The Social Return on Investment Report on

Taishin Charity Foundation's tenth

Power of Love Platform

2019 ~ 2020

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Awarded 9 September 2020

Ben Carpenter

Chief Executive Officer

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Summary

Taishin Charity Foundation (TCF) was founded in 2010 with the aim of supporting small-and-medium-sized charitable organizations and social enterprises with long-term visions and goals in cooperation with other agencies and foundations. TCF launched Taiwan's first large-scaled online charity campaign along with assistance of capacity building at organizational level, called "The Power of Love Platform" (PLP). This study adopts the Social Return on Investment (SROI) methodology to forecast the social impact of the 10th PLP. The result finds that the SROI of the 10th PLP is $5.33; that is to say, the 10th PLP is estimated to generate $5.33 social value for every $1 invested. The sensitivity analysis indicates the SROI of the 10th PLP ranging 3.76 to 5.92.

The report identifies four stakeholder groups of the 10th PLP – nonprofit organizations (NPOs)/social enterprises (SEs), staff in the NPOs and SEs, Taishin volunteers, and donors. Approximately 80% of social value takes place in funded NPOs/SEs and unfunded ones. Funded NPOs/SEs would "improve service capacity, increase access to resources, and increase coherence to their affiliations", while unfunded NPOs/SEs would also "increase access to resources and increase coherence to their affiliations" because of the PLP. Staff in NPOs and SEs with work experience in the social sector for over 10 years were found to "enhance self-esteem, enhance sense of achievement, increase online marketing capacities, increase helping behavior, and improve interpersonal relationship." Interestingly, staff in NPOs/SEs with work experience in the social sector for less than 10 years also have the five outcomes of those for over 10 years. Staff of less than 10 years would feel depressed and frustrated since they were in charge of PLP project and prone to suffer from work pressure especially resulting from whether they could win the online voting to receive Taishin's fund. Taishin volunteers would "feel happier, improve interpersonal relationship, enhance coherence to Taishin, and improve family relationship." Furthermore, Taishin volunteers in managerial position would "increase work performance." Donors would "feel happier" after making donation to PLP.

The results of this report have been explicitly conveyed to TCF to modify the PLP in order to maximize the social value of the PLP heading to the next decade.

Part 1 Introduction

1.1. Taishin Charity Foundation

Taishin Financial Holdings has always had a strong commitment to social and corporate responsibility. From 2002 onward, when Taishin supported the reconstruction of Nantou County after the 921 Earthquake, the main focus of Taishin Financial Holding's charity work has been to promote economic autonomy. Using the "Teach a man to fish, feed him for a lifetime" philosophy in combination with the leveraging of corporate resources and advanced knowledge of e-commerce, Taishin Financial Holdings aims to support the sale of agricultural goods, as well as the development of the industries that produce them.

After observing the "Care for Taiwan Series" Program, which ran for many years, Taishin realized that effective social service and responsibility requires a long-term commitment and outlook. Thus, Taishin Charity Foundation (TCF) was established in 2010 with the aim of implementing a charity program with long-term visions and goals in cooperation with other agencies and foundations. With this foundation, Taishin can now better fulfill its commitments to social responsibility by providing economic autonomy to more disadvantaged communities and people.

The goals of Taishin Charity Foundation aim to assist and support:
1. Natural disaster relief and the resulting medical care challenges.
2. Disadvantaged individuals in enhancing their life skills and improving their situation.
3. Other charitable organizations and foundations
4. Events supported by the relevant authorities and agencies.
5. Other matters which are related to social and public welfare.

1.2. The Power of Love Platform

According to the Ministry of the Interior, Taiwan is home to over ten thousand non-profit organizations. In total, these non-profit organizations receive over 40 billion dollars in donations every year. However, over 80% of these donations go to larger non-profit organizations. This causes small and medium-sized non-profit organizations, because of their lack of reputation or marketing ability, to receive a limited amount of donations.

Since its establishment in 2010, TCF has aimed to support small and medium-sized charitable organizations. In order to achieve that goal, TCF launched Taiwan's first large scale online charity event, called "The Power of Love Platform" (PLP). First, charitable organizations are invited to submit project proposals to the event website. Internet voters vote for organizations which they believe contribute the largest positive impact. Finally, after voting concludes, funds are distributed based on the allocation of votes. This event not only allows small and medium charitable

organizations to receive much-needed funding, but also provides publicity to participating organization.

