chain of events, in order to obtain the final stakeholder outcomes:

Stakeholder	Subgroup	Outcome	No. of Outcomes	Summary of the chain of events[11]
Social Welfare Organization	Organizations received subsidies for projects	Improve operating stability of organization	338	UWT provides subsidies for the social worker salary -> avoid insufficient social worker salary -> avoid the suspension of services -> services can be continuously provided -> projects are supported by UWT through performance evaluation and strategies -> lift the pressure of social worker turnover and reducing the need to seek additional funding -> Improve operating stability of organization UWT provides subsidies for the social worker salary -> expand the scope of their services and increase innovative services -> strengthen their projects design and management abilities -> Improve operating stability of organization
		Improve service quality	341	UWT provides subsidies for the staff costs on human resources -> expand the scope of their services and increase innovative services -> strengthen their projects design and management abilities -> Improve service

[11] For detailed chain of events, please refer to appendix 4.

				quality Participate in UWT's review -> obtain professional advice for projects design -> adjust and optimize services based on professional advice -> apply relevant experience on UWT and non-UWT projects -> optimize the design and management ability of the organization projects -> Improve service quality Participate in the Organization Exchange Seminar for Love Link project -> communicate with other organizations to learn more experience -> adjust and optimize services based on communications and exchange -> apply relevant experience on UWT and non-UWT projects -> optimize the design and management ability of the organization projects -> Improve service quality
		Increase in external resources	331	Participate in UWT's review -> obtain resources through the review -> confirm the ability and image of the organization -> improve positive image of the organization -> attract more

				resource providers -> Increase in external resources
	Organizations received supplies	Improve service quality	39	Supplies donated from UWT -> save time, money and labor for raising funds -> time, money and human resources can be focused on client service -> Improve service quality Supplies donated from UWT -> allow the use of UWT supplies by the client -> lift pressure and improve the life of clients -> Improve service quality
		Save cost for organization	39	Supplies donated from UWT -> save time, money and labor for raising funds -> allow stakeholders to focus on obtaining supplies not provided by UWT -> reduce the risk of failure and the human resources on gathering supplies -> Save cost for organization Supplies donated from UWT -> save time, money and labor for raising funds -> allow stakeholders to focus on obtaining supplies not provided by UWT -> increase utilization of supplies and efficiency of the organization -> reduce service costs

Social workers in organizations received subsidies for projects	NA	Increase enthusiasm for work	327	Introduce UWT's logical model performance evaluation system -> promote innovative ideas from social workers on project implementation -> improve communications and exchanges between staff -> increase sense of identification and achievement of social workers -> Increase enthusiasm for work
Individual donors	NA	Gain sense of satisfaction and joy	45,433	Understand UWT from various information -> donations to UWT -> feedback from UWT -> trust the accountability mechanisms of UWT -> believe that using UWT as a channel will spread their good intentions to more aspects of society
		Increase understanding of charity and social issues	42,911	Understand UWT from various information -> donations to UWT -> feedback from UWT -> know more about UWT related activities -> more actively show concern on aspects related to charity and social issues -> Increase understanding of charity and social issues
Collaborating corporations	NA	Improve brand image	20	Making contact with UWT -> learn about the accountability mechanisms of UWT -> cooperate with UWT -> plan on innovative and attractive charity and fund-raising activities in

				cooperation with UWT -> organize innovative and attractive charity and fund-raising activities in cooperation with UWT -> opportunities for exposure on social media -> allow more people in society to know about the social support from UWT and Collaborating corporations -> Improve brand image
		More engaged and committed staff	20	Making contact with UWT -> learn about the accountability mechanisms of UWT -> cooperate with UWT -> plan on innovative and attractive charity and fund-raising activities in cooperation with UWT -> organize innovative and attractive charity and fund-raising activities in cooperation with UWT -> employees participate in UWT activities -> increase understanding of charity and social issues from employees -> implement social care in their own daily lives -> More engaged and committed staff
Professional volunteers	Censoring Committee Member	Improve research ability	183	Participate in UWT's review activities -> reading materials and discussions within the organization -> in-depth understanding of

				challenges and practical activities of the organization -> provide professional advice and participate in discussions -> accumulate practical experience -> integrating theoretical knowledge and practical experiences -> Improve research ability
		Improve consulting and teaching skills	178	Participate in UWT's review activities -> reading materials and discussions within the organization -> in-depth understanding of challenges and practical activities of the organization -> provide professional advice and participate in discussions -> more practical experience for consulting and teaching - > Improve consulting and teaching skills
		Increase sense of achievement	183	Participate in UWT's review activities -> reading materials and discussions within the organization -> in-depth understanding of challenges and practical activities of the organization -> provide professional advice and participate in discussions -> the organization accepts recommendations from committee members -> significant improvement on the

				organization's operating performance due to recommendations from committee members -> Increase sense of achievement
	Audit Committee Member	Increase professional skills	8	Participate in UWT's audit activities -> more opportunities to contact with NPOs -> gain more opportunities on NPO inspections and communications on professional aspects related to accounting and tax planning of NPOs -> expanding their own expertise from business accounting to NPO accounting -> Increase professional skills
		Increase awareness of social care	12	Participate in UWT's audit activities -> more opportunities to contact with NPOs -> more knowledge on practical operations of the organization -> increase understanding of charity and social issues -> increase willingness to participate in social and public welfare activities -> Increase awareness of social care
		Increase experiences and understanding of charity	12	Serve as Audit Committee Member>participate in audits>become familiar with different types of groups>gain a better understanding of charity and social issues>Agree with UWT's

				ideals and system>Actively share charity ideals and experience during teaching, speeches, and contact with customers>Increase experiences and understanding of charity
General Volunteers	NA	Gain sense of satisfaction and joy	4	Participate in UWT volunteer activities -> increase understanding of charity and social issues -> feel that their contributions can solve social issues -> feel that what they do while volunteering is meaningful -> Gain sense of satisfaction and joy
		Cherish what they have	3	Participate in UWT volunteer activities -> increase understanding of charity and social issues -> understand that they own sufficient resources -> cut down on unnecessary spending -> Cherish what they have

- Negative outcomes

In the process of literature studies, we did not find any research literature related to negative impacts on stakeholders from donations, professional advice and reviews. In contrast, negative impacts of social welfare organizations in Taiwan are focused on the public disclosure of financial information, governance and religious issues. All those impacts are not related to this project.

Although research literature indicates that there is no negative impact, we still discuss the negative impacts on stakeholders in our project. The discussion will be conducted with open questions on whether there are negative feelings resulted from the organization, general volunteer, and other stakeholders, as well as the negative impact of UWT activities. Almost all stakeholders believe that there is no negative impact. We will still redesign questions to verify that no negative impact has occurred. We will draw outcomes related to the negative impact of NPOs from research literature, news and social media, such as misuse of donations, time consuming and resource intensive reviews, tedious reimbursement processes, and unprofessional or arbitrary review committee members. We discuss questions with stakeholders based on the above possible negative outcomes in a comprehensive chain of events. Similarly, all stakeholders have clearly denied and rectified the assumption of negative impacts. Under the discussion of positive and negative aspects, all stakeholders denied the assumption of negative impacts. Hence, we can assume that negative impacts are relatively small.

In the follow-up open anonymous questionnaire, we discovered that:

1. The reply of “disagree” and “strongly disagree” accounted for no more than 1% of all outcomes in the completed questionnaires.
2. After the follow-up open questionnaire surveys on negative impacts, five social workers in organizations received subsidies for projects stated that the review mechanism has imposed heavy workloads. However, there is no quantitative information related to the heavy workloads.
3. In phases 3 and 4 of the engagement process, negative impacts were also added in the questionnaire for stakeholders, but did not receive replies on significant negative impacts.

   The reply of 5 social workers only accounted for 1% of the population of 342 social workers, and it is also difficult to track the anonymous

questionnaire. In terms of the statistical accuracy of positive outcomes, to be regarded as outcomes of this project report, positive outcomes must be agreed by 9 stakeholders -> with significance on the indicators and questionnaire surveys -> the engagement for reconfirmation -> the engagement for verification in the reporting phase. If negative outcomes are only from anonymous questionnaires, and are added to the calculation without further verification, it will cause an imbalance of materiality between positive and negative outcomes. However, the negative outcomes from the 5 social workers are included in the sensitivity analysis, with displacement as a parameter for adjusting the outcome value of the Social workers in organizations received subsidies for projects, in order to reflect possible negative outcomes.

According to the aforementioned engagement and research process, we analyzed the outcomes based on the chain of events, and some stakeholder opinions are as follows:

- Organizations received subsidies for projects

Background

In order to collect representative and reliable information, we interviewed organizations of various project types, clients, and years of cooperation to understand the impact of UWT activities. The interviewees for each group are all managers and social workers in organizations received subsidies for projects, who are responsible for the UWT project, as well as the management and operation of the organization. Social workers are also responsible for writing proposals, applications, project implementation, preparing information for reviews, and closing the case. Interviewees in the management level have more understanding and experience on operations of the Organizations received subsidies for projects, and have collaborated with UWT many times. Hence, their replies are fairly representative.

Outcomes

- **Improve operating stability of organization**

  Social workers that were interviewed stated that UWT mainly uses its funds to subsidize social worker salaries. This is an item not covered by subsidy projects of the government or other enterprises, but it is indispensable to organizations for providing services. Especially to small and medium-sized organizations that may not be able to continue operating without social workers. Therefore, subsidies from UWT will allow organizations to avoid suspending or reducing services due to the lack human resources. Most organizations have worked with UWT for numerous years, and it has provided the organizations with a stable long-term source of funding, lifting the pressure of social worker turnover and also reducing the need to seek additional funding. This allows organizations to focus on steadily providing services, which will improve operating stability of organization.

- **Improve service quality**

  Organizations that were interviewed indicated that UWT requires them to design projects based on an outcome-oriented logical approach. During review, committee members and UWT both provide their professional advice for projects design, and this strengthens their projects design and management abilities. Organizations can use this ability in UWT and other projects, and

they can even expand the scope of their services, increase or optimize services, and provide better, more complete services to beneficiaries.

- **Increase in external resources**

  Organizations that were interviewed indicated that UWT has a certain level of brand recognition and credibility in society. Organizations will more easily gain the trust of the public during promotions or when searching for resources if they are receiving subsidies from UWT, and this will increase their opportunities for gaining external resources, such as: more easily raise funds, collaborate with the government in projects, and gain volunteers or supplies.

  Furthermore, some organizations will participate in the sharing and exchange events organized by UWT, and will share the goals, implementation method, and outcomes of their projects during the events. The process helped them learn about the approaches of other organizations in implementing plans. One of the organizations that was interviewed indicated that it usually provides services in its own community, and it was a rare opportunity to become acquainted with other organizations. UWT provides an online resource platform for exchanges and to learn from the experience and resources of other organizations. This created resource transfer or matchmaking opportunities and allowed them to gain more external resources.

What do stakeholders say:

- Organization 1: UWT implements an outcome logic assessment model with emphasis on long-term benefits, and requires us to design projects based on the benefits we want to achieve, increasing our logical thinking ability related to projects. In the past, we simply implemented projects through activities and only used KPI. Taking on a UWT plan is a very good challenge.
- Organization 2: In the past, the organization would take on a government project when it wanted to learn. The government has already planned the framework, and all you needed to do was complete the project. You did not need to ponder on how to make improvements. Working with UWT made the organization think more about projects as a whole. People who like to learn or research will be willing to take on UWT plans, and employees more frequently engaged in discussions with each other. The entire wall was often covered in everyone's ideas. The organization seemed to be more motivated. In the past, maybe only the interviewee would do very well, but now the entire office will engage in discussion and make revisions,

changing overall project implementation. There was a clear line between expertise in the past, but the services were all provided to the same subjects, now professional conversations, team creativity, and professional cooperation have all increased.

- Organizations received supplies

Background

Supplies are donated to placement institutes of social welfare organizations, and not like food banks donating to individuals or households. Each year is divided into four quarters for organizations to make requests for supplies, UWT estimates the reasonable amount of supplies based on the number of people served and the type and quantity of supplies, and then distribute corporate resources according to the needs of social welfare organizations, using logistics management for supplies delivery. After groups receive supplies, they can provide supplies to beneficiaries of organizations' service.

Outcomes

- **Improve service quality**

  Organizations that were interviewed indicated that after receiving supplies, they use the supplies to provide services, and social workers can focus more on the service and organize more activities or courses for beneficiaries of organizations, thereby improving service quality.

- **Save cost for organization**

  Organizations that were interviewed indicated that in the process of communicating and cooperating with UWT, the stable supply of supplies from UWT allowed organizations to save funds and human resources on purchasing and gathering supplies. Overall, it reduced the original cost of their work.

What do stakeholders say:

- Organization 3: Due to the stability and variety of supplies provided by UWT, if you have UWT supplies, you can reduce the pressure of seeking human resources and supplies each year. For example, you would not need to search for detergent or diapers for the client, and the time you save can be used to provide other services.
- Organization 4: UWT provides relatively stable supplies. Without UWT supplies, we would need to gather the supplies

ourselves or spend more human and material resources to raise funds.

■ Social workers in the Organizations

Background

The interviewees for each group are social workers hired based on the UWT projects. Those social workers are responsible for the UWT project, as well as the management and operation of the organization. Social workers are also responsible for writing proposals, applications, project implementation, preparing information for reviews, and closing the case. Interviewees in the management level have more understanding and experience on operations of the Organizations received subsidies for projects, and have collaborated with UWT many times. Hence, their replies are fairly representative.

- **Increased enthusiasm for work**

  Since UWT established specialized mechanisms for projects design and outcome follow-up, social workers must set specific goals for service projects and infer possible changes, giving social workers the opportunity to brainstorm and discuss how to use innovative methods to execute and design projects. This increases their commitment to each other and their work, Increased enthusiasm for work and willing to continue exerting their efforts. When social workers see that optimizing projects makes greater change in beneficiaries of organizations, it gives them a greater sense of achievement and confidence, allows them to recognize the value of their work and their capabilities, and makes them more enthusiastic towards work.

■ Individual donors

Background

Over 80% of funds raised by UWT comes from donations from the public. These Individual donors contribute what they can through regular or one-time donations, and learn about the changes made through their donations from the service outcomes or financial reports announced by UWT.

Outcomes

- **Gain sense of satisfaction and joy**

Most of UWT's Individual donors have a basic understanding of UWT and choose to donate to UWT because they identify with UWT's ideals and operating mechanisms. Individual donors that were interviewed pointed out that they trust the mechanisms of UWT, and believe that using UWT as a channel will transform their assets into donations with more social meaning, spreading their good intentions to more aspects of society and realize the ideal that "It is more blessed to give than to receive." In the process they gain the happiness and satisfaction from helping others and become more thankful for what they have.

- **Increase understanding of charity and social issues**

  Individual donors that were interviewed said that they began to understand the types and current status of social welfare organizations in Taiwan by following UWT activities. This broadened their eyes and led them to more actively show concern and gain better understanding of surrounding charity or social issues.

What do stakeholders say:
■ Donor 1: I will pay more attention to what UWT is doing, and also the activities of other NPOs. I am the chairperson of my company's executive committee, and will also notice which public welfare organization my company is working with this year. ■ Donor 2: Donations allow me to help others or learn how to help others. I make donations in hopes of helping more mothers in the same situation as me. Even though I do not feel as if my economic condition is very stable, I want to help more underprivileged children in hopes of making their lives or abilities better.

■ Collaborating corporations

Background

UWT collaborates with companies to meet fundraising requirements, raise brand recognition, and spread the concept of charity. Forms of collaboration include large and small UWT activities, donations from employees and companies, supplies donations, e-invoice, channel platform and technology collaboration, strategic alliance, booths, and volunteer day. UWT often engages in different forms of collaboration

with the same company. The different forms of collaboration achieve win-win for UWT and companies.

Outcomes

- **Improve brand image**

  Companies that were interviewed stated that UWT is an expert in charity services, while the companies are experts in technology and business. Collaboration with UWT combines the expertise of both parties for them to complement each other. Besides providing UWT with donations and allowing UWT to improves its business model, this also allows companies to design different, more creative, and more appealing charity projects. Joint promotion by both parties often attracts more employees, consumers, donors, customers, and the public to make donations, and creates a win-win situation for both parties. Due to the brand recognition and credibility of UWT, collaboration with UWT increases companies' sense of responsibility towards and emphasis on social welfare, which improves the company's brand image in society.