1.2.1 The objectives of "The Power of Love Platform (PLP)

The PLP was initiated to achieve three objectives. The first objective was to expand the Visibility of the Platform. To help small and medium-sized social welfare organizations promote themselves, the TCF took the initiative to invite them to propose online what they might want to do to further their cause. The second objective was to enhance public participation. As the event has continued to grow, TCF has invited event partners and Taishin employees, as well as the general public to donate funds for PLP, expanding the scope of social service events in order to reach and assist a larger number of people in need. The third objective was to increase engagement with NPO Proposals, thereby increasing the number of votes for each proposal. Power of Love is a platform that aims to encourage people to review as many NPO proposals as possible and cast 10 votes for 10 proposals they like. Taishin volunteers also took time to invite their superiors and colleagues to endorse the platform and promote the cause of charity together. Besides producing personal EDM for superiors, they took the initiative to solicit votes in offices and help fellow employees to complete their voting.

1.2.2 Activities and timeline of the 10th Power of Love Platform

The PLP has 4 primary stages: online project proposal submission, first round review, online voting competition, and project execution. First, NPOs/SEs interested in applying for TCF funding must submit their project proposals via the official platform website during late August. Second, TCF will review all proposals and will announce the result on October 1st. Third, all proposals will be published on the official platform website for the month-long online voting contest in November. The proposals which receive the most votes will receive funding from TCF, and TCF will grant these proposals at the Donations Ceremony in middle December. Forth, funded organizations must use TCF funding to implement their projects in the second year and submit their final reports to TCF by late November.

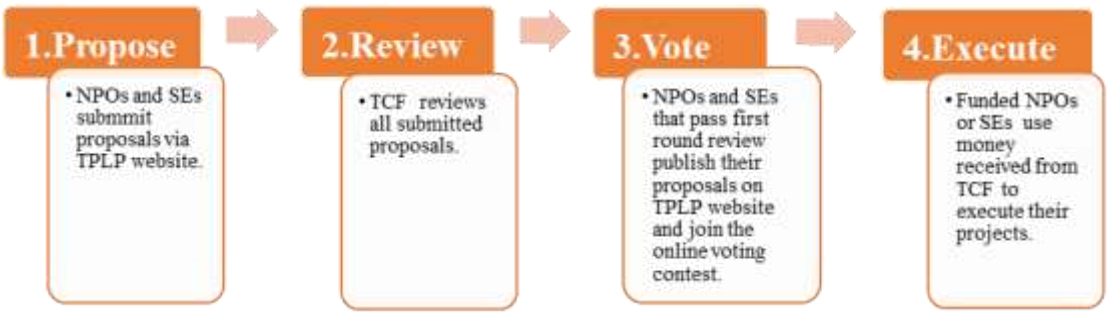

Figure 1 Four stages of PLP

1.2.2.1 Propose

Drawing on its own resources, Taishin assisted NPOs in learning more about the platform and getting familiar with ways to present their proposals online.

- Recruiting volunteers to invite NPOs to participate in the platform

Taishin Financial Group recruited volunteers for the "Power of Love" platform. Taishin volunteers invited NPOs to present proposals on the Power of Love website; their proposals were supposed to specify items in need of financial aid, expense planning, and other related details.

- The Taishin Charity Foundation hosted a session on how NPOs should proceed with online presentation of their proposals.

The Taishin Charity Foundation hosted an explanatory session to help NPOs understand the application process and offer them tips on proposal presentation, thereby fostering their readiness to participate. In addition to listing all the items required of the proposals and citing examples, the event included a Q&A session. Meanwhile, marketing specialists were invited to offer courses and organize extra explanatory sessions.

- NPOs presenting proposals online

NPOs were asked to fill in the content, goal, timetable, and expense of their proposal on the platform website. They could also upload photos and videos to make a stronger case. The application process was not completed until they mailed the related documents to Taishin.

1.2.2.2 Review

- Preliminary screening of NPO proposals

In accordance with the guidelines of the platform, the Taishin Charity Foundation's preliminary screening panel went through all the NPO proposals to determine their eligibility.

1.2.2.3 Vote

The public were invited to vote online, via their computers and cellphones, for the NPO proposals they most favor.

- The platform website made accessible for online voting

For the entire month of November, the platform website was open for voting, by means of either a computer or a cellphone (using QR code scanning). Every visitor was entitled to 10 votes for 10 separate proposals. Emphasis was placed on keeping things simple so that the public could easily complete their voting —it took only three clicks. An "assistant" stood ready on the platform website to assist visitors in browsing all the NPO proposals.

A "priority exposure" mechanism was adopted to increase the visibility of NPOs that appeared to be lagging behind. A real-time ranking chart was installed to keep NPOs as well as the general public up to date with the platform.

- Soliciting votes

Social welfare organizations

	Social welfare organizations solicited votes at schools, night markets, and train stations. Social welfare organizations from different areas and fields banded together in producing joint EDM to solicit votes. Social welfare organizations solicited votes by offering step-by-step instructions on the voting process.

Taishin Volunteers

	Taishin volunteers assisted superiors in urging all employees to participate in the platform. They took the initiative to solicit votes and assist fellow employees to complete their voting.

1.2.2.4 Execute

The winning NPOs are supposed to implement their proposals in 2020. Taishin volunteers will assist and supervise the implementation process and present reports upon completion.

- Fund's presentation ceremony

	The close of voting saw groups emerge as winners. They were invited to attend the fund's presentation ceremony in December 2019.

- Completion of winning proposals; presentation of project reports

The winning social welfare organizations are required to implement their proposals within one year and compile a case report accordingly. The Taishin Charity Foundation will post all the reports on the platform website, thereby keeping the public up to date with how the charity funds are being used.

- Important Dates of the 10th Power of Love Platform are as follows.

1. Online project proposal submission: August 15th-31st, 2019
2. First round review: September 1st-30th, 2019
3. Result of first round review: October 1st, 2019
4. Online voting contest: November 1st-30th, 2019
5. Donations Ceremony: December 14th, 2019
6. Project implementation: January 1st to November 30th, 2020

1.3 The purpose of this report

The objective of the SROI analysis is to forecast the social value of the charitable endeavors for the 10th PLP. In this momentous year, TCF would like to review and evaluate the effectiveness and efficiency of the last ten years of their work in order to forecast and maximize the future social impact. Therefore, this study adopts the Social Return on Investment (SROI) methodology, which has been internationally recognized by scholars and practitioners as one of the most appropriate methodologies for studies of this kind. TCF hopes to apply the results of this repot to improve the mechanism of PLP, manage projects, and maximize impacts.

Part 2 Research Method: The SROI Methodology

2.1 What is SROI?

This study adopts the Social Return on Investment (SROI) methodology to assess the direct and indirect impacts of the PLP on stakeholders. The "Office of the Third Sector" in the United Kingdom issued "A Guide to the SROI" to measure tangible and intangible impacts as a result of the intervention in terms of social, environmental, and economic aspects. The SROI method assigns all impacts a monetary value and uses those values to calculate a final SROI. The ratio demonstrates the overall causal relationship between inputs and outcomes. The SROI evaluation involves six stages abiding by seven major principles.