- **More engaged and committed staff**

  In the process of working with UWT, internal promotion of project contents, education and training, and actual participation in volunteer day all give employees the opportunity to learn more about the ideals and operations of UWT and public welfare organizations, the difficulties and needs of the underprivileged, which will make them better recognize the value of charity activities. Interviewees responded that after employees participated in UWT projects, they became more involved in other charity activities, formed volunteer groups, or purchased products from underprivileged groups. Some employees shared UWT activities with family and friends, invited family and friends to participate in activities, or made donations, hoping that they will also engage in charity. The various actions of employees show their higher concern for society after the company began working with UWT.

What do stakeholders say:

- Collaborating corporation 1: Being a part of UWT's supplies transfer station was an honor for our employees. Employees feel a sense of achievement and glory from being able to help the underprivileged. They actively participated in the project and also showed concern for social welfare organizations.

- Collaborating corporation 2: Executives of different departments actively participate in UWT activities and will even personally visit each floor to explain the meaning of charity activities to employees, increasing employees' willingness to make donations to charity.
- Collaborating corporation 3: UWT will actively propose ideas for projects to meet companies' marketing needs while achieving the purpose of activities. It also allows the public to understand charity in a simple way. UWT will discuss many aspects of charity and even the company's brand, and is an expert in charity and marketing activities, which allowed us to attract new consumers and improve our corporate image.

- Professional volunteer

UWT has two types of Professional volunteer, one is Censoring Committee Members responsible for reviewing projects and deciding where donations go; the other is audit committee members responsible for auditing the reimbursement process.

✧ Censoring Committee Member

Background

UWT has a total of 183 Censoring Committee members, which are mainly experts and scholars from social welfare related colleges, government agencies, NPOs, and financial institutions. Censoring Committee Members participate in the second review and final review meetings of projects subsidized by UWT, contributing their experience and expertise in social welfare to evaluate the feasibility and requirements of projects. After resources are provided, the members supervise and provide suggestions for the plans to ensure outcomes of the projects.

Outcomes

➢ **Improve research ability**

In the process of reviewing projects, committee members have the opportunity to better understand the implementation process of social welfare organizations for service projects. They learn about the difficulties the organizations may encounter in practice through discussions with social workers, and accumulate practical experience guiding social welfare organizations by providing their expert opinions. The process above allows committee members to break

through their theoretical frameworks and research limitations, and know how to bridge the gap between theory and practice in social work, which increases the depth, breadth, and application of research.

- **Improve consulting and teaching skills**

  Since most committee members are experts and scholars in the field of social welfare, or serve as a director, supervisor, or consultant in a related field, UWT not only uses its experience in research, but also incorporates project management and design practices into courses or lectures to enrich teaching contents. Due to the high probability that subjects the contents are shared with or taught to will actually become involved in the field of social welfare, becoming familiar with project design, implementation, and application are necessary abilities. Based on their understanding of the standards and requirements UWT has on groups it subsidizes, committee members apply their experience in teaching and also provide guidance in the writing and design of projects. Overall, this has improved the guidance and teaching abilities of committee members.

- **Increase sense of achievement**

  In the review process, committee members provide their professional experience and recommendations to groups, and grow together with groups. Seeing the group's improve their service effectiveness makes them more confident that they can use their expertise to give back to society and create change, which increases their personal sense of achievement.

What do stakeholders say:

- Committee member 1: Reviews gave me the opportunity to learn about institutions in different areas. I visited Yilan, Hualien, and Taitung during early periods, and found that they have less resources compared with Western Taiwan. It was UWT that helped them get on track. This process gave me the opportunity to make contact with more social welfare organizations, and it affected the depth and breadth of teaching. I learned a lot and have a better understanding of trends in the social welfare sector.
- Committee member 2: I was responsible for reviewing four projects in three years. Even though I reviewed organizations, I also increased my professional skills in the process. For example, a certain foundation provides services to people 35 years and older with intellectual ability and the elderly, and seeing how they used a down to earth approach was a good learning experience for me.

✧ Audit Committee Member

Background

The Audit Committee consists of 12 members with an expertise in accounting, some are partners of accounting firms and responsible for the final audit of projects, overseeing fund use.

Outcomes

- **Increase professional skills**

  Audit Committee Members that were interviewed indicated that their work was mainly related to business accounting in the past, and it was not until they became committee members of UWT that they had the opportunity to learn the theory and practices of non-profit accounting. This increased their understanding of taxes, accounting, and legal issues of NPOs, and allowed them to gain practical experience from providing guidance, expanding their own expertise. Some Audit Committee Members were already experts in NPO accounting, or already engaged in charity before becoming a committee member of UWT, so there was no such material change.

- **Increase awareness of social care**

  Audit Committee Members that were interviewed said that they gained the opportunity to learn about different social welfare organizations after becoming committee members of UWT, and they discovered many small and medium social welfare organizations or social issues that they never came across before. These organizations and social issues often need greater attention and support, so they began to notice Taiwan's underprivileged people and social issues. After becoming committee members, they identified more with UWT's ideal and became more willing to actively support and promote UWT. This change shows higher awareness of social care.

- **Increase experiences and understanding of charity**

  Audit Committee Members that were interviewed stated that the experience above gave them a better understanding of charity and social issues, made them identify with UWT's ideals and system, and gave them the conviction that UWT's ideals and system need to be promoted. Hence, they actively share their experience working with UWT, their ideal to engaging in charity, and their own observations and experiences during teaching, speeches, and contact with customers, increasing the depth and breadth of contents shared.

What do stakeholders say:

- Accountant 1: As an accountant, there is actually a lot of feedback we can provide to NPOs. NPOs are unfamiliar with many laws and regulations or accounting treatment. Our expertise can help them get their finances on track. I was more familiar with medical institutions in the past. After joining UWT, I became acquainted with social welfare organizations involved in different issues, and not only medical care related NPOs, gaining a more comprehensive understanding of different social issues in Taiwan.
- Accountant 2: After serving as an Audit Committee Member of UWT, I will often introduce the ideals of UWT and my own experiences when I am teaching, giving speeches, or sharing on topics. I hope to let more people recognize the ideals and values of UWT. It is like having an additional teaching example to me.

- General volunteer

Background

General volunteer are regular citizens who volunteer at UWT and assist in the translation of international news, graphics design, collect donation boxes, provide assistance with general affairs, and provide legal consulting resources.

Outcomes

- **Gain sense of satisfaction and joy**

  General volunteer that were interviewed stated that serving as General volunteer of UWT gave them a better understanding of the ideals and operations of social welfare organizations, and they also understood that many people and institutions need assistance. In the process they learned how lucky they were and that it is based on support from society, so they actively contribute their expertise to help others, and gain a sense of job and satisfaction in the process.

- **Cherish what they have**

  General volunteer that were interviewed stated that in the process of becoming UWT General volunteer, they saw the lack of resources and dilemma of the underprivileged. This caused them to look at themselves and realize how much they have. As a result, they became more cherish the lives and resources they have, reducing unnecessary consumption and waste.

What do stakeholders say:

- Volunteer 1: Even though being a volunteer is simple work, it feels meaningful and I am grateful. I am happy every time I finish volunteer work and feel like I contributed my abilities. In the past, I liked to buy a lot of things and often bought handmade drinks. I would buy coffee every two or three days and liked to go shopping, but it did not feel practical and felt like a waste. Now I have even cut down on electricity and water. It may not necessarily be about money, and is more like cherishing resources more. I think I have reduced my consumption by 50%.
- Volunteer 2: I never used my expertise for charity in the past, and I did not spend time volunteering for the Legal Aid Foundation. People usually do not need my expertise in commercial law when they go to the Legal Aid Foundation, so I never thought my expertise could help social welfare organizations. However, after making contact with UWT, I finally found a way to use my expertise to give back to society. And the experiences made me feel satisfied and joyful.

3.2.3Outcome Indicators

It's required in the SROI methodology to set an indicator to prove the occurrence of outcomes and verify the amount of evidence. It is necessary to establish one or more indicators for each outcome to determine SROI, so as to prove the quantity and degree of a certain outcome. In this Project, we referenced related literature and analyzed the stakeholders' changed behavior and indicators. During stakeholder interviews in the first phase, we established indicators that are suitable for the characteristics of different types of stakeholders. The most important stakeholders to achieving management goals are: social welfare organizations due to their great influence on management decisions of UWT. In addition to the subjective opinion of stakeholders, we also referenced objective observations or data from related parties to verify whether or not an outcome occurred. We found suitable indicators for outcomes based on interviews and literature, and verified the suitability of the indicators via questionnaires and interviews with stakeholders during different phases. For example, when interviewing Audit Committee members, we asked them what indicators they think are suitable for the changes in groups caused by UWT, and also asked them to verify if the indicators provided by groups in feedback were suitable. The formal questionnaire was prepared based on the

recommendations and feedback provided by Audit Committee members. We did not discover an excessive amount of invalid questionnaires in the survey process for the aforementioned indicators. We also discussed the appropriateness of indicators with stakeholders in phase 3 to validate the outcomes.

An example of the indicators used in this project is explained as follows. In the questionnaire we asked if stakeholders agreed that a certain outcome occurred to them, and also asked the extent they agreed (strongly agree, agree, neither agree nor disagree, disagree, strongly disagree). We determined that an outcome occurred if the response was neither agree nor disagree or higher; the indicator adds all responses that were strongly agree, agree, and neither agree nor disagree as the basis for determining an outcome occurred. Different feelings will be resolved during the outcome evaluation.

Take questionnaire of individual donor for example:

> "Because of donating to UWT, I find a proper way to transfer my income into dedication that helps the society. And I realize that individual dedication can be used properly and broadly help those in need. This makes me gain sense of satisfaction and joy."
> Do you agree with the above process of "gaining sense of satisfaction and joy" that occurred to you?
> ○ Mostly agree
> ○ Agree
> ○ No comment
> ○ Disagree
> ○ Mostly disagree

Furthermore, we summarized the facts that a certain outcome occurred in stakeholders based on interviews in the first phase and literature. We designed the facts as items in the questionnaire, which is used as an outcome indicator when stakeholders select any one of the items.

Take questionnaire of Organizations received subsidies for projects for example:

> Take [Improve service quality] for example, if you agree with the outcome of "Improve service quality "that UWT brings, what does the outcome specifically show in the following aspects?
> (1) Because of applying for UWT's subsidy, the organization can offer more innovative ways of service.

(2) Because of applying for UWT's subsidy, the organization can offer services to more people in need.
(3) Because of applying for UWT's subsidy, the organization can extend the service time.
(4) Because of applying for UWT's subsidy, the organization can find more external resources to provide services.
(5) Other, please specify:_____
(6) Not applicable

1. No. of outcomes

The number of outcomes is the number of people who match the indicator multiplied by the population. In the case of Organizations received subsidies for projects, the number of organizations engaged reached 90% of the population and there was no significant difference in questionnaire responses. We kept an open response part for each question, and there were no inconsistencies in the feedback and our survey results.

2. Verification of outcomes

We verified the reason outcomes did not occur through stakeholder interviews in the third phase; most were changes did occur but deadweight was high due to their individual background, resulting in the extent of change not reaching the threshold for determining that the occurrence indicator for the outcome. Furthermore, when designing the questionnaire, we also included an open item for stakeholders to freely fill in other outcomes. No material outcomes that were not identified were found in the interview and questionnaire.

Below are the indicators for all the outcomes:

Stakeholder	Subgroup	Outcome	Indicator
Social Welfare Organization	Organizations received subsidies for projects	Improve operating stability of organization	Reply of improved operating stability of organization
		Improve service quality	Reply of improved service quality
		Increase in external resources	Reply exceeds the threshold
	Organizations received supplies	Improve service quality	Reply of improved service quality
		Save cost for organization	Saved cost
Social workers in the Organizations received subsidies for projects	NA	Increase enthusiasm for work	Reply of obvious increase in enthusiasm for work
Individual donors	NA	Gain sense of satisfaction and joy	Reply exceeds the threshold
		Increase understanding of charity and social issues	Reply exceeds the threshold
Collaborating corporations	NA	Improve brand image	Reply exceeds the threshold
		More engaged and committed staff	Reply of engaging in social care
Professional volunteer	Censoring committee members	Improve research ability	Reply exceeds the threshold
		Improve consulting and	Reply exceeds the threshold

Stakeholder	Subgroup	Outcome	Indicator
		teaching skills	
		Increase sense of achievement	Reply exceeds the threshold
	Audit Committee Member	Increase professional skills	Reply exceeds the threshold
		Increase awareness of social care	Reply exceeds the threshold
		Increase experiences and understanding of charity	Reply exceeds the threshold
General Volunteer	NA	Gain sense of satisfaction and joy	Reply exceeds the threshold
		Cherish what they have	Reply exceeds the threshold

Since the outcomes are more related to individual abstract perceptions, we set a cognitive threshold as an indicator for the outcomes. The project is in line with the cognitive approach in psychology, and uses five-point tests in cognitive exploration to verify whether interviewees have cognitive perceptions. However, for more objective outcomes, the occurrence of objective actions will act as indicators in our project.

3.2.4Duration

Duration is the length of time the outcome lasts, and each outcome has a different duration. This project objectively determines the duration of each outcome based on the subjective calculation of stakeholders, the project scope, and related studies. We used the engagement process in the 4 phases to understand different stakeholders and the time they joined the project, as well as the amount of time and drop-off of each outcome on stakeholders, using this as the basis for calculating outcome duration. We also referenced related literature and other SROI reports to review the completeness and accuracy of objective and subjective outcomes. We also engaged stakeholders in discussions in the 4 phases to verify that the report does not have any omissions or biases.

Stakeholder	Subgroup	Duration (Mean)	Duration of individual outcome
Social Welfare Organizations	Organizations received subsidies for projects	1.77	Improve operating stability of organization: 1.60 Improve service quality: 1.94 Increase in external resources: 1.78
	Organizations received supplies	1.89	Improve service quality: 2.78 Save cost for organization: 1.00
Social workers in Organizations received	NA	1.64	Increased enthusiasm for work: 1.64

Stakeholder	Subgroup	Duration (Mean)	Duration of individual outcome
subsidies for projects			
Individual donors	NA	3.67	Gain sense of satisfaction and joy: 3.73 Increase understanding of charity and social issues: 3.60
Collaborating corporations	NA	1.96	Improve brand image (large activities): 2.50 Improve brand image (small activities): 1.50 More engaged and committed staff (large activities): 2.33 More engaged and committed staff (small activities): 1.50
Professional volunteers	Censoring Committee Member	2.26	Improve research ability: 2.26 Improve consulting and teaching skills: 2.18 Increase sense of achievement: 2.33
	Audit Committee Member	3.00	Increase professional skills: 3.50 Increase awareness of social care: 2.00 Increase experiences and understanding of charity: 3.50
General volunteers	NA	1.00	Gain sense of satisfaction and joy: 1.00 Cherish what they have: 1.00

We respect the opinions of stakeholders, and calculate the duration of outcomes by use of the weighted average method. The mean duration of stakeholder outcomes is 2.18 years, showing the lasting effect of UWT's impact on stakeholders. The duration of UWT's impact on organizations and collaborating corporations is about 2 years. Engagement results of Organizations received subsidies for projects show that the mean duration is 1.74 years. Since organizations need to submit an application every year for UWT subsidies, the organizations that were interviewed indicated that the duration of UWT's impact is 1 to 2 years. If the group does not receive subsidies, it will be harder for the outcome to last, so the mean duration being within 2 years should be reasonable. Engagement results of Organizations received supplies show that the mean duration is 1.89 years. The groups that were interviewed indicated that the supplies have an expiration date, and most products nearing expiration will be used the same year. Supplies farther away from expiration will have a longer impact on groups, but UWT does not provide an excessive amount of supplies to groups each year, so the impact on groups being within 2 years should be reasonable. The duration of outcomes in collaborating corporations is also nearly 2 years. Companies that were interviewed indicated that the effects of activities co-organized with UWT is usually the best during the same year, and the outcome will last about 1-2 years after the activity ends. The outcome will last even longer if it is promoted on social media.

UWT's impact on Individual donors, and Professional volunteer (Audit Committee Members, Censoring Committee Members) lasts longer than 2 years. This may be due to the interaction between these two stakeholders and UWT being based on their understanding and identification with UWT. The outcomes are mostly positive psychological and spiritual effects, and it is easier to maintain this type of change. The mean duration of outcomes in Audit Committee Members is 3.00 years, higher than the 2.26 years of censoring Committee Members. This may be due to Audit Committee Members having fewer opportunities to use their accounting expertise to help social welfare organizations. Hence, they have a stronger and longer lasting impression of the abovementioned changes, and the low turnover of UWT's Audit Committee Members over the years also reflects on this engagement result. Censoring Committee Member concurrently hold multiple positions and can gain the abovementioned

changes from teaching, research, or reviewing other plans, so they have a weaker impression and shorter duration compared with Audit Committee Members. The outcomes of General volunteer last for about five years. The duration of outcomes in Individual donors is higher than three years. Most Individual donors that were interviewed stated that they agree with the ideals of UWT, and it is why they continue to make donations. The outcomes will last as long as they continue to make donations. According to General volunteer that were interviewed, they are willing to continue volunteering as long as UWT maintains its ideals, and the outcomes will last as well. Hence, UWT has a long-lasting impact on them.