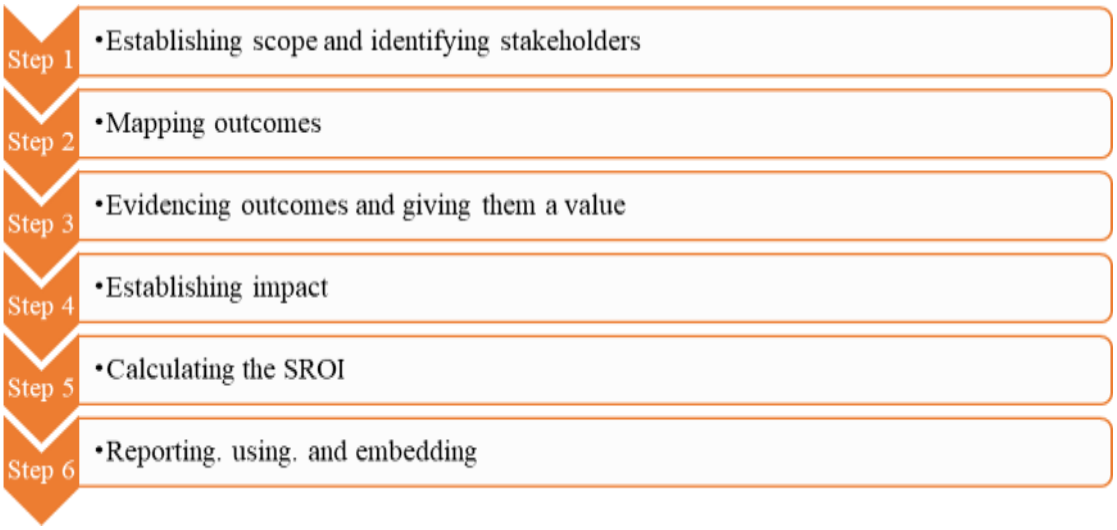

Figure 2 Six stages of SROI

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

Part 3 Establishing the scope and identifying the stakeholders

3.1 The Scope of this Report

This report adopts the SROI methodology to forecast the social value of the 10th PLP from October 1st, 2019 to November 30th, 2020, including a series of activities related to the PLP after the first-round review, online voting competition, and project execution. TCF has other projects to assist NPOs/SEs that joined the PLP, which is beyond the scope of this report. This study excluded organizations that submitted proposals but did not pass first round review since such organizations seemed not to experience any change.

The forecast of the social value of the 10th PLP is primarily based on the data of the 9th PLP. This data was used for three reasons. First, the changes that the 10th stakeholders will experience cannot be sufficiently represented by outcomes before the 10th PLP ends. Second, all the 9th PLP stakeholders were eligible to share the changes they experienced. Third, in order to collect data from those who had experienced the entirety of the PLP, it was more convenient for us to approach those who participated in the 9th than those who from the 8th or earlier years. The stakeholders from years prior to the 9th might not remember what they had experienced or may have left their organizations already, which would mean that we would encounter problems in collecting valid data. Therefore, this report calculates the SROI by using the data of (1) the 9th PLP for stakeholders, the subgroups of stakeholders, chain of events, indicators, outcomes, financial proxies, and impact factors; and (2) the 10th inputs and the 10th population of each stakeholder to forecast the social value of the 10th PLP. Our analysis found that the outcomes of the 9th PLP are broadly the same as the 10th PLP.

3.2 Identification of Stakeholders

3.2.1. Who are the Stakeholders?

This study identified stakeholders of the 10th PLP in three major steps. First, we listed all individuals and organizations which may affect or be affected by the series of activities of the 10th PLP within the scope of this report. Second, we referred to the guidelines of AA1000 Stakeholder Engagement Standard (2015) to ensure we had included representative, significant, and relevant stakeholders. Third, we identified possible subgroups and decided to include or exclude various stakeholders.

3.2.1.1 List all stakeholders

First, we listed all individuals and organizations which may affect or be affected by the 10th PLP within the scope of this report. Understanding the details of each activity of the PLP is informative and helpful when identifying possible stakeholders who experienced changes. TCF is the host of PLP and is the group which has access to the most information and which has been interacting with all stakeholders for years. Thus,

to identify possible stakeholder groups, we consulted with TCF to understand how each stakeholder engaged in the 10th PLP. We asked TCF "Who do you think will be changed or affected by the PLP?" and followed with a closed question "Are there any omissions in the list of stakeholders?" After discussing with TCF, we classified all stakeholders into two major categories in terms of their roles in the PLP - direct stakeholders and indirect stakeholders.

Direct or indirect stakeholders

- Direct stakeholders

"Direct stakeholders" refers to individuals and organizations that are directly affected by PLP. These include NPOs, social enterprises (SEs), staff in NPOs and SEs, Taishin volunteers, donors, and voters. NPOs, SEs, and staff in NPOs/SEs are regarded as direct beneficiaries of PLP and play the roles of resource users who receive and use resources. Donors, Taishin volunteers, and voters play the role of resource providers who offer organizations funds, time, manpower, and support through their votes.