3.3. Financial Proxies

Financial proxy: A financial proxy is found for each outcome used to measure outcomes to calculate its monetary value. The steps and methods for deciding financial proxies in this project are as follows.

1. Determine the pricing method: Initially, we explain to stakeholders the different pricing methods and the importance of price outcomes, so that stakeholders can fully understand the reasons for price outcomes. And the most suitable pricing method is selected for each type of stakeholder based on the abundance of stakeholder feedback and information collected in the interview process. UWT has worked with different types of stakeholders for numerous years and understand their characteristics. Hence, we invited UWT to discuss the wording in the questionnaire and fill out the questionnaire, and select a suitable pricing method. The suitability was verified through stakeholder interviews in the third phase, avoiding bias caused by different pricing methods.

Stakeholder	Subgroup	Pricing method
Social Welfare Organizations	Organizations received subsidies for projects	Revealed Preference Method[12]

[12] The Revealed Preference Method is suitable when stakeholders are found to be highly homogeneous during the interview process and similar outcomes can easily be found.

Stakeholder	Subgroup	Pricing method
	Organizations received supplies	Cost Valuation Method[13]
Social workers in organizations received subsidies for projects	NA	Revealed Preference Method
Individual donors	NA	Revealed Preference Method
Collaborating corporations	Collaborating corporations	Cost Valuation Method
Professional volunteers	Censoring Committee Member	Revealed Preference Method
	Audit Committee Member	Revealed Preference Method
		Stated Preference Method[14]
General volunteers	NA	Revealed Preference Method
		Stated Preference Method

2. Price interval: The methods listed above mainly reference interviews, literature, and discussions with UWT when deciding the price interval of each outcome. In the responses of Individual donors, a few were extreme values, so the extreme values were excluded during calculations.
3. Weighted average: The pricing methods above all calculate the weighted average of questionnaire results.
4. Outcome validation: The final calculations are validated through stakeholder interviews in the third phase. If some outcomes can be adjusted in the validation phase, such as financial proxies or

[13] The cost valuation method is suitable when stakeholder outcomes have a fixed price that can be directly used as reference.

[14] When sufficient potential alternative channels for outcomes could not be collected in the interview process, the Stated Preference Method is used to avoid bias caused by the design of items not matching the actual situation with consideration to stakeholder characteristics. Stakeholders are asked the price they are willing to pay for changes of the same extent through other methods.

adjusting factors, it will be included in the sensitivity analysis.

5. Value what matters: In the principle of “value what matters”, stakeholders define the importance of outcomes, and we only include results that are important to stakeholders. In general, the sequence is consistent with the order of the value of the financial proxies. In this case, we asked the stakeholders to define the importance of the outcomes in the interview, and found that the degree of importance of the results is equivalent to the order of financial proxies from the feedback of the Social Welfare Organization: Improve operating stability of organization > Increase in external resources > Improve service quality.

Based on the choices of stakeholders, outcome evaluations are described as follows:

Stakeholders	Subgroup	Outcomes	Financial Proxies	Financial Value(NTD)
Social Welfare Organizations	**Organizations received subsidies for projects**	Improve operating stability of organization	The decrease in service volume (calculated from donations) of each group without grants from UWT.	1,604,565
		Improve service quality	The expenses the organizations spent on the events, such as hiring a social worker or a consultant, which can achieve same level of improvement on service quality.	226,313
		Increase in external resources	The expenses the organizations spent on the events, such as financial audit, that can increase same amount of external resources gained.	405,779
	Organizations received supplies	Improve service quality	The times of value the supply donation brought to the organization	830,415
		Save cost for organization	The actual costs saved after cooperating with UWT.	20,271
Social workers in	**NA**	Increased enthusiasm for	The expenses the organizations spent on the events, such as inspiring	4,781

Stakeholders	Subgroup	Outcomes	Financial Proxies	Financial Value(NTD)
organizations received subsidies for projects		work	workshops or seminars, that can increase same amount of external resources gained.	
Individual donors	**NA**	Gain sense of satisfaction and joy	The resources the Individual donors spent on the events, such as purchasing goods produced by other NPOs, joining volunteer programs, that can achieve same level of joy and satisfaction	12,486
		Increase understanding of charity and social issues	The resources the Individual donors spent on the events, such as participating in charity concert , that can increase same level of understanding on charity and social issues	18,554
Collaborating corporations	**NA**	More engaged and committed staff	Budget for corporate volunteer activities	1,062,500 (large corporate volunteer activities)
				412,000 (small corporate

Stakeholders	Subgroup	Outcomes	Financial Proxies	Financial Value(NTD)
				volunteer activities)
		Improve brand image	Budget of corporations for marketing and promotion (yearly)	2,334,625 (large corporate volunteer activities)
				906,000 (small corporate volunteer activities)
Professional volunteers	**Censoring Committee Member**	Improve research ability	The expenses the Professional volunteer spent on the events, such as two-day professional training or workshop, that can achieve same level of improvement on research ability	63,482
		Improve consulting and teaching skills	The expenses the Professional volunteer spent on the events, such as 6-hour training on charity program management, that can achieve same level of improvement on guiding and teaching abilities	22,287
		Increase sense of achievement	The wages the Professional volunteer gained from serving as a consultant	252,608

Stakeholders	Subgroup	Outcomes	Financial Proxies	Financial Value(NTD)
			who provide professional advices for NPOs or corporations	
	Audit Committee Member	Increase professional skills	Average salaries of accountant(yearly)	5,416,667
		Increase awareness of social care	Average amount of donations	56,000
		Increase experiences and understanding of charity	Value of one Harvard Business School case	272
General volunteers	**NA**	Gain sense of satisfaction and joy	Equivalent to 1.5 months' salary each year on average	74,984
		Cherish what they have	Average monthly salary saved (40%)	19,996

3.4. Impact Factors

We took into consideration impact of the four adjusting factors on outcomes according to A Guide to Social Return on Investment (2012). The four impact factors are deadweight, attribution, drop-off, and displacement. We decided the four impact factors based on literature[15] and the stakeholder engagement method.

1. Deadweight:

This refers to an outcome occurring regardless of the existence of a project. This project's deadweight is assessed individually for each outcome by the stakeholders, based on the engagement process in three phases, where the calculation is based on the mean. SROI reports and research papers on similar topics were also referred to at the same time to adjust deadweight. The process and results were included in the sensitivity analysis. If there were significant differences, they were then verified with the stakeholders.

The deadweight of the three outcomes in Organizations received subsidies for projects was lower than 30%. This reflects on the fact that UWT provides groups with resources they cannot obtain from other channels, which shows the uniqueness of UWT to groups. The deadweight of Organizations received supplies was relatively higher at nearly 50%. Interviewees indicated that most supplies are daily necessities that organizations have a basic demand on. Even if the groups did not work with UWT, they would still obtain the supplies through other methods.

The deadweight of the two outcomes of Individual donors was about 70%, meaning that there is a high probability Individual donors will still have the two changes even if they do not donate to UWT. This may be related to the donation behavior of Individual donors. Individual donors that were interviewed indicated that they regularly donate to public welfare organizations, so the same changes might have still occurred through other donation opportunities.

The deadweight of the two outcomes of collaborating corporations varies with the scale of the activity; deadweight of large activities was greater than 60% because large activities are usually social welfare products implemented by large companies with an annual budget, such as: Citibank UWT day and logistics companies working with the

[15] Please refer to Appendix 5 References 4-11 and 14-19.

supplies transfer station. Even if companies did not collaborate with UWT, they would still work with other social welfare organizations or organize activities by themselves, so there is a high chance that the same outcomes would occur. The deadweight of small activities is lower than 20% because activities are small internal fundraisers or one-time social welfare projects. They are not necessarily regular collaborative activities, such as birthday donations, volunteer day, and corporate booths, and depend on the social welfare activities that the company is interested in or needs. Without out collaborating with UWT, there is a low probability that the change would have occurred.

The deadweight of outcomes of Censoring Committee Members was relatively high at about 60%. After interviews and discussion with UWT, we found that the committee members already have teaching, lecture, research, and guidance opportunities for other groups. Hence, even if they did not serve as UWT's committee members, there was a high probability the same outcome would occur. We verified that statistical results are consistent with the actual situation after conducting interviews. The deadweight of the three changes in Audit Committee members is 10-30%, showing that there is a low probability that the same changes will occur even if they did not serve as UWT's committee member. The committee members that were interviewed said that their past work experience rarely had the opportunity to come in contact with the financial operations and tax laws of social welfare organizations, so serving as a committee member at UWT is a special experience. The deadweight of the two outcomes of General volunteer was relatively low, and may be due to most General volunteer not volunteering at other institutions, resulting in low probability that the same outcome will occur.

2. Attribution:

The occurrence of an outcome is not only impacted by the intervention of activities, but also often includes the influence of other factors. Attribution refers to only including the impact of the intervention of activities, and excluding the influence of other factors. Attribution is based on the three phases of the engagement process. The stakeholders will evaluate the occurrence rate of other factors for each outcome, and by use of the weighted average method, we calculate the percentage contribution of other factors deemed by each stakeholder, and those percentage contribution is then deducted from the outcomes.

SROI reports and research papers on similar topics were also referred to at the same time. If there were significant differences, they were then verified with the stakeholders.

The attribution of the three outcomes of Organizations received subsidies for projects was lower than 25%. The organizations that were interviewed stated that the outcomes were mainly due to two features of UWT plans, specifically subsidies for personnel expenses of social workers and outcome-oriented logic model for implementing projects. These features make it harder to obtain the same changes from collaborating with government agencies or other companies. In contrast, the attribution of organizations received supplies was nearly 50%, meaning that the same amount of change in the organizations was caused by the organizations making purchased by themselves or accepting supplies donations from other institutions.

The attribution of the two outcomes of Individual donors was about 60%, and was due to most Individual donors also donating to other public welfare organizations, so the same changes might have still occurred through other donation opportunities. Other factors for attribution are general publicity and awareness raising done about donations, the attitudes of family and friends or wider society towards charitable giving that makes people more likely to donate.

The attribution of the two outcomes of Collaborating corporations was lower than 30%. During the interviews most companies expressed their deep impression and recognition of UWT's marketing expertise. Companies that were interviewed believed that: "UWT knows what companies need and allowed us to save great effort while achieving better effects." Furthermore, compared to working with other social welfare organizations, companies that were interviewed also indicated that: "UWT's proposals are very professional and are thoroughly planned. They do not simply ask for money." Outcomes of UWT activities are special and more efficient, so it is harder to gain the same outcomes at the same time through other channels.

The attribution of outcomes of Censoring Committee Members was relatively high at about 60%. After interviews and discussion with UWT, we found that the committee members often concurrently hold multiple positions and have opportunities to review other plans, so there is a high probability the same outcome would occur. The attribution of the three changes in Audit Committee members was below 20%, showing that

they have fewer other methods to gain the same changes. During the interviews we found that most committee members are accountants and do not concurrently serve as committee members for other social welfare organizations. Hence, UWT is the main cause of their changes. The attribution of the two outcomes of General volunteer was lower than 20%, and may be due to most General volunteer not volunteering at other institutions, or rarely participating in other social welfare activities. Hence, they have fewer channels that contribute less to the same outcomes occurring.

3. Drop-off:

Refers to the drop-off in outcomes after activities end. The drop-off of this study is assessed individually for each outcome by the stakeholders based on the engagement process in three phases, where the calculation is based on the highest number or the mean. SROI reports and research papers on similar topics were also referred to at the same time. If there were significant differences, they were then verified with the stakeholders.

Overall, drop-off in the outcomes of all stakeholders was relatively low. The drop-off in the outcomes of Organizations received subsidies for projects was lower than 5%. During interviews in the third phase, groups indicated that UWT's requirements are different from other sponsors and the effects would accumulate over the years. For example, groups improved the quality of their services under the demand of UWT and recommendations from committee members. Their ability to provide better services did not drop-off over time. Hence, statistical results showing relatively low drop-off is consistent with the actual situation. Organizations received supplies improved their service quality after receiving supplies. This outcome drops off by 20% each year and may be due to long-term collaboration with UWT. Service quality will only drop-off due to slight changes in the items of supplies each year. Supplies collaboration is carried over one year, and groups that were interviewed indicated that using the supplies reduced their cost during the year, so there is no drop-off. The drop-off of Individual donors, Censoring Committee Members, Audit Committee Members, and General volunteer is about 0-30%. Interviewees indicated that changes from UWT were mostly positive, long-term, and cumulative, so the drop-off is low.

4. Displacement:

This factor represents the effects of the target project on other projects or stakeholder factors outside of the project. In the SROI Guide, an example is that a street lighting program implemented in District A reduced the crime rate in this district; however, District B reported an increase in crime, possibly displaced from District A. The SROI Guide also states that not every project contains this particular factor.

In this project, we originally expected a few Organizations received subsidies for projects and censoring committee members to mention negative outcomes. For example: UWT has higher requirements on outcomes when reviewing projects, and it is necessary to spend more time preparing data for supervision. Compared with the workload of non-UWT projects, social workers responsible for UWT plans will spend more time preparing documents and materials, and it will reduce the time spent providing services to subjects. However, after we actually engaged stakeholders, we found that the negative outcome above was not significant compared with the feedback from Organizations received subsidies for projects and censoring committee members, and we determined it was not material after assessment and did not include it.

In addition, for the Organizations received subsidies for projects that were not supported by UWT, there may be challenges in the collection of resources. However, since the Organizations received subsidies for projects that were not supported by UWT are not willing to participate in the engagement process, we are unable to obtain feedback from these stakeholders, and can only find some indications with the resources obtained from these organizations. Therefore, this project complies with the principle “Do Not Over-claim”, and in the sensitivity analysis, displacement was estimated at 10% and 20% to test results.

Outcomes in consideration of the four major factors are calculated as follows:

Outcomes in a year X (1-deadweight) X (1-attribution) X (1-displacement) X (1-drop-off)

The four impact factors of each type of stakeholder is listed below:

Stakeholder	Subgroup	Outcomes	Deadweight	Attribution	Drop-off
Social Welfare Organizations	Organizations received subsidies for	Improve operating stability of organization	25%	25%	3%

	projects	Improve service quality	29%	21%	2%
		Increase in external resources	30%	22%	3%
	Organizations received supplies	Improve service quality	49%	48%	20%
		Save cost for organization	48%	48%	0%
Social workers in organizations received subsidies for projects	NA	Increased enthusiasm for work	35%	23%	3%
Individual donors	NA	Gain sense of satisfaction and joy	74%	61%	10%
		Increase understanding of charity and social issues	73%	62%	7%
Collaborating corporations	NA	Improve brand image	60% (Large activities)	32% (Large activities)	13% (Large activities)
			18% (Small activities)	13% (Small activities)	0% (Small activities)
		More engaged and committed staff	65% (Large activities)	15% (Large activities)	0% (Large activities)
			22% (Small activities)	25% (Small activities)	10% (Small activities)
Professional volunteer	Censoring Committee Member	Improve research ability	60%	57%	32%
		Improve consulting and teaching skills	59%	57%	15%

		Increase sense of achievement	66%	56%	18%
	Audit Committee Member	Increase professional skills	15%	20%	0%
		Increase awareness of social care	33%	7%	0%
		Increase experiences and understanding of charity	17%	17%	0%
General volunteer	NA	Gain sense of satisfaction and joy	20%	13%	0%
		Cherish what they have	25%	0%	0%

Part 4 Establishing the Impact Map

4.1. Calculating the Results

We discounted the value of the above outcomes according to the three-year postal fixed rate (1.04%) of the Postal Savings in January 2018, and divided it by the input. This revealed that the SROI of UWT in 2017 was 4.60:1.

Total impact	$1,386,408,391
Total inputs	$301,316,246
Social return on investment (SROI)	4.60:1

If it is divided according to the stakeholders, the calculation results and details are as follows. The figures are based on the mean, and show the overall outcome of the stakeholder.