- Indirect stakeholders

"Indirect stakeholders" refers to the beneficiaries of the funded organizations along with their families, friends, caretakers, and all participants who take part in the activities held by funded organizations. The outcomes of beneficiaries of funded NPOs/SEs belong to funded NGOs/SEs and not to the funder of this project. Therefore, it would be the subject of a separate SROI analysis. Analysis on the beneficiaries of funded organizations is beyond the scope of this study.

There are two reasons that the government might be considered an indirect stakeholder and not expected to have material outcomes. First, since the PLP did not fund personnel expenses, the manpower needed to execute the PLP projects was funded by the organizations themselves. The government's tax revenues should belong to the outcome of the funded organizations, which is beyond the scope of this report. Second, most employees for the PLP proposals are working part-time jobs and would not be expected to have material outcomes because they are able to find other part-time jobs.

The suppliers of funded organizations are also indirect stakeholders, as they experience increased business from the PLP funding, especially for social enterprises. For example, there are social enterprises established to help small farmers grow and sell organic food, or there are those which help the disabled find employment. The increased business of these organizations had been included in the final outcome of "improve service capacity" for funded organizations because "improve service capacity" is calculated as "the number of increased beneficiaries/services/goods" multiplied by "the annual service cost per beneficiary/service fees/prices of goods sold." Thus, we avoid double counting the increased business of funded organizations. Additionally, the increased business of some suppliers of funded organizations might

not have material changes since they still have other chances to do business instead.

The general public and Taishin Holdings could be regarded as the stakeholders of the PLP because they are also related to the PLP. The general public refers to people who are neither donors nor voters for the PLP. However, the general public might not experience material changes if they are not involved with the PLP. Taishin Holdings could also be regarded as the funder of the PLP, and the PLP might cause positive outcome to its corporate image. However, since the focus of the report is to emphasize how the PLP contributes to the stakeholders outside of Taishin Holdings, this report does not include the outcomes of Taishin Holdings as the stakeholder.

Five main categories of stakeholders who seemed to experience major changes were been identified in the first stage – NPOs and SEs, staff in NPOs and SEs, volunteers, donors, and voters. Their roles and engagement processes are discussed below.

Role of stakeholders

"NPOs/SEs" were organizations interested in applying for TCF funding that submitted their proposals to TCF and passed the first round of review. NPOs/SEs published their proposals on the PLP website for the online voting competition. "Funded organizations" refers to NPOs/SEs which won the online voting competition and received funding to implement their projects. "Staff in NPOs/SEs" are those who have been working in the social sector. They are subdivided into those with over 10 years of experience and those with less than 10 years of experience. Each organization tends to have 3 people involved in PLP project. These include the contact for PLP proposals, the chairperson, general secretary, chief executive officer, or founder in NPOs or SEs.

"Taishin volunteers" were the incumbent staff who were working at Taishin Holdings. TCF recruited volunteers within Taishin Holdings. Volunteers spontaneously and actively attended PLP activities, including on-site visits to NPOs, offering over-the-phone proposal counseling, promoting the voting platform, volunteering, and participating in flash mob events.

"Donors" were the people who donated money to TCF. "Voters" were those who voted for proposals they preferred on the PLP website during the one-month online voting platform period. "Beneficiaries of NPOs/SEs" were those served by funded NPOs/SEs in the PLP.