Impact Map

4.1.1. Outcome Indicators List

Stakeholders	Subgroup	Outcomes	No. of outcomes	Indicators	Sources
Social Welfare Organization	Organizations received subsidies for projects	Improve operating stability of organization	338	Reply at least 1 change below in questionnaire ■ Hire more people. ■ Gain more resources. ■ Have more idea and creativity. ■ Reduce financial pressure. ■ Execute the project more efficiently.	Questionnaire
		Improve service quality	341	Reply at least 1 change below in questionnaire ■ The organization can offer more innovative service way. ■ The organization can offer services to more people in need. ■ The organization can extend the service time. ■ The organization can find more external resources to provide services.	Questionnaire
		Increase in external resources	331	Reply at least 1 change below in questionnaire ■ Enhance the credit of organization from public. ■ Have more opportunities to obtain professional	Questionnaire

				technical assistance. ■ Have more opportunities to apply for subsidy of program. ■ Have more opportunities to obtain supports from volunteer. ■ Have more opportunities to obtain supply donations. ■ Have more opportunities to receive direct donations.	
	Organizations received supplies	Improve service quality	39	Reply at least 1 change below in interview ■ The social worker and supervisor are willing to spend more time discussing the program. ■ The social worker and supervisor increase activities for people receiving help from program.	Interview
		Save cost for organization	39	Reply at least 1 change below in interview ■ Reduce human resource and time spend on raising fund. ■ Reduce human resource and time spend on raising supplies. ■ Reduce human resource and time spend on purchasing supplies.	Interview

Social workers in Organizations received subsidies for projects	NA	Increased enthusiasm for work	327	Reply at least 1 change below in questionnaire ■ The social worker and supervisor are willing to spend more time discussing the program. ■ The social worker and supervisor have more enthusiasm and energy while working. ■ The social worker and supervisor are more willing to learn relevant professional knowledge. ■ The social worker and supervisor work more efficiently. ■ No obvious change in enthusiasm for work.	Questionnaire
Donor	NA	Gain sense of satisfaction and joy	45,433	If stakeholders reply" no comments" or "agree" or "very agree" to the indicator then it is considered to be the outcome indicator.	Questionnaire
		Increase understanding of charity and social issues	42911		
Collaborating corporations	NA	More engaged and committed staff	20	Reply at least 1 change below in questionnaire ■ Increase the browsing rates of corporate website or social media. ■ More customers ask about charity projects of	Questionnaire

				our company. ■ Have more positive feedback on brand image from more customers or public. ■ Attract more customers or employees that identify with the idea of public welfare of our corporate. ■ Other, please specify:_____	
		Improve brand image	20	Reply at least 1 change below in questionnaire ■ Employees ask about the project of UWT and the way to donate to UWT voluntarily. ■ Employees share more information about NGO, volunteer activities and fund raising events with one another. ■ Employees participate more volunteer activities and fund raising events with one another after work. ■ Other, please specify:_____	Questionnaire
Professional volunteer	Censoring Committee Member	Improve research ability	183	Reply at least 1 change below in questionnaire ■ Get in touch with more NPOs and have more idea and creativity about NPO management. ■ Understand the practical work of project of each NPO on the spot and enhance the ability	Questionnaire

				of project management. ■ Understand the process and the spirit of reviewing performances of NPO and increase personal ability of performance management. ■ Broaden personal network and introduce more resources to organizations in need.	
		Improve consulting and teaching skills	178	Reply at least 1 change below in questionnaire ■ Enhance the ability of counselling organizations or students to write programs. ■ Enhance the ability of counselling organizations or students to design programs. ■ Enhance the ability of counselling organizations or students to execute programs. ■ I have no obvious change on counselling organizations or students to manage programs.	Questionnaire
		Increase sense of achievement	183	Reply at least 1 change below in questionnaire ■ Assist the NPO in offering more professional services and thus increase sense of achievement. ■ Assist the NPO in obtaining more resources and thus increase sense of achievement. ■ Assist the NPO in offering stable service and	Questionnaire

				thus increase sense of achievement. ■ I have no obvious change on professional ability.	
	Audit Committee Member	Increase professional skills	8	Reply at least 1 change below in interview ■ Know more about the practical work of NPO finance and accounting. ■ Learn about relevant law of NPO finance and accounting. ■ Understand the problems that NPO finance and accounting may encounter more.	Interview
		Increase awareness of social care	12	Reply at least 1 change below in interview ■ Feel that I can give back to society through assisting NPOs with my profession. ■ Feel that I can support UWT by my profession.	Interview
		Increase experiences and understanding of charity	12	Reply at least 1 change below in interview ■ Increase the chance to share UWT with clients. ■ Increase the chance to share UWT in class.	Interview
General volunteer	NA	Gain sense of satisfaction and joy	4	Reply at least 1 change below in interview ■ Feel that I can find a way to give back to society.	Interview

				■ Feel that what I do while volunteering is meaningful.	
		Cherish what they have	3	Reply at least 1 change below in interview ■ Reflect on consuming habits in the past. ■ Recall what resources I own. ■ Consider to cut down on spending.	Interview

4.1.2. Financial Proxies List

Stakeholders	Subgroup	Outcomes	Financial Proxies	Financial Value(NTD)
Social Welfare Organizations	**Organizations received subsidies for projects**	Improve operating stability of organization	The decrease in service volume (calculated from donations) of each group without grants from UWT	1,604,565
		Improve service quality	The expenses the organizations spent on the events, such as hiring a social worker or a consultant, which can achieve same level of improvement on service quality.	226,313
		Increase in external resources	The expenses the organizations spent on the events, such as financial audit, that can increase same amount of external resources gained.	405,779
	Organizations received supplies	Improve service quality	The times of value the supply donation brought to the organization	830,415
		Save cost for organization	The actual costs saved after cooperating with UWT	20,271
Social workers in Organizations received		Increased enthusiasm for work	The expenses the organizations spent on the events, such as inspiring workshops or	4,781

Stakeholders	Subgroup	Outcomes	Financial Proxies	Financial Value(NTD)
subsidies for projects			seminars, that can increase same amount of external resources gained.	
Individual donors		Gain sense of satisfaction and joy	The resources the Individual donors spent on the events, such as purchasing goods produced by other NPOs, joining volunteer programs, that can achieve same level of joy and satisfaction	12,486
		Increase understanding of charity and social issues	The resources the Individual donors spent on the events, such as participating in charity concert , that can increase same level of understanding on charity and social issues	18,554
Collaborating corporations		More engaged and committed staff	Budget for corporate volunteer activities	1,062,500 (large corporate volunteer activities)
				412,000 (small corporate volunteer activities)
		Improve brand image	Budget of corporations for marketing and	2,334,625

Stakeholders	Subgroup	Outcomes	Financial Proxies	Financial Value(NTD)
			promotion (yearly)	(large corporate volunteer activities)
				906,000 (small corporate volunteer activities)
Professional volunteers	**Censoring Committee Member**	Improve research ability	The expenses the Professional volunteer spent on the events, such as two-day professional training or workshop, that can achieve same level of improvement on research ability	63,482
		Improve consulting and teaching skills	The expenses the Professional volunteer spent on the events, such as 6-hour training on charity program management, that can achieve same level of improvement on guiding and teaching abilities	22,287
		Increase sense of achievement	The wages the Professional volunteer gained from serving as a consultant who provide professional advices for NPOs or corporations	252,608

Stakeholders	Subgroup	Outcomes	Financial Proxies	Financial Value(NTD)
Professional volunteers	**Audit Committee Member**	Increase professional skills	Average salaries of accountant(yearly)	5,416,667
		Increase awareness of social care	Average amount of donations	56,000
		Increase experiences and understanding of charity	Value of one Harvard Business School case	272
General volunteers		Gain sense of satisfaction and joy	Equivalent to 1.5 months' salary each year on average	74,984
		Cherish what they have	Average monthly salary saved (40%)	19,996

4.1.3. Impact Factors List

Stakeholders	Subgroup	Outcomes	Deadweight	Displacement	Attribution	Drop-off
Social Welfare Organizations	**Organizations received subsidies for projects**	Improve operating stability of organization	25%	0%	25%	3%
		Improve service quality	29%	0%	21%	2%
		Increase in external resources	30%	0%	22%	3%
	Organizations received supplies	Improve service quality	49%	0%	48%	20%
		Save cost for organization	48%	0%	48%	0%
Social workers in Organizations received subsidies for projects		Increased enthusiasm for work()	35%	0%	23%	3%
Individual donors		Gain sense of satisfaction and joy	74%	0%	61%	10%
		Increase understanding of charity and social issues	73%	0%	62%	7%
Collaborating corporations		More engaged and committed staff	44%	0%	20%	5%
		Improve brand image	39%	0%	22%	6%

Stakeholders	Subgroup	Outcomes	Deadweight	Displacement	Attribution	Drop-off
Professional volunteers	**Censoring Committee Member**	Improve research ability	60%	0%	57%	32%
		Improve consulting and teaching skills	59%	0%	57%	15%
		Increase sense of achievement	66%	0%	56%	18%
	Audit Committee Member	Increase professional skills	15%	0%	20%	0%
		Increase awareness of social care	33%	0%	7%	0%
		Increase experiences and understanding of charity	17%	0%	17%	0%
General volunteers		Gain sense of satisfaction and joy	20%	0%	13%	0%
		Cherish what they have	25%	0%	0%	0%

4.1.4 Impact Value

Stakeholders	Subgroup	Outcomes	Impact Value
Social Welfare Organizations	**Organizations received subsidies for projects**	Improve operating stability of organization	303,267,703
		Improve service quality	43,231,187
		Increase in external resources	73,893,711
	Organizations received supplies	Improve service quality	8,713,910
		Save cost for organization	217,905
Social workers in Organizations received subsidies for projects		Increased enthusiasm for work	787,553
Individual donors		Gain sense of satisfaction and joy	56,146,242
		Increase understanding of charity and social issues	80,313,659
Collaborating corporations		More engaged and committed staff	5,270,842
		Improve brand image	12,833,410
Professional volunteers	**Censoring Committee Member**	Improve research ability	1,976,269
		Improve consulting and teaching skills	708,866
		Increase sense of achievement	6,916,865
	Audit Committee Member	Increase professional skills	29,466,667
		Increase awareness of social care	418,133

Stakeholders	Subgroup	Outcomes	Impact Value
		Increase experiences and understanding of charity	2,265
General volunteers		Gain sense of satisfaction and joy	209,954
		Cherish what they have	44,990
Total Impact Value			1,386,408,391

4.2. Sensitivity Analysis

SROI measures the monetary value of qualitative, narrative information. Hence, it will inevitably involve many assumptions and estimates. According to A Guide to Social Return on Investment, each analysis report must include a sensitivity analysis and disclose relevant information to ensure that results are objective and verifiable. Items and description of this project's sensitivity analysis are as follows:

SROI	Adjustment	Details
$4.61	Financial proxies (Organizations received supplies)	In the financial proxy items on the questionnaire for Organizations received supplies, the options consist of price ranges and the mean of the range is used as the price for calculation. The upper limit of the range (highest value) is used as the price in calculations here. Adjusted outcomes are as follows: • Improve service quality: The market price of donated supplies was adjusted from 1.875 to 2.1 times (upper limit of the option) • Save Cost for organizations: The number of days worked by one full-time employee was adjusted from 13.13 days to 16.25 days (upper limit of the option)
$4.63	Financial proxy (Collaborating corporations)	• The financial proxy for outcomes of companies was adjusted from the mean of large and small activities to the overall mean
$5.24	Duration of outcomes (Individual donors)	In the outcome duration items on the questionnaire for Individual donors, the options consist of price ranges and the mean of the range is used as the duration for calculation. The upper limit of the range (highest value) is used as the duration in calculations here. Adjusted outcomes are as follows:

SROI	Adjustment	Details
		• Gain sense of satisfaction and joy : Duration was adjusted from 3.73 years to 5 years (upper limit of the option) • Increase understanding of charity and social issues: Duration was adjusted from 3.6 years to 5 years (upper limit of the option)
$4.61	Duration of outcomes (Audit Committee Member)	The duration of following outcomes are adjusted to the duration required from interview • Increase awareness of social care：2 years adjusted to 6 years • Increase experiences and understanding of charity: 3.5 years adjusted to 6 years
5.06	Beneficiaries of organizations' service (stakeholder)	Beneficiaries of organizations' service for persons with disabilities are stakeholders included in assessment. After the interview we found that changes in these beneficiaries include better self-identity, improved interpersonal interactions, better gender and intimate relations, better family relationships, lower economic concern, higher employability, physical health, and better quality of life. Due to the different changes in different beneficiaries, it is calculated as one change here. Financial proxy: NT$12,483, calculated as the mean of the minimum financial proxy from the feedback from beneficiaries with disabilities. Duration: 1 year; UWT provides one-year subsidies, so it is calculated as 1 year based on the principle of "Do Not Over-claim." Drop-off: 0%, duration is calculated at 1 year, so drop-off is 0%. Deadweight and attribution: Estimated at 50% based on the principle "Do not

SROI	Adjustment	Details
		over-claim."
$4.58	Deadweight (All)	< 20% adjusted to 20%
$3.62	Attribution (Organizations received subsidies for projects)	The attribution of Organizations received subsidies for projects is currently calculated using the ratio of feedback from stakeholders (25%), and was changed to the ratio of costs input by UWT and groups (51.62%)
$4.60	Attribution (All)	<0% adjusted to 10%
$4.42	Drop-off (All)	<0% adjusted to 10%
$4.14	Displacement (All)	0% adjusted to 10%
$4.60	Displacement (Social workers in organizations received subsidies for projects)	0% adjusted to 10%
$4.06	Displacement (Organizations received subsidies for projects)	0%adjusted to 20%
$5.06	SROI	Increased by 10%
$4.14	SROI	Decreased by 10%

This project involves many hypotheses and subjective information cover an extensive scope. To be rigorous and objective, we selected different opinions from stakeholder feedback and discussed them with stakeholders during outcome validation in the third phase. Finally, we made the above adjustment decisions for the sensitivity analysis, and

found that the range of SROI sensitivity analysis is 3.62-5.24. The range is not very wide and is explained in more detail below.

1. The highest SROI rate was $5.24 from adjustments to the duration of outcomes in Individual donors. In the engagement process, Individual donors all stated that as long as they continue to donate to UWT, the joy and satisfaction and understanding of charity and social issues will continue to last. However, it is often hard for interviewees to reply the exact number of years outcomes lasted, so we used a range in the questionnaires, such as: Less than 1 year, 1-2 years, 2-3 years, and 3-5 years for respondents to choose from. The mean of each range (i.e., 1.5 years, 2.5 years, and 4 years) is used during calculations based on the principle of "Do Not Over-claim." Most Individual donors indicated that they will continue to donate to UWT until they retire, have no income, or are no longer able to donate. Hence, it is still reasonable to use the upper limit of each range in calculations. Therefore, in the sensitivity analysis, the duration of outcomes in Individual donors was adjusted to the upper limit of 5 years.
2. The lowest SROI rate is $3.62 and was from the adjustment to the attribution of Organizations received subsidies for projects. In the questionnaire for Organizations received subsidies for projects, the attribution of the outcome for improved organizational stability was 25%. During the third phase and verifying outcomes with groups, we found that in order to achieve the outcomes of UWT projects, groups not only use subsidies from UWT, but also self-raised funds to implement the projects and maintain organizational stability. It is the sum of UWT subsidies and self-raised funds of groups that maintains organizational stability. Based on data provided by UWT, self-raised funds account for 52% and UWT subsidies account for 48% (cost statistics). If the reason why organizations are able to maintain organizational stability is considered from a cost perspective, on 48% is attributable to UWT, while 52% is attributable to the group. Hence, we adjusted the attribution for the outcome improve operating stability of organization to 52%, and obtained the lowest value in the sensitivity analysis.
3. Two other adjustments were from financial proxies, namely Organizations received supplies and collaborating corporations.

(1) Organizations received supplies: To efficiently help Organizations received supplies price outcomes during the engagement process, we asked them to price the changes brought by working with UWT, using the market price of supplies as the basis, we asked how many times the market price of supplies is the value of changes is equal to. However, it was often hard for Organizations received supplies to reply the exact number of times, so we used a range in the questionnaire, e.g. equal to the market price, 2-3 times the market price, 4-5 times the market price, and 6-10 times the market price, for them to choose from. The mean of each range (i.e., 2.5 times, 4.5 times, 8 times) was used during calculations based on the principle of "Do Not Over-claim," so it is still reasonable to use the upper limit of each range in calculations. Therefore, in the sensitivity analysis, the financial proxies of the two outcomes were adjusted to the upper limit and SROI rate was adjusted to 4.61.

(2) Collaborating corporations: In the engagement process, we found that the financial proxies used for collaborating corporations were significantly affected by the form and scale of activities. Large activities were often organized in coordination with large marketing campaigns, which filmed clips and micro films for exposure on social media. This significantly improved brand image and raised employees' awareness of social care. The significant different with small activities was reflected on the choice of financial proxies. Hence, to more accurately capture the changes in companies, we separately calculated large activities and small activities. To find the mean of all companies, we adjusted the financial proxy to the overall mean in the sensitivity analysis, and adjusted SROI rate to 4.63.