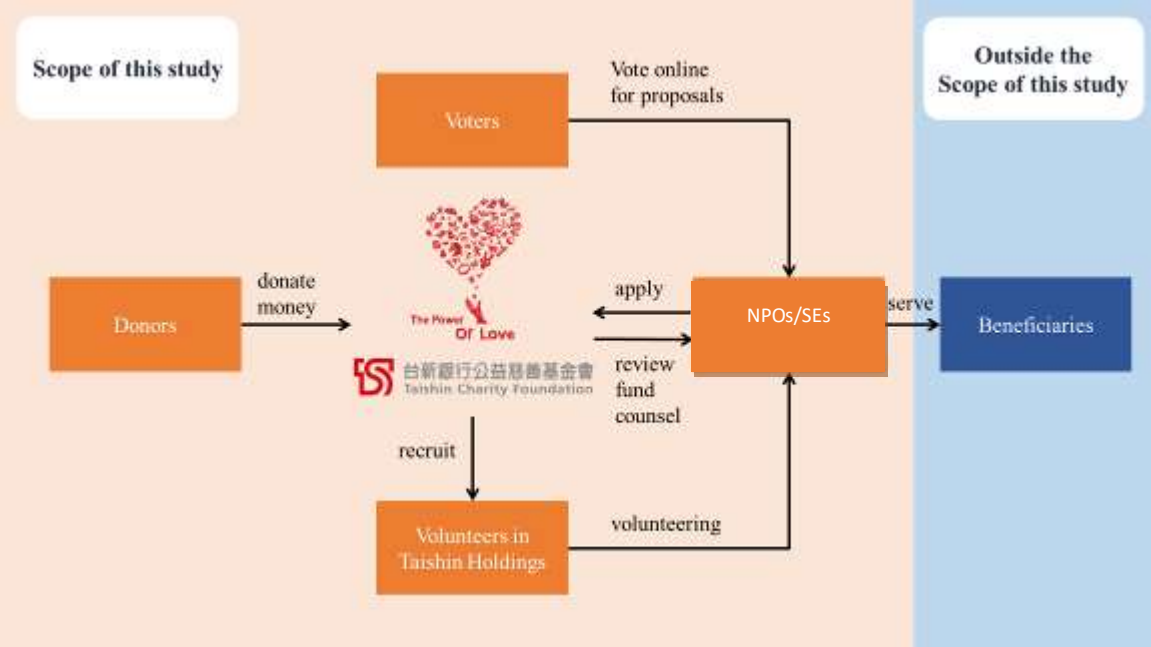

Figure 3: Role of stakeholders in the Power of Love Platform

3.2.1.2 Verification with reference to the guidelines of AA1000 Stakeholder Engagement Standard (2015)

We followed the guidelines of AA1000 Stakeholders Engagement Standards (2015) to ensure the principles of stakeholder participation were fully applied throughout the process of stakeholder identification. The standard allowed us to confirm the importance and relevance of identified stakeholders in the first stage of this project.

Table 1: Analysis of stakeholders of Power of Love Platform according to AA1000 Stakeholders engagement standards

Principles	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.	• NPOs and SEs • staff in NPOs and SEs • Taishin volunteers • donors • voter • beneficiaries of NPOs and SEs
Responsibility	Groups or individuals to whom the organization has, or in the future may have, legal, commercial, or ethical responsibilities	• NPOs and SEs • staff in NPOs and SEs • donors
Tension	Groups or individuals who need immediate attention from the organization with regard to financial, economic, social, or environmental	• NPOs/SEs • staff in NPOs/SEs • donors

	issues.	
Influence	Groups or individuals who can have an impact on the organization's or a stakeholder's strategic or operational decision-making	• NPOs/SEs • staff in NPOs and SEs • Taishin volunteers • donors • voters
Diverse perspectives	Other individuals and groups who may be influenced due to other comprehensive factors.	• beneficiaries of NPOs and SEs • voters

3.2.1.3 Inclusion and exclusion of stakeholders

Subgroup identification steps

After we made the stakeholder list and referred to the guidelines of AA1000 Stakeholder Engagement Standard (2015), we decided to focus on five stakeholder groups, including the NPOs and SEs, staff in the NPOs and SEs, Taishin volunteers, donors, and voters. Afterwards, we further explored the possible subgroups of these five stakeholder groups. Subgroup identification took the following steps.

- Review literature to explore possible subgroup categories
- Discuss with TCF and ask for the statistics of each stakeholder group from TCF's database.
- Look into the descriptive statistics of stakeholders offered by TCF to understand the features of the population of each stakeholder group.
- List the possible subgroup categories for each stakeholder group based on literature and the descriptive statistics of stakeholders
- Set a rule for how many people from each possible subgroup should in interviewed in Stage 1.
- Conduct interviews
- Compile and analyze all data collected from interviews
- Identify which subgroup category matters for each stakeholder group in terms of outcomes stakeholders have experienced
- Include stakeholders with material outcomes, exclude stakeholders without material outcomes, and exclude stakeholders who cannot be engaged.