4.3. Risk Analysis

The SROI report is conducted in compliance with the seven major principles. Although we follow the principle of “Involve Stakeholders” to complete the report, there are still some parameters and surveys based on research literatures, assumptions or subjective judgment of stakeholders. We analyzed sections that are more prone to risk in the project, and explained the approach and professional judgment on how to reduce risks to an acceptable level.

Principles	Limitations of the study	Potential risks of the report	Response method
Involve stakeholder	Some stakeholder groups have huge populations and are diverse. Hence, it is impossible to contact and conduct the engagement process on all of them, and unwillingness to participate in the engagement process may also below.	1. Insufficient representation of stakeholders 2. SROI rate overestimated	1. Reduce error risk to plus/minus 5% based on the principle of statistical sampling. 2. Specifically focus on negative impacts, refer to the perspectives of others for doubts on negative impacts, and indicate them in the sensitivity analysis of the report.
Understand the changes	A minority of stakeholders cannot clearly express the impact or change	1. Insufficient representation of stakeholders 2. SROI rate overestimated or underestimated	1. We refer to research literature and discussions with professionals and scholars, and include the observations of stakeholders' friends and relatives. 2. Verify the observations with stakeholders under open discussions.
Value the things that matter	A minority of stakeholders resisted pricing of outcomes	SROI rate underestimated	Stakeholders who are unwilling to price outcomes are mostly emotional on pricing outcomes. Even the unwilling stakeholders accept pricing, they will highly value it, and involving these stakeholders

Principles	Limitations of the study	Potential risks of the report	Response method
			may cause an overestimation of the SROI rate. Therefore, without violating statistical inferences, these are treated as extreme values and their pricing shall be excluded, whereas other replies may still be considered.
Only include what is material	Stakeholders regard all outcomes as material	SROI rate underestimated	As stakeholders tend to regard all outcomes as material, we design thresholds with questionnaires, and outcomes are only included in our calculation when they exceed the threshold in order to avoid overestimation of the SROI rate.
Do not over-claim	Some parameters are based on assumptions	SROI rate overestimated or underestimated	1. Sensitivity analysis is performed for uncertain parameters. 2. Analyze the project's possible negative impacts in a more rigorous manner.
Be transparent	The information in the comprehensive impact map of the report cannot not be fully presented due to the layout of the report	Reader's misunderstanding of the report	It is described in the supplementary appendix, and results are summarized in the contents of the report.
Verify the result	Due to time constraints,	1. Insufficient	1. Reduce error risk to plus/minus 5% based on

Principles	Limitations of the study	Potential risks of the report	Response method
	not all stakeholders were invited to participate in the results verification	representation of stakeholders 2. SROI rate overestimated or underestimated	the principle of statistical sampling. 2. We have verified through the four phases of the engagement process that parameters do not deviate too much.

4.4. Validation

In the Phase 3 and 4 engagement process, we once again contacted stakeholders to verify and validate the above analysis results. The steps for engagement are as follows:

1. Outcomes based on the chain of events: In the third phase of the engagement process, we discussed the preliminary outcomes with stakeholders. In the verification of outcomes based on the chain of events, we still discuss positive and negative outcomes with stakeholders to verify the causal relationship of each outcome. After that, we will give the stakeholders the results of our calculations and completed questionnaires, verify whether the stakeholders will adjust the original reply, in order for us to accurately understand and describe the history of the results after we are sure that there is no major adjustment.
2. Results: We explained to the stakeholders the preliminary calculation results and the various steps of the impact map, in particular the duration and financial proxies, and asked the stakeholders to rank the importance of the outcomes again to determine whether they were consistent with the final calculation. In the event of major inconsistencies, further inquiries were made to determine the reasons, and review whether the calculation results needed to be adjusted.
3. Findings and suggestions: In the previous phases' engagement process, we proposed the findings and recommendations for project optimization based on the stakeholders' feedback conclusions and questionnaire results. During this engagement phase, we shared the findings and recommendations with the stakeholders, and invited them to validate, modify or supplement the findings and recommendations, and we then included them in the conclusions of the report.

The engagement process was recorded as follows:

■ Social Welfare Organizations: Interviews were conducted over the phone during this stage. We described the chain of events and calculation results over the phone, and asked them to provide feedback or discuss issues. Most interviewees did not express any opinions that were clearly different. However, during the interview process, we found that the original questionnaire design viewed enhanced plan management and design as independent outcomes. According to the

groups that were interviewed, enhanced plan management and design as part of the front of the chain of events for maintaining organizational stability, and not the ultimate outcome. Hence, we adjusted the chain of events after verification with groups. Furthermore, we also verified each outcome and financial proxy with groups. We repeated each outcome option during the telephone interview and asked the interviewee to select the most suitable option. We verified whether if the value matched the value obtained within one year from UWT, and the groups that were interviewed all verified that it was the value for one year, so we maintained the original calculation method.

- Collaborating corporations: Interviews were conducted over the phone during this stage. We mailed data before making the call and asked the contact person to first look over the data. We then called to explain the data to the company. A few companies asked about differences in the chain of events from their own experience. We first explained that the chain of events was a summary of all forms of collaboration with companies, and was not the collaboration with a specific company. We pointed out the parts of the chain of events that covered their company. After hearing our explanation, the companies all stated that they understood and did not propose any material changes. The text was only slightly adjusted and we also revised the chain of events accordingly. As for outcomes, duration, financial proxies, and adjusting factors, we provided the mean and verified them one by one with companies. Most companies indicated that due to their different individual experience, they could not verify if the mean was correct or not, so we verified the data of individual companies over the phone and gained their approval to use the mean in calculations. After the validation phase, the original calculation method was to find the mean for all Collaborating corporations, but due to the significant difference in data and scale of activities, we adjusted the calculation method to separately calculate large activities and small activities to more accurately determine their impact.
- Individual donors: We mailed calculation results to Individual donors who indicated they were willing to accept further interview in the questionnaire and left their e-mail. Individual donors did not propose any revision to analysis results.
- Professional volunteer
  - Censoring Committee Member: Due to the large number of

censoring committee members, we invited representative committee members to participate in validation in the third phase after discussing with UWT. We mailed data for committee members to first read, and then we called to explain the contents. Committee members indicated that the data was clear and they did not propose any recommendations for revision.

- Audit Committee Members, General volunteer: We conducted telephone interviews with these two types of stakeholders to validate data, and none of them proposed any recommendations for revision. Over the phone, we asked Audit Committee Members about their understanding of financial proxies, such as whether or not they felt their financial skills improved every year they served as committee members, and committee members responded that they accumulated their expertise every year they assisted UWT, so we maintained the original calculation method.

Finally, we discuss and verify the material outcomes of the report with major stakeholders including the Organizations received subsidies for projects, Organizations received supplies, and General volunteer. The discussion and verification are focused on the outcomes based on the chain of events, the way we interviewed, and the questions, evaluations, indicators and four major factors of the questionnaire. After that, the final results of the report are discussed, and we discovered that there is not much difference between the results and stakeholders' concepts and past experience.

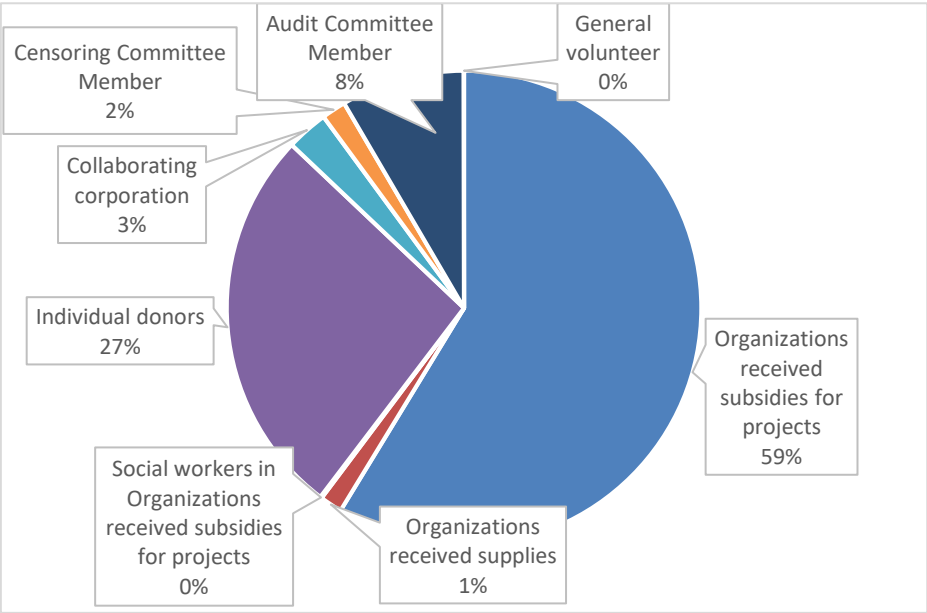
The SROI report is prepared from the perspective of the stakeholders, and the high participation of stakeholders has supported the completion of the report. Through the four phases of discussion and verification, we believe that this report contains high consensus, opinions and feelings of stakeholders, and statistically reduces the sampling error to an acceptable level in response to the principle of verifiability in the Guide to Social Return on Investment.

4.5. Results Analysis

1. Total value of impact

Organizations received subsidies for projects had the highest impact value, accounting for 59% of all outcomes, followed by Individual donors at 27%. The value of outcomes in Organizations received

subsidies for projects accounted for nearly 60% of the total value of outcomes. This analysis result meets expectations as UWT's purpose is to fund Organizations received subsidies for projects. Even though the duration of individual outcomes does not exceed 2 years, the outcome of maintaining organizational stability had the highest value in this project. Furthermore, due to the uniqueness of plans subsidized by UWT, it is harder for groups to obtain the same resources through their original resource network or other channels, so deadweight and attribution were both relatively low (20-30%). High financial proxies and low adjusting factors result in high ratio of outcomes.



2. Stakeholders

(1) Organizations received subsidies for projects

Outcomes	Outcome ratio	Duration (years)	Financial proxy	Undiscounted total value	
				Numerical value	%
Improve operating stability of organization	99%	1.60	1,604,565	588,195,486	72%
Improve service quality	100%	1.94	226,313	84,094,921	10%

Outcomes	Outcome ratio	Duration (years)	Financial proxy	Undiscounted total value	
				Numerical value	%
Increase in external resources	97%	1.78	405,779	143,631,547	18%
Total benefits				815,921,954	100 %

On average each outcome of Organizations received subsidies for projects lasted for 1.5-2 years, in which improved operational stability had the highest duration, followed by gained external resources, and improved service quality, with improving service quality the lowest. The values of outcomes were consistent with the order of financial proxies[16], in which improved operational stability accounted for 72%, gained external resources accounted for 18%, and improved service quality accounted for 10%. Maintaining organizational stability and gaining more external resources account for 90% of overall benefits, showing the great impact of UWT subsidies to groups.

The total benefits of Organizations received subsidies for projects was $815,921,954 in 2017. Divided by the 342 Organizations received subsidies for projects in 2017, the average benefits of each group is $2,385,737. On average UWT provided each group $776,317 in subsidies during 2017, meaning that for each dollar in subsidies provided by UWT to each group will generate about 3 times the benefits ($2,385,737/$776,317=3.07). Furthermore, it is noteworthy that subsidies from UWT allowed groups to gain an average of $405,779 in external resources, which is equal to half of the subsidies from UWT. This shows the credibility established by UWT over the years has created spillover, and can attract other resource providers to assist groups.

[16] In the principle of "value what matters", stakeholders define the importance of outcomes, and we only include results that are important to stakeholders. In general, the sequence is consistent with the order of the value of the financial proxies. In this case, we asked the stakeholders to define the importance of the outcomes in the interview, and found that the degree of importance of the results is equivalent to the order of financial proxies from the feedback of the Social Welfare Organization: Improve operating stability of organization > Increase in external resources > Improve service quality.

(2) Organizations received supplies

Outcomes	Outcome ratio	Duration (years)	Financial proxy	Undiscounted total value	
				Numerical value	%
Improve service quality	100%	2.78	830,415	20,859,039	99%
Save cost for organization	100%	1.00	20,271	215,663	1%
Total benefits				21,074,702	100%

The improved service quality of Organizations received supplies lasts for over 2 years, while lower organization costs lasts for 1 year. All Organizations received supplies have both outcomes. In terms of financial proxy value, improved service quality is higher than saved organization costs (human and material resources). Overall ranking of value is consistent with financial proxies, improved service quality accounts for 98.98% of overall benefits, while saved organization costs (human and material resources) only account for 1.02%.

The total benefits of Organizations received supplies was $21,074,702 in 2017. Divided by the 39 Organizations received supplies in 2017, the average benefits of each group is $540,377. On average each group received $442,888 in supplies, showing that UWT assisted groups in gaining benefits higher than the market price of supplies (about 1.22 times, $540,377/$442,888=1.22).

(3) Social workers in organizations received subsidies for projects

Outcomes	Outcome ratio	Duration (years)	Financial proxy	undiscounted total value	
				Numerical value	%
Increase enthusiasm for work	96%	1.64	4,781	1,530,154	100%
Total benefits				1,530,154	100%

Approximately 96% of the social workers working in the organizations received subsidies for projects increased work enthusiasm.

The interviewed social workers said that “We have faith in doing better and believe in ourselves, enhancing our sense of identification on social work”. “Successful individual cases will motivate us in our social work”, which indicates the impact of UWT on the enthusiasm of Social workers in organizations received subsidies for projects.

(4) Individual donors

Outcomes	Outcome ratio	Duration (years)	Financial proxy	Undiscounted total value	
				Numerical value	%
Gain sense of satisfaction and joy	99%	3.73	12,486	149,751,015	41%
Increase understanding of charity and social issues	93%	3.60	18,554	219,754,777	59%
Total benefits				369,505,792	100%

The average duration of outcomes in Individual donors was 3-4 years, and a high percentage of outcomes occurred. The financial proxy value shows that the value of Individual donors understanding charity and social issues is greater than the value of gaining joy and satisfaction from giving back to society. In terms of overall value, Individual donors gaining a better understanding of charity and social issues accounted for 59% of overall benefits, higher than gaining sense of satisfaction and joy at 41%.

Individual donors on average donated $5,530. Data analysis showed that the value of joy and satisfaction from giving back to society was $12,486, and the value of gaining a better understanding of charity and social issues was $18,554. This means that inputs from Individual donors generated outcomes with 5.61 times the value. These figures show that benefits from donations is significantly higher than inputs. Hence, UWT can stress the importance of benefits provided by Individual donors to increase the motivation of Individual donors to make donations.

(5) Collaborating corporations

Outcomes	Outcome ratio	Duration (years)	Financial proxy	Undiscounted total value		
				Numerical value	%	%
Improve brand image	30% (Large activities)	2.50	2,334,625	9,912,774	36%	25%
	70% (Small activities)	1.50	906,000	17,732,152	64%	45%
			Subtotal	27,644,926	100%	
More engaged and committed staff	30% (Large activities)	2.33	1,062,500	5,573,362	47%	14%
	70% (Small activities)	1.50	412,000	6,314,206	53%	16%
			Subtotal	11,887,568	100%	
Total benefits				39,532,494		100%

The duration of outcomes in collaborating corporations lasts within 3 years. The duration of outcomes from large activities exceeds 2 years, while the duration of outcomes from small activities is within 2 years. This may be due to large activities usually having more media exposure and promotions. Both outcomes occurred in collaborating corporations, and the value of financial proxies showed that large activities were better than small activities, and the value from improve brand image was higher than more engaged and committed staff. In terms of overall value, improved brand image accounted for 70% of overall benefits, while raising employees' awareness of social care accounted for 30%. Furthermore, small activities accounted for 64% of the value from improve brand image, while large activities accounted for 36%. This was due to the larger number of small activities, which accounted for a higher percentage of overall benefits.

(6) Professional volunteer -Censoring Committee Member

Outcomes	**Outcome ratio**	**Duration (years)**	**Financial proxy**	**Undiscounted total value**	
				Numerical value	**%**
Improve research ability	100%	2.26	63,482	4,161,194	18%
Improve consulting and teaching skills	97%	2.18	22,287	1,794,264	8%
Increase sense of achievement	100%	2.33	252,608	16,938,552	74%
Total benefits				22,894,010	100%

The average duration of outcomes in censoring committee members was over 2 years, and the three outcomes accounted for over 97%. The financial proxy value shows that the most important outcome to committee members in increase sense of achievement, followed by better research ability, and improved guidance and teaching abilities the lowest. In terms of overall value, the order of outcomes by value is the same as financial proxies, in which increase sense of achievement

accounted for 74% of overall benefits, improve research ability accounted for 18%, and improved guidance and teaching abilities accounted for 8%. The average value of benefits obtained by each censoring committee member is $125,104 ($22,894,010/183 = $125,104). The committee members that were interviewed indicated that "I identify with UWT," "UWT contributes to progress in Taiwan's social welfare sector," and "I feel glad to see progress in groups with one social worker or small groups." During the interviews, committee members described the contents above with a positive and enthusiastic tone. This matches the belief that the greatest change in committee members from UWT is increase sense of achievement.

(7) Professional volunteer -Audit Committee Member

Outcomes	Outcome ratio	Duration (years)	Financial proxy	Undiscounted total value	
				Numerical value	%
Increase professional skills	67%	3.50	5,416,667	114,864,735	99%
Increase awareness of social care	100%	2.00	56,000	823,399	1%
Increase experiences and understanding of charity	100%	3.50	272	8,831	0%
Total benefits				115,696,965	100 %

The duration of outcomes in Audit Committee Members was between 2 to 3.5 years, but only one third of committee members had increased professional skills. This is because about one third of committee members were already familiar with accounting for NPOs before serving as committee members at UWT, and they had promoted financial transparency of social welfare organizations for numerous years. Hence, the outcome did not occur. However, about two thirds of committee members stated that improved professional skills was an

important change, because their past work experience was mainly business accounting, and they did not have the opportunity to experience NPO accounting. In terms of financial proxy value, increased professional skills was the highest, followed by raised awareness of social care, and increased depth and breadth of contents shared with the lowest value. The order of outcomes by value is the same as financial proxies, in which increased professional skills accounted for 99% of overall benefits, raised awareness of social care accounted for 1%, and increased depth and breadth of contents shared accounted for less than 1%. The average value of benefits generated by each Audit Committee Member is $9,641,414 ($115,696,965/12 = $9,641,414).

(8) General volunteer

Outcomes	**Outcomes Percentage**	**Duration (years)**	**Financial proxy**	**Undiscounted total value**	
				Numerical value	%
Gain sense of satisfaction and joy	80%	1.00	74,984	207,793	82%
Cherish what they have	60%	1.00	19,996	44,527	18%
Total benefits				252,320	100%

About 80% of General volunteer gained joy and satisfaction from giving back to society during volunteer activities, and about 60% of General volunteer cherished their resources more due to participating in volunteer activities. In terms of financial proxy value, gain sense of satisfaction and joy had the highest value, followed by learning to cherish what they have. The value of gain sense of satisfaction and joy was 3.75 times the value of learning to cherish what they have ($74,984/$19,996=3.75). The order of outcomes by value is the same as financial proxies, in which gain sense of satisfaction and joy accounted for 82% of overall benefits, and learning to cherish what they have accounted for 18%. The average value of benefits obtained by each volunteer was $50,464 ($252,320/5 = $50,464).

4.6. Recommendations and Conclusion

After calculating UWT's SROI in 2017, we found that about 60% of its value was in Organizations received subsidies for projects and Organizations received supplies, and the greatest benefits were maintaining organizational stability, improving service quality, and gaining external resources. These three outcomes all show that the benefits UWT provides to groups is not limited to subsidies, but also supports their organizational operations, so that groups can find the right people (social workers) to provide services. The professional assistance of UWT's committee members improves social workers' professional skills, and further improves the overall organization's service abilities, giving groups resources and abilities to provide services to subjects. Overall social impact is created on this basis. This project uses SROI assessment tools to determine how UWT makes a social impact from points (funds and human resources), lines (services), to planes (overall social services), which matches the purpose of UWT to help small and medium-sized social welfare organizations.

Furthermore, this project collected recommendations from different stakeholders in the engagement process, and summarized the recommendations as follows:

1. Groups

The greatest benefit provided by UWT to Organizations received subsidies for projects is increasing their organizational stability, followed by gaining more external resources (18%). However, improved service quality only accounts for 10% of overall benefits. Data analysis shows that the main role of UWT is to maintain operations of Organizations received subsidies for projects, and also bring in external resources. However, UWT did not improve the groups' service quality much. Hence, UWT can consider holding workshops and invite groups to discuss adjustments that can be made to application standards or supervision methods, so that the ratio of improved service quality will increase.

During interviews, most groups did not express any significant negative outcomes from working with UWT, but the responses of a few social workers and questionnaires can be provided to UWT as reference. For example: Applications and reviews of UWT require more paperwork to be prepared, and this may conflict with the time used to provide services to subjects. UWT's subsidies have a decisive impact on groups

and this puts greater pressure on social workers. Censoring committee members may have different opinions when they are replaced.

Summarizing the situations mentioned by groups above, we recommend that UWT plan regular workshops for discussions with groups, and the following topics may be discussed:

(1) Review requirements vs. Social work: How to integrate UWT's review requirements and other data related to plans can be discussed with social workers, and general forms or frameworks can be designed for daily work records, so as to reduce the additional time required to organize data and work pressure on social works.

(2) Fundraising training vs. UWT subsidies: In addition to providing subsidies, UWT will also offer courses to groups, and during the courses UWT can determine if groups require fundraising training courses.

2. Organizations received supplies

After summarizing interviews and questionnaire surveys, we found that Organizations received supplies all held a highly positive opinion of UWT, and believed that providing supplies helped the groups improve their service quality, achieving UWT's goal. Some Organizations received supplies provided feedback that they hoped more companies will join in donating supplies, so that a greater variety of supplies will be available. Some groups hoped that more of a specific item could be provided, such as providing more tampons to placement institutes that mainly serve female subjects. Other groups suggested that UWT handle the overall distribution of Mid-autumn Festival moon cake gift boxes and Chinese New Year gift boxes donated by companies, reducing unnecessary waste in the process.

3. Individual donors

The main benefits provided by UWT to Individual donors is the gain sense of satisfaction and joy, and also increasing their understanding of charity and social issues. These two outcomes are limited to Individual donors and have not had any spillovers. For example, Individual donors have not recommended UWT to their family and friends, encouraged family and friends to participate in UWT activities or make donations, and have not taken a step further by more actively participating in volunteer activities. We suggest that UWT consider how to strengthen its interaction with Individual donors to create a more far reaching

outcome. The questionnaire survey showed that about 65% of Individual donors also donated to other organizations, so deadweight and attribution are both higher than 60%. This means that UWT is not as unique to Individual donors, so we suggested that UWT ponder on how to highlight its features as an intermediary to communicate with Individual donors in its future fundraising strategy.

During the engagement process, Individual donors provided feedback that they hoped to receive more information or reports about UWT (e.g. contents of activities, impacts, and where funds are used), and indicated that this information will significantly increase their willingness to make donations. Related studies also pointed out that Individual donors will have higher motivation to make donations when they come in contact with solicitation, which is one of the eight motives[17] for making donations along with the conversion of value and benefits. Hence, we suggest that UWT periodically send outcome reports or activity information to Individual donors in the form of e-newsletters, and use clear and simple methods such as information, figures and charts, to communicate UWT's core values and benefits from fund distribution. We believe that this will help UWT achieve better fundraising results.

4. Collaborating corporations

UWT gives companies a different experience from working with other social welfare organizations through its expertise in marketing and social welfare, and this makes companies want to continue working with UWT in the future. Some companies suggested that combining social welfare with digital technology is an important development trend that deserves attention from UWT in the future. Companies found that some beneficiaries of organizations' service on volunteer day did not actually lack resources, and suggested looking deeper into the background of recipients when planning future activities, so that the most suitable activities can be designed and allow volunteer day to satisfy what the recipients truly need. During the interviews, some companies indicated that the public tends to donate to groups or plans that serve specific subjects, such as groups that directly assist the youth, children, or elderly. Yet, UWT's feature is that it distributes donations to a variety of small and medium-sized groups. It does not support a certain type of groups or plans. This is unique and very important and

[17] Please refer to Appendix 5 Reference 12

also resonates with people. Hence, the companies recommended that UWT explain the issues with resource allocation in Taiwan's social welfare sector and its ideals when raising funds, stressing the necessity for UWT to exist, and thereby increase people's willingness to support UWT.

5. Censoring Committee Member

During the engagement process, some censoring committee members mentioned that they learned to empathize with organizations and personnel with different abilities after they began participating in the review work of UWT. Exchanges between committee members in the review process may lead to further collaboration, but this outcome is hard to quantify and determine its cause, and it does not reach the level of significance based on feedback, so it was not included in calculations. Censoring committee members recommended that UWT provide more opportunities for committee members to interact and discuss with other groups and committee members, such as inviting committee members to participate in discussions with other groups during workshops. A few committee members mentioned that visits and reviews occasionally conflicted with their own work, or they had tense relations with groups that did not receive subsidies. We have clarified the cause and provided them to UWT as a basis for follow-up and improvement.

Appendix 1. Stakeholder Interview Outline

A. Project participation

1. When did you first become interested in participating in the activities of UWT? What are the determining factors for this decision?
2. What role(s) did you play in the activities of UWT? Could you briefly describe the tasks that you completed?
3. How did you first learn about the activities of UWT? Have you participated in other similar projects or activities? If you have, could you describe the differences or similarities between the two activities? What prompted you to join the activities of UWT?

B. Changes in outcomes

1. Since you joined the activities of UWT, have you personally experienced any changes or influences (such as your thoughts, behaviors, physical conditions, moods, attitudes toward life in general and interpersonal relationships) or in the people and things around you (such as your friends, classmates, teachers, schools and communities)?

   Examples: You have made new friends, have improved relationships with your friends and family, or have achieved a sense of accomplishment.
2. Is it possible to rank these changes by degree of importance in your mind?
3. How long did these changes last? Or how long do you think such changes may last?

4. If you hadn't participated in the activities of UWT, what do you think is the probability of your experiencing the same changes?
5. Apart from the activities of UWT, have you had other means of accessing the same or similar resources or opportunities?
6. Each change may be affected by many other factors. Have other people, events or things contributed to the changes mentioned above? If yes, try to compare them with the activities of UWT. What do you think is the percentage of contribution from the activities of UWT?
7. Let's assume that participating in the activities of UWT requires a fee. How much are you willing to pay in order to participate in the project? For each change described previously, how much are you willing to pay (or to give in exchange) in order to achieve the same changes?
8. Has the activities of UWT had a negative impact on you personally or anyone (or the environment or circumstance) around you?

Appendix 2. Stakeholder Questionnaire (partial)

- **Social Welfare Organizations**

Item/ Stakeholder	Organizations received subsidies for projects	Organizations received supplies
Outcome Indicators	Take (B)[Improve service quality]for example If you agree with the outcome of "Improve service quality "that UWT brings, what does the outcome specifically show in the following aspects? (1) Because of applying for UWT's subsidy, the organization can offer more innovative ways of service. (2) Because of applying for UWT's subsidy, the organization can offer services to more people in need. (3) Because of applying for UWT's subsidy, the organization can extend the service time. (4) Because of applying for UWT's subsidy, the organization can find more external resources to provide services. (5) Other, please specify:_____ (6) Not applicable	Take (C) [Improve service quality]for example If you agree with the outcome of "Improve service quality "that BENEVOLENCE WAYSTATION brings, what does the outcome specifically show in the following aspects? (1) Holding more courses or activities. (2) The service can better respond to the need from clients of plan. (3) Other, please specify:_____

Attribution	Apart from UWT's subsidy, did other factors that contribute to the realization of the outcomes mentioned previously exist? What is the degree of contribution (%) of these other factors? Other factors contribute about _____%.	Apart from BENEVOLENCE WAYSTATION, did other factors that contribute to the realization of the outcomes mentioned previously exist? Among all factors, what is the degree of contribution (%) of BENEVOLENCE WAYSTATION? (1)100% results from BENEVOLENCE WAYSTATION. (2)75% results from BENEVOLENCE WAYSTATION. (3)50% results from BENEVOLENCE WAYSTATION. (4)25% results from BENEVOLENCE WAYSTATION. (5)0% results from BENEVOLENCE WAYSTATION.
Deadweight	Suppose the organization had never gained UWT's subsidy. What do you think the probability of obtaining the same outcomes would be? (1) None at all (2) A little bit (3) Somewhat (4) Mostly (5) Entirely (6) Other, please specify:_____	Suppose the organization had never had BENEVOLENCE WAYSTATION to share the cost of raising supplies. What do you think the probability of obtaining the same outcomes would be? (1) None at all (2) A little bit (3) Somewhat (4) Mostly (5) Entirely (6) Other, please specify:_____
Duration	How long do you think the outcomes and benefits that the organization has obtained from UWT's subsidy at a	How long do you think the outcomes and benefits that the organization has obtained from BENEVOLENCE

	time will continue to last? (1) Within 1 year. (2) 1~2 years (3) 2~3 years (4) More than 3 years (5) Approximately equal to the subsidiary period that UWT approved. (6) Other, please specify:_____	WAYSTATION at a time will continue to last? (1) Within 1 year. (2) 1~2 years (3) 2~3 years (4) 3~5 years (5) 5~10 years (6) Other, please specify:_____
Drop-off	Will the changes obtained from UWT'S subsidy become less obvious over time? If yes, what's the degree of decreasing per year? (1) No decrease. (2) It decreases by_____% per year.	Will the changes obtained from BENEVOLENCE WAYSTATION become less obvious over time? (1) They will not decrease over time. (2) They will slowly fade away (down by 25% per year) (3) They will slowly fade away (down by 50% per year) (4) They will slowly fade away (down by 75% per year) (5) Only when obtaining supplies from BENEVOLENCE WAYSTATION do we get the changes. Once the supplies stop offering, the change will no longer exists.
Degree of Importance	Please rank the importance of these changes to the organization. (10 being the most important,1 being the least important)	
Pricing	There are many ways to improve service quality. Which of the ways below do you think would allow the organization to gain the same level of "Improve service	Which description below is mostly close to the value of the change of "Improve service quality" from the BENEVOLENCE WAYSTATION?

	quality" from UWT's subsidy? (1) Increasing a full-time social worker. (2)Sending a social worker to take the management courses. (3) Sending a social worker to take the courses of social work services. (4)Inviting a NPO consultant to offer the consultation. (5) Other, please specify:_____	(1)About the market value of supplies gained from the BENEVOLENCE WAYSTATION a year. (2) About 2~3 times the market value of supplies gained from the BENEVOLENCE WAYSTATION a year. (3) About 4~5 times the market value of supplies gained from the BENEVOLENCE WAYSTATION a year. (4) About 6~10 times the market value of supplies gained from the BENEVOLENCE WAYSTATION a year. (5) Other, please specify:_____

■ **Social workers in organizations received subsidies for projects**

Item/ Stakeholder	Social workers in organizations received subsidies for projects
Outcome Indicators	What are the aspects that social workers in the organization show an [increase in enthusiasm for work]? (1) Social workers and supervisors in the organization are willing to spend more time on discussing the design of the project. (2) Social workers and supervisors in the organization feel more enthusiastic and passionate for their work. (3) Social workers and supervisors in the organization are willing to actively learn more relevant professional knowledge. (4) Improved work efficiency for social workers and supervisors in the organization. (5) There is no obvious change in social workers' enthusiasm for work. (6) Other supplementary comments _____

<table>
<tr><td>Attribution</td><td>Apart from supporting UWT, did other factors that contribute to the realization of the outcomes mentioned previously exist? What is the degree of contribution? (%)
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<tr><td>100%
results from
supporting UWT</td><td>75%
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supporting UWT</td><td>50%
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supporting UWT</td><td>25%
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<tr><td>Deadweight</td><td>Suppose that you had never supported UWT. What do you think the probability of obtaining the same outcomes would be?
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<tr><td>Entirely (100%)</td><td>Mostly (75%)</td><td>Somewhat (50%)</td><td>A little bit (25%)</td><td>None at all (0%)</td></tr>
</table></td></tr>
<tr><td>Duration</td><td>How long do you think the outcomes obtained from UWT’s subsidy at a time will continue to last?
(1) Within 1 year.
(2) 1~2 years
(3) 2~3 years
(4)More than 3 years.
(5) Approximately equal to the subsidiary period that UWT approved.
(6) Other, please specify:_____</td></tr>
<tr><td>Drop-off</td><td>Will the changes mentioned above become less obvious over time? If yes, what’s the degree of decreasing per year?
(1) No decrease.
(2)It decreases by_____% per year.</td></tr>
<tr><td>Pricing</td><td>How much did UWT motivate social workers in the organization to show an [increase in enthusiasm for work]?
(1) Approximately the same level of enthusiasm after watching an intriguing performance or movie.
(2) Approximately the same level of enthusiasm as participating in workshops or experience camps that stimulate</td></tr>
</table>

	work motivation. (3) Approximately the same level of enthusiasm as after having _____ days off. (4) Approximately the same level of enthusiasm as the work incentives brought about by _____ months of bonus payment. (5) Other _____