Possible subgroups for different stakeholder groups

- NPOs/SEs

According to Sun (2006), NPOs/SEs might experience different changes in terms of their being funded or unfunded, the organizational type (NPOs or SEs), the project type, the number of times being funded by TCF, the number of times proposing to PLP, annual revenue, and number of employees. We collected all information from the possible subgroups from all interviewees, but we anticipated that funded or unfunded, organizational type (NPOs or SEs), and project type might matter more than other

possible subgroups for a few reasons. First, funded organizations used TCF's money to implement their project, but the unfunded organizations might not be able to offer their proposed services or must seek other resource sources to put their project into practice, which might reasonably lead to different outcomes. Second, PLP accepted both nonprofit and social-enterprise applicants, NPOs primarily rely on donations to offer services while SEs must have business model to financially sustain themselves. Thus, we assumed that NPOs/SEs would have different outcomes. Third, since the PLP accepted diverse types of projects, including agricultural SEs, social welfare SEs, rehabilitation SEs, cultural education NPOs, digital learning NPOs, social welfare NPOs, and elderly community NPOs, it therefore covered multiple beneficiaries (the elderly, children, teenagers, disadvantaged, etc.) which might lead to different outcomes. In addition, we merged a few categories into one, since they shared some characteristics in common. For example, cultural education NPOs and digital learning NPOs were merged into educational NPOs, and social welfare and elderly community were merged into social service NPOs.

- Staff in NPOs/SEs

According to literature (Mirvis & Hackett, 1983; Schepers, De Gieter, Pepermans, Du Bois, Caers, & Jegers, 2005), the subgroups of staff in NPOs/SEs could be grouped according to the number of years spent working in the social sector, the number of years spent working in the organization that proposed to the PLP, gender, age, and position. We anticipated that working experiences might matter more than other possible categories since a major problem within the social worker industry in Taiwan is high worker turnover due to low wages (Chuang & Shieh, 2018). We interviewed organizations and its staff at the same time.

- Taishin volunteers

According to literature (Bekker & Wiepking, 2007), the possible subgroups of volunteers include age, gender, number of times attending PLP volunteering sessions, position, number of years of service, service frequency, etc. According to our discussion with TCF and the volunteers' data provided by TCF, we originally expected the number of times volunteering for PLP would have a greater effect than other possible subcategories because some volunteers have been taking part in PLP for several years.

- Donors

According to literature (Bekkers & Wiepking, 2011), the possible subgroups of donors are individual or organization, donation amount, number of times donating to TFC, age, gender, donation frequency (i.e. regular or one-time), the period of donations to PLP. Based on our discussion with donors and the data provided by donors, we realized that the majority of donors were individual donors. The donation amount varies a lot ranging from NTD$25 to NTD$500,000. According to the assured SROI report of United Way of Taiwan, donors seem to have material changes depending on

whether they hold activities with United Way of Taiwan; that is, the more interaction between donors and United Way, the more outcomes they would experience. However, TCF told us that most donors merely offer financial support rather than engaging with PLP through holding events or collaborating with TCF. Therefore, we expected that a relatively small portion of donors would experience changes focusing on spiritual or psychological changes such as feeling contented or pleasure.

- Others

According to literature (Bekkers & Wiepking, 2011), the possible subgroups of voters can be defined by donation amount, number of times donating to TFC, age, gender, donation frequency (i.e. regular or one-time), years of donations to PLP. When the staff of NPOs/SEs solicited votes from voters, the staff would briefly introduce their organizations and their PLP proposals. Supposedly, this would increase voters' understanding of the NPOs and proposals for which they voted, and they were motivated to show concerns for similar social NPOs and SEs. We designed a short questionnaire as preliminary study for voters to ask whether they experienced any change after joining the PLP. We collected 1,031 questionnaires and approximately 40% of respondents indicated they did change because of the PLP, whereas 60% showed no change. Because of privacy settings and regulations, TCF could not reserve and collect voters' data for other purposes, so we failed to obtain any historical records of voters. Therefore, voters are excluded from this study because they could not be reached and we could expect the impact on them not to be material. TCF was the host of the PLP and was regarded as the input provider, so this report did not examine changes experienced within the TCF.