- **Individual donors**

Item/ Stakeholder	Individual donors
Outcome Indicators	"Because of donating to UWT, I find a proper way to transfer my income into dedication that helps the society. And I realize that individual dedication can be used properly and broadly help those in need. This makes me gain sense of satisfaction and joy." Do you agree with the above process of "gaining sense of satisfaction and joy" that occurred to you? ○ Mostly agree ○ Agree ○ No comment ○ Disagree ○ Mostly disagree
Attribution	Apart from supporting UWT, did other factors that contribute to the realization of the outcomes mentioned previously exist? What is the degree of contribution? (%)

100% results from	75% results from	50% results from	25% results from	0% results from

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<tr><td></td><td></td><td>supporting UWT</td><td>supporting UWT</td><td>supporting UWT</td><td>supporting UWT</td><td>supporting UWT</td><td></td></tr>
<tr><td>Deadweight</td><td colspan="7">Suppose that you had never supported UWT. What do you think the probability of obtaining the same outcomes would be?
Entirely (100%) | Mostly (75%) | Somewhat (50%) | A little bit (25%) | None at all (0%)</td></tr>
<tr><td>Duration</td><td colspan="7">How long do you think the outcomes and benefits that you have obtained from supporting UWT will continue to last?
(1) Within 1 year.
(2) 1~2 years
(3) 2~3 years
(4) 3~5 years.
(5) Approximately equal to the period of supporting UWT.
(6) Other, please specify:_____</td></tr>
<tr><td>Drop-off</td><td colspan="7">Will the changes above become less obvious over time? If yes, what’s the degree of decreasing per year?
(1) They will not decrease over time.
(2)They will slowly fade away (down by 25% per year)
(3) They will slowly fade away (down by 50% per year)
(4) They will slowly fade away (down by 75% per year)
(5) Other, please specify:_____</td></tr>
<tr><td>Degree of Importance</td><td colspan="7">Please rank the importance of these changes to you. (10 being the most important,1 being the least important)</td></tr>
<tr><td>Pricing</td><td colspan="7">There are many ways to Improve service quality. Which of the ways below do you think would allow you to gain the same level of “sense of satisfaction and joy “as that of supporting UWT?</td></tr>
</table>

	○ Joining a charity jogging.(NTD 1,000~3,000 dollars per year) ○ Buying products made from charities(NTD 3,000~6,000 dollars per year) ○ Buying tickets of charity concerts (NTD 6,000~15,000 dollars per year) ○ Time cost of being a volunteer regularly(NTD 15,000~30,000 dollars per year) ○ About _____times the amount I donate to UWT per year ○ Other, please specify:_____

■ **Censoring Committee Member**

Item/ Stakeholder	Censoring Committee Member
Outcome Indicators	”Because of the censoring experiences from being a Censoring Committee member of UWT, I understand the practical work of small and medium charities in Taiwan more. I combine it with my personal experiences and profession and thus improve my research ability.” Do you agree with the above process of “improving research ability” that occurred to you? ○ Mostly agree ○ Agree ○ No comments ○ Disagree ○ Mostly disagree
Attribution	Apart from being a committee member of UWT, did other factors that contribute to the realization of the outcomes mentioned previously exist? What is the degree of contribution? (%)

100%	75%	50%	25%	0%

		results from being a committee member UWT	results from being a committee member UWT	results from being a committee member UWT	results from being a committee member UWT	results from being a committee member UWT
Deadweight	Suppose that you had never been a committee member of UWT. What do you think the probability of obtaining the same outcomes would be?					
		Entirely (100%)	Mostly (75%)	Somewhat (50%)	A little bit (25%)	None at all (0%)
Duration	How long do you think the outcomes and benefits that you have obtained from supporting UWT will continue to last?					
		More than 3 years	Within 3 years	Within 2 years	Within 1 year	
Drop-off	Will the changes above become less obvious over time? If yes, what's the degree of decreasing per year? a. Yes. It decreases by 10 % per year. b. Yes. It decreases by 30 % per year. c. No decrease. d. It increases. e. Other, please specify:_____					
Degree of Importance	Please rank the importance of these changes to you. (10 being the most important,1 being the least important)					
Pricing	There are many ways to Improve research ability. Which of the ways below do you think would allow you to gain the same level of "Improve research ability" as that of being a committee member of UWT? ○ Similar to studying a MBA in Taiwan. ○ Similar to taking 15 professional management courses.					

	○ Similar to studying a MBA in Europe. ○ Similar to participating a master's lecture. ○ Similar to participating a 2-day professional workshop.

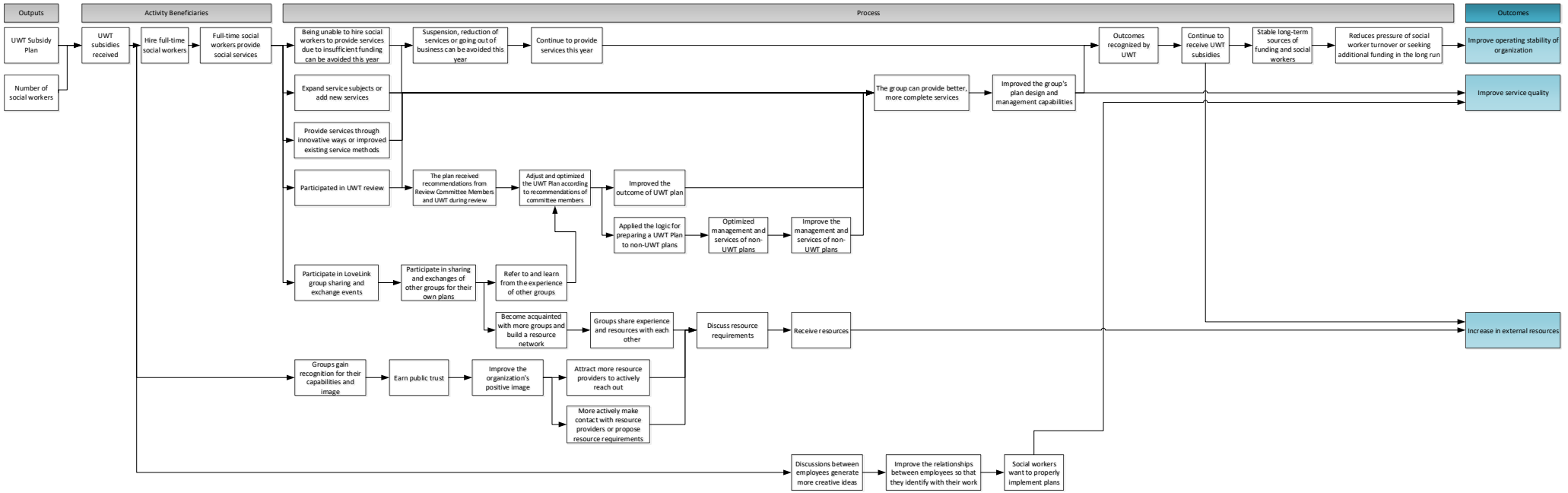
Appendix 3 Stakeholder Engagement

Stake holders	Subgroup	Total Population	Phase 1	Phase 2	Phase 3	Phase 4	No. of total engagement stakeholders
			(No. of interviewees)	(No. of questionnaires)	(No. of interviewees)	(No. of interviewees)	
Social Welfare Organization	Organizations received subsidies for projects	342	5	287	10	12	314
	Organizations received supplies	39	4	20	10	8	42
Social workers in organizations received subsidies for projects	NA	342	5	287	10	12	314
Individual donors	NA	45,938	9	91	9	0	109

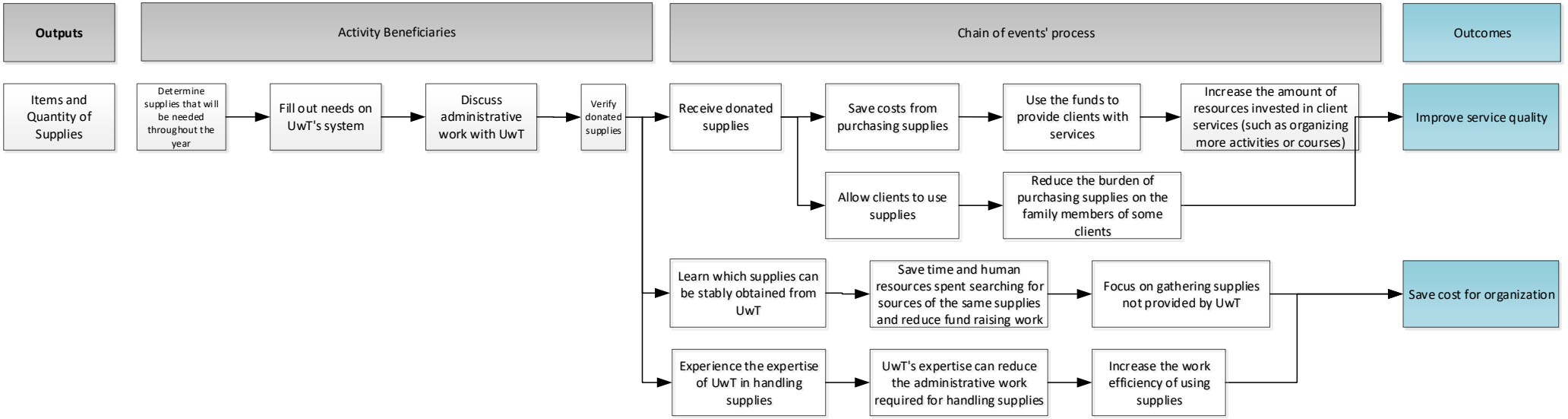
Stake holders	Subgroup	Total Population	Phase 1	Phase 2	Phase 3	Phase 4	No. of total engagement stakeholders
			(No. of interviewees)	(No. of questionnaires)	(No. of interviewees)	(No. of interviewees)	
Entities that UWT collaborates with	Collaborating corporations	20	11	0	10	0	21
Professional volunteer	Censoring Committee Members	183	7	77	3	0	87
	Audit Committee Members	12	3	0	3	0	6
General volunteer	NA	5	5	0	3	5	13
United Way of Taiwan	NA	1	1	1	1	1	4
Total No. of Stakeholder Engagement							910

Appendix 4 Chain of Event

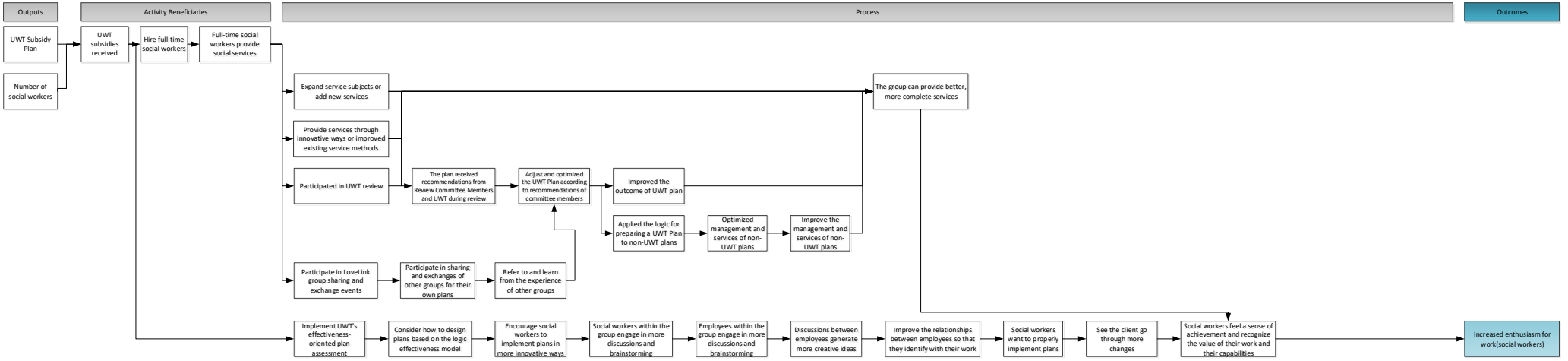
Organizations received subsidies for projects



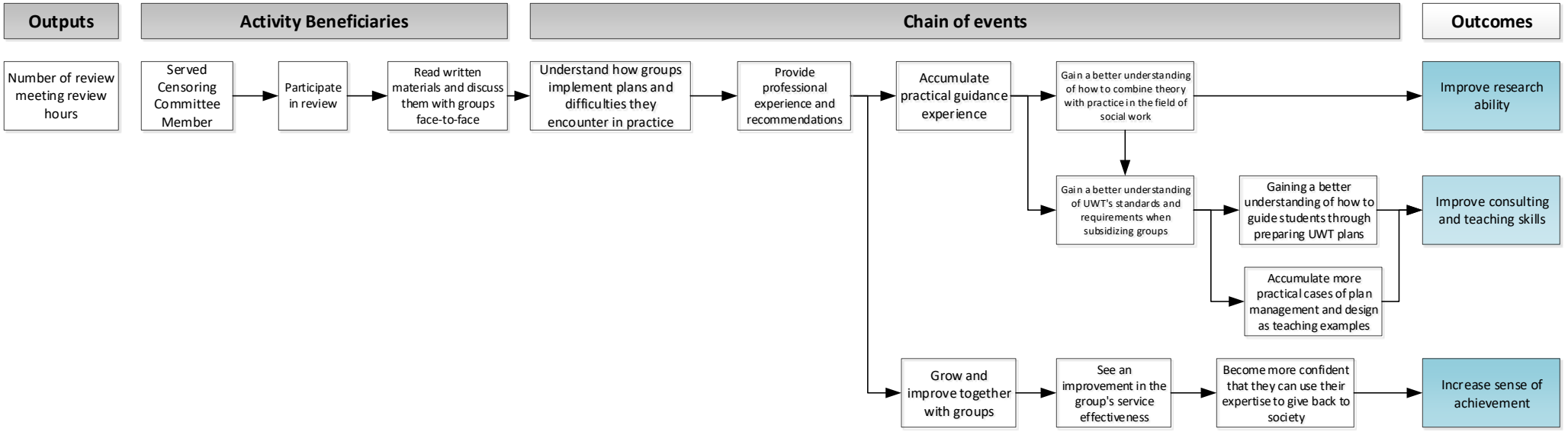
Organizations received supplies



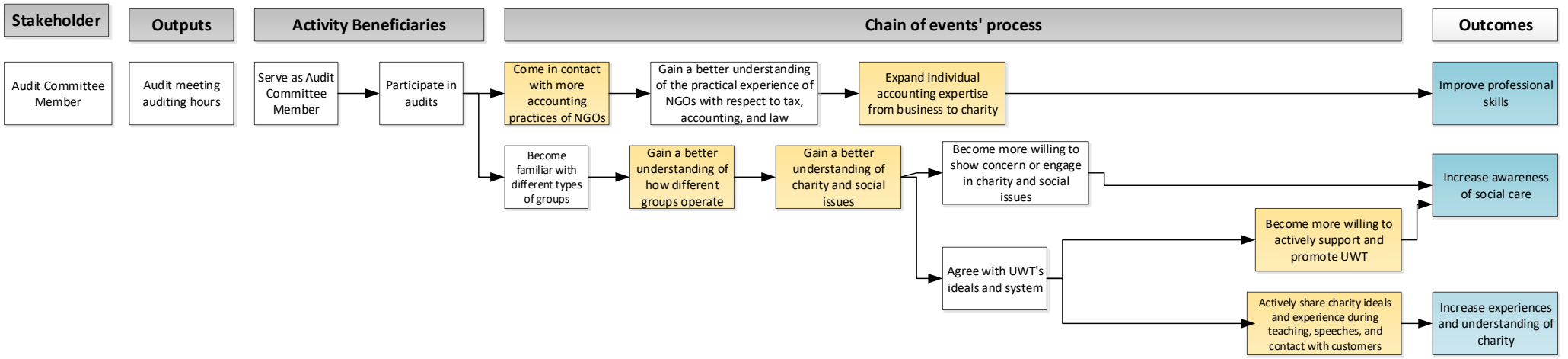
Social workers in organizations received subsidies for projects



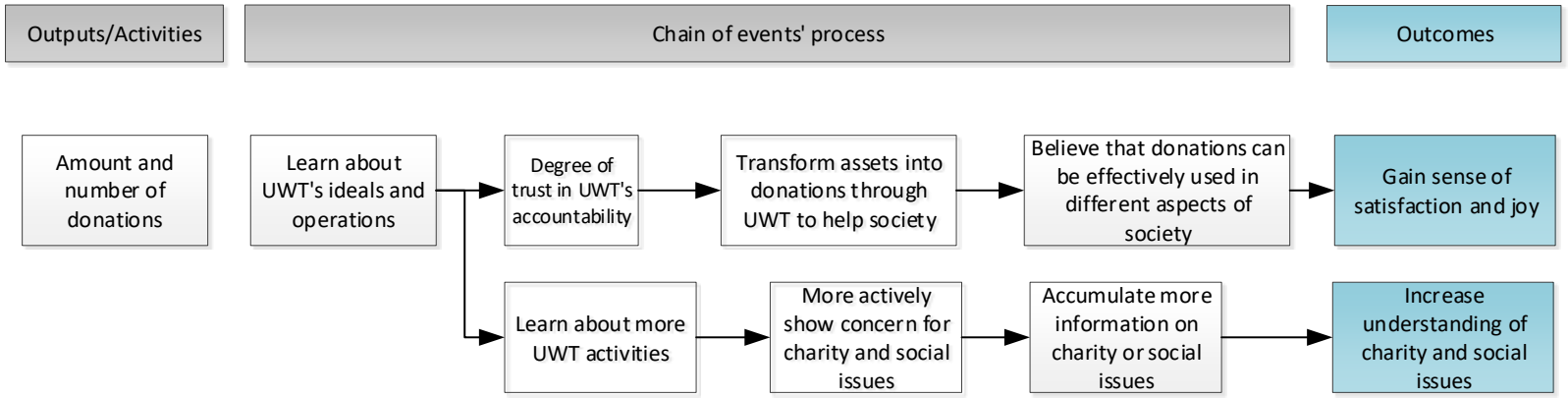
Censoring Committee Member



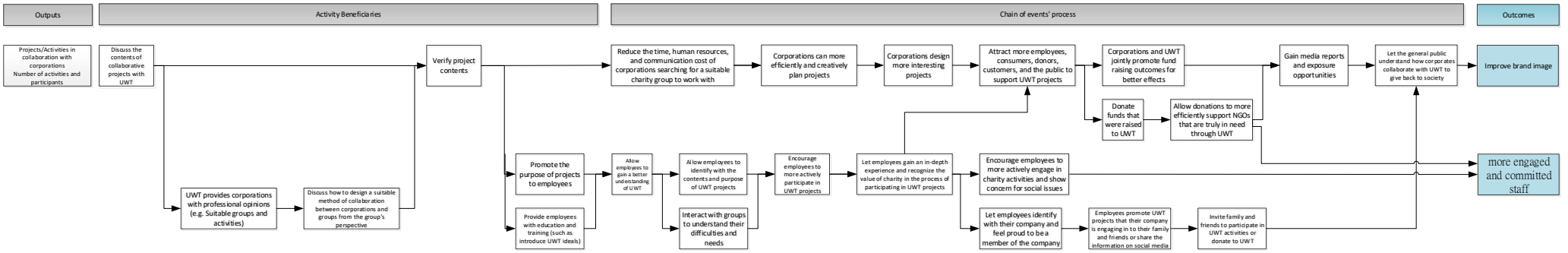
Audit Committee Member



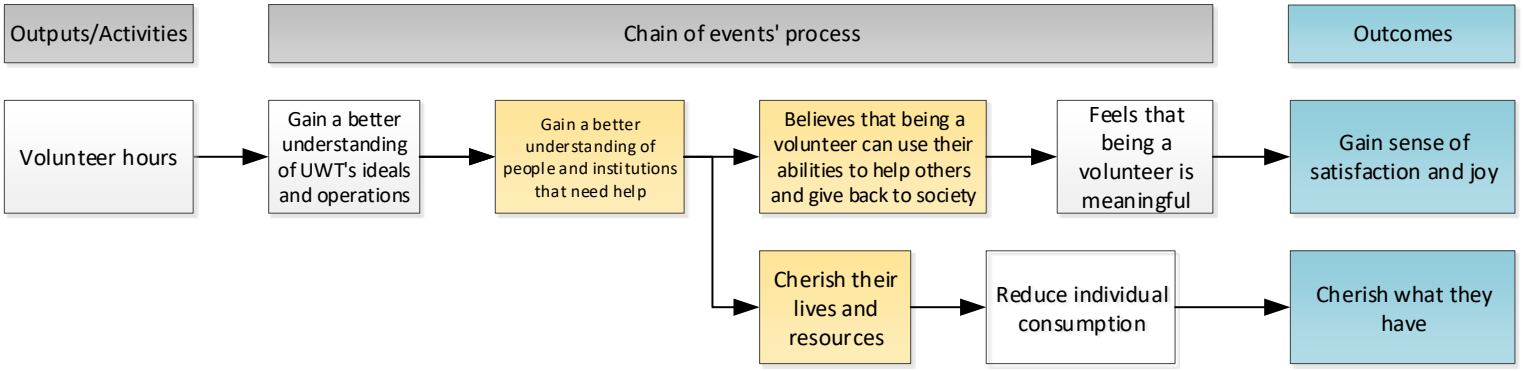
Donor



Collaborating corporations



General volunteer



Appendix 5. References

Name of the report/paper	Type of the report/paper
1.A Guide to Social Return on Investment(2012)	Principle from Social Value International
2.Standard on Applying Principle 1:Involve Stakeholders(2018 draft)	Principle from Social Value International
3.AA1000 Stakeholders engagement standards (2015)	Principle from Accountability
4.Link Living: An evaluation of social added value for West Bridge Accomodation with Support	SROI Report
5.Ability not Disability: Arts, Bravery and Changing Views in Ireland Blue Teapot Theatre Company Social Return on Investment Analysis	SROI Report
6.Community First (Moray): Social Return on Investment Analysis: An evaluation of The Handyperson Service (Moray) social value creation	SROI Report
7.Social Return on Investment (SROI) Evaluation Report, August 2012 of The Houghton Project	SROI Report
8.Social Return On Investment (SROI) Forecast Analysis:Individual Placement and Support (IPS)	SROI Report
9. Social Return on Investment (SROI) Analysis: An evaluation of social added value for Horizon Care and Repair West Lothian	SROI Report
10.The Cedar Foundation: Community Inclusion Programmes SROI Study	SROI Report
11.Social Return on Investment (SROI) Analysis: An evaluation of social added value for Real Jobs, the Action Group, Edinburgh	SROI Report
12. Bekkers, R., & Wiepking, P. (2011). A literature review of empirical studies of philanthropy: Eight mechanisms that drive charitable giving. Nonprofit and voluntary sector quarterly, 40(5), 924-973.	Journal Article
13.Wiepking, P., & Bekkers, R. (2012). Who gives? A literature review of predictors of charitable giving. Part Two: Gender, family composition and income. Voluntary Sector Review, 3(2), 217-245.	Journal Article

14. 非營利組織對資源依賴程度之研究-以中華社會福利聯合勸募協會為例.(A Study on Level of Resource Dependency for Non-profit Organization - A Case Study of United Way Taiwan) (2009)	Research Thesis
15. 非營利社會福利資源中介組織治理問題之研究一 以中華社會福利聯合勸募協會為例.(The Governance of Nonprofit Social Welfare Resource Intermediary Organization - A Case Study of United Way Taiwan) (2005)	Research Thesis
16. 台灣民間部門社會工作人員勞動現況之探究：以接受中華社會福利聯合勸募協會補助的組織為例.(The Survey on Labor Conditions of Social Workers in Non-profit Sector in Taiwan.) (2011)	Research Thesis
17. 非营利組織資源募集策略變遷之研究——以台灣聯合勸募組織為例(The study of change in funding strategy of NPOs-A Case Study of United Way Taiwan) (2010)	Research Thesis
18. 非營利組織社會行銷之研究--以花旗銀行聯合勸募計劃為例.(The study of the nonprofit organizations" social marketing: the case study of the cooperation project between Citibank and United Way Association) (1999)	Research Thesis

Appendix 6. Impact Map

1. Outcome Indicators List

Stakeholders	Subgroup	Outcomes	No. of outcomes	Indicators	Sources
Social Welfare Organizations	Organizations received subsidies for projects	Improve operating stability of organization	338	Reply at least 1 change below in questionnaire ■ Hire more people. ■ Gain more resources. ■ Have more idea and creativity. ■ Reduce financial pressure. ■ Execute the project more efficiently.	Questionnaire
		Improve service quality	341	Reply at least 1 change below in questionnaire ■ The organization can offer more innovative service way. ■ The organization can offer services to more people in need. ■ The organization can extend the service time. ■ The organization can find more external resources to provide services.	Questionnaire

		Increase in external resources	331	Reply at least 1 change below in questionnaire ■ Enhance the credit of organization from public. ■ Have more opportunities to obtain professional technical assistance. ■ Have more opportunities to apply for subsidy of program. ■ Have more opportunities to obtain supports from volunteer. ■ Have more opportunities to obtain supply donations. ■ Have more opportunities to receive direct donations.	Questionnaire
	Organizations received supplies	Improve service quality	39	Reply at least 1 change below in interview ■ The social worker and supervisor are willing to spend more time discussing the program. ■ The social worker and supervisor increase activities for people receiving help from program.	Interview
		Save cost for organization	39	Reply at least 1 change below in interview ■ Reduce human resource and time spend on raising fund. ■ Reduce human resource and time spend on	Interview

				raising supplies. ■ Reduce human resource and time spend on purchasing supplies.	
Social workers in Organizations received subsidies for projects	NA	Increased enthusiasm for work	327	Reply at least 1 change below in questionnaire ■ The social worker and supervisor are willing to spend more time discussing the program. ■ The social worker and supervisor have more enthusiasm and energy while working. ■ The social worker and supervisor are more willing to learn relevant professional knowledge. ■ The social worker and supervisor work more efficiently. ■ No obvious change in enthusiasm for work.	Questionnaire
Individual Donors	NA	Gain sense of satisfaction and joy	45,433	If stakeholders reply" no comments" or" agree" or "very agree" to the indicator then it is considered to be the outcome indicator.	Questionnaire
		Increase understanding of charity and social issues	42911		
Collaborating	NA	More engaged	20	Reply at least 1 change below in questionnaire	Questionnaire

corporations		and committed staff		■ Increase the browsing rates of corporate website or social media. ■ More customers ask about charity projects of our company. ■ Have more positive feedback on brand image from more customers or public. ■ Attract more customers or employees that identify with the idea of public welfare of our corporate. ■ Other, please specify:_____	
		Improve brand image	20	Reply at least 1 change below in questionnaire ■ Employees ask about the project of UWT and the way to donate to UWT voluntarily. ■ Employees share more information about NGO, volunteer activities and fund raising events with one another. ■ Employees participate more volunteer activities and fund raising events with one another after work. ■ Other, please specify:_____	Questionnaire
Professional volunteers	Censoring Committee	Improve research	183	Reply at least 1 change below in questionnaire ■ Get in touch with more NPOs and have more	Questionnaire

	Member	ability		idea and creativity about NPO management. ■ Understand the practical work of project of each NPO on the spot and enhance the ability of project management. ■ Understand the process and the spirit of reviewing performances of NPO and increase personal ability of performance management. ■ Broaden personal network and introduce more resources to organizations in need.	
		Improve consulting and teaching skills	178	Reply at least 1 change below in questionnaire ■ Enhance the ability of counselling organizations or students to write programs. ■ Enhance the ability of counselling organizations or students to design programs. ■ Enhance the ability of counselling organizations or students to execute programs. ■ I have no obvious change on counselling organizations or students to manage programs.	Questionnaire
		Increase sense of achievement	183	Reply at least 1 change below in questionnaire ■ Assist the NPO in offering more professional services and thus increase sense of achievement.	Questionnaire

				■ Assist the NPO in obtaining more resources and thus increase sense of achievement. ■ Assist the NPO in offering stable service and thus increase sense of achievement. ■ I have no obvious change on professional ability.	
	Audit Committee Member	Increase professional skills	8	Reply at least 1 change below in interview ■ Know more about the practical work of NPO finance and accounting. ■ Learn about relevant law of NPO finance and accounting. ■ Understand the problems that NPO finance and accounting may encounter more.	Interview
		Increase awareness of social care	12	Reply at least 1 change below in interview ■ Feel that I can give back to society through assisting NPOs with my profession. ■ Feel that I can support UWT by my profession.	Interview
		Increase experiences and understanding of charity	12	Reply at least 1 change below in interview ■ Increase the chance to share UWT with clients. ■ Increase the chance to share UWT in class.	Interview

General volunteers	NA	Gain sense of satisfaction and joy	4	Reply at least 1 change below in interview ■ Feel that I can find a way to give back to society. ■ Feel that what I do while volunteering is meaningful.	Interview
		Cherish what they have	3	Reply at least 1 change below in interview ■ Reflect on consuming habits in the past. ■ Recall what resources I own. ■ Consider to cut down on spending.	Interview

2. Financial Proxies List

Stakeholders	Subgroup	Outcomes	Financial Proxies	Financial Value(NTD)
Social Welfare Organizations	Organizations received subsidies for projects	Improve operating stability of organization	The decrease in service volume(calculated from donations) of each group without grants from UWT	1,604,565
		Improve service quality	The expenses the organizations spent on the events, such as hiring a social worker or a consultant, which can achieve same level of improvement on service quality.	226,313
		Increase in external resources	The expenses the organizations spent on the events, such as financial audit, that can increase same amount of external resources gained.	405,779
	Organizations received supplies	Improve service quality	The times of value the supply donation brought to the organization	830,415

		Save cost for organization	The actual costs saved after cooperating with UWT	20,271
Social workers in Organizations received subsidies for projects	NA	Increased enthusiasm for work	The expenses the organizations spent on the events, such as inspiring workshops or seminars, that can increase same amount of external resources gained.	4,781
Individual Donors	NA	Gain sense of satisfaction and joy	The resources the Individual donors spent on the events, such as purchasing goods produced by other NPOs, joining volunteer programs, that can achieve same level of joy and satisfaction	12,486
		Increase understanding of charity and social issues	The resources the Individual donors spent on the events, such as participating in charity concert , that can increase same level of understanding on charity and social issues	18,554
Collaborating	NA	More engaged and	Budget for corporate volunteer	1,062,500

corporations		committed staff	activities	(large corporate volunteer activities)
				412,000 (small corporate volunteer activities)
		Improve brand image	Budget of corporations for marketing and promotion (yearly)	2,334,625 (large corporate volunteer activities)
				906,000 (small corporate volunteer activities)
Professional volunteers	Censoring Committee Member	Improve research ability	The expenses the Professional volunteer spent on the events, such as two-day professional training or workshop, that can achieve same level of improvement on research ability	63,482
		Improve consulting and teaching skills	The expenses the Professional volunteer spent on the events, such as 6-hour training on charity program management, that can achieve same level of	22,287

			improvement on guiding and teaching abilities	
		Increase sense of achievement	The wages the Professional volunteer gained from serving as a consultant who provide professional advices for NPOs or corporations	252,608
Professional volunteers	Audit Committee Member	Increase professional skills	Average salaries of accountant(yearly)	5,416,667
		Increase awareness of social care	Average amount of donations	56,000
		Increase experiences and understanding of charity	Value of one Harvard Business School case	272
General volunteers	NA	Gain sense of satisfaction and joy	Equivalent to 1.5 months' salary each year on average	74,984
		Cherish what they have	Average monthly salary saved (40%)	19,996

3. Impact Factors List

Stakeholders	Subgroup	Outcomes	Deadweight	Displacement	Attribution	Drop-off
Social Welfare Organizations	Organizations received subsidies for projects	Improve operating stability of organization	25%	0%	25%	3%
		Improve service quality	29%	0%	21%	2%
		Increase in external resources	30%	0%	22%	3%
	Organizations received supplies	Improve service quality	49%	0%	48%	20%
		Save cost for organization	48%	0%	48%	0%
Social workers in Organizations received subsidies for projects	NA	Increased enthusiasm for work	35%	0%	23%	3%
Individual Donors	NA	Gain sense of satisfaction and joy	74%	0%	61%	10%
		Increase understanding of charity and social	73%	0%	62%	7%

		issues				
Collaborating corporations	NA	More engaged and committed staff	44%	0%	20%	5%
		Improve brand image	39%	0%	22%	6%
Professional volunteers	Censoring Committee Member	Improve research ability	60%	0%	57%	32%
		Improve consulting and teaching skills	59%	0%	57%	15%
		Increase sense of achievement	66%	0%	56%	18%
	Audit Committee Member	Increase professional skills	15%	0%	20%	0%
		Increase awareness of social care	33%	0%	7%	0%
		Increase experiences and understanding of charity	17%	0%	17%	0%
General volunteers	NA	Gain sense of satisfaction and joy	20%	0%	13%	0%
		Cherish what they have	25%	0%	0%	0%