Table 2 List of inclusion and exclusion of stakeholders for PLP

Stakeholder	**Possible Subgroups**	**Role**		**Include/Exclude**	
		Type	**Description**	**Result**	**Reason**
NPOs/SEs	• funded or unfunded • number of time being funded • project type • annual revenue • number of times joining PLP • number of employees	• direct stakeholder • resource users • beneficiary	NPOs/SEs that submitted their proposals to TCF and passed the first round of review then published their proposals on PLP websites for online voting competition. "Funded organizations" refers to NPOs/SEs which won the online voting competition and received funds to implement their projects.	include	have material changes
Staff in NPOs/SEs	• work experience in the social	• direct stakeholder • resource	"Staff in NPOs/SEs" refers to staff and/or managers who joined the PLP. This	include	have material changes

	sector • gender • Age • Position	user • beneficiary	group includes those who have been working in the social sector for over 10 years.		
Taishin volunteers	• gender • number of times volunteering for PLP • position • age • gender • year of services • service frequency	• direct stakeholder • resource provider	TCF would hold PLP and invite volunteers from within Taishin group. "Volunteers" are the incumbent staff and managers who were working in Taishin group throughout the annual PLP. Volunteers would spontaneously and actively attend a series of PLP activities, including on-site visits in NPOs, proposal counseling on the phone, voting promotion platform, volunteering, and flash mob events.	include	have material changes
Donors	• individual or corporation • donations amount • number of times donating to TFC • age • gender • donation frequency (periodic/one-time)	• direct stakeholder • resource provider	"Donors" are the people who donated money to TCF.	include	have material changes
Voters	not applicable	• direct stakeholder • resource provider	"Voters" are the people who, using the PLP website during the one-month online voting period, voted for the proposal they preferred.	exclude	Voters cannot be reached due to privacy regulations in place to protect their personal information; PLP deleted their information

					after the PLP concluded.
Beneficiaries of NPOs/SEs	not applicable	• indirect stakeholder • resource user	"Beneficiaries of NPOs/SEs" are those who are served by funded NPOs/SEs in PLP.	exclude	large population and difficult to approach; out of the scope of this report
Taishin Charity Foundation	not applicable	• direct stakeholder • resource provider	The host of PLP.	include	as input provider only

3.3 Stakeholder Engagement

3.3.1 Engagement Methods

Since we were subject to limited human resources and time constraints, instead of conducting large-scale personal interviews, this report employed four primary engagement methods for stakeholders – interviews, questionnaires, verifying outcomes, and verifying reports. The four-staged engagement process would contribute to reducing the risk of sampling errors caused by the sampling process and to enhancing the reliability and validity of this report.

Table 3 Engagement methods for stakeholders

Stage	Engagement Method	Engagement purpose
1	**Interview**	Stakeholders were interviewed to express the changes they have experienced under the guidance of interviewers. Exclusion or inclusion of stakeholders was determined by material changes determined to have happened because of the intervention of PLP.
2	**Questionnaire**	The questionnaire was based on the results of preliminary interviews and was distributed at relatively large scale to stakeholders. Its purpose was to verify inputs, chain of events, outcomes, financial proxies, and impact factors. The answers of questionnaire were collected to calculate SROI.
3	**Verifying Outcomes**	The calculation results were systematically complied and presented to each stakeholder group. Verification is to mitigate the possible discrepancy between our analysis and the true experiences of stakeholders. The results would be amended in response to any concerns or contradictions raised by stakeholders during this verification stage.
4	**Verifying the report**	Finally, the report was verified with representatives of each stakeholder group in order to finalize the writing.

3.3.1.1 Preliminary study

This report was initiated since May 2019 and we conducted two parts of preliminary studies for four stakeholder groups. The first part was held in May and July for the 9th PLP; it comprised two workshops for NPOs/SEs, two workshops for staff in NPOs/SEs, and one workshop for Taishin volunteers. The second part was held in October and November for the 10th PLP; it comprised 3 questionnaires for NPOs/SEs, staff in NPOs/SEs, and voters, respectively.

Preliminary studies focused on exploring what changes four stakeholder groups had experienced by that time, clarifying chain of events, outcomes, and collecting basic information for stakeholder subgroup identification. We compiled all data collected from May and July in 2019, and created questionnaires for the second parts of preliminary studies in October and November. The results of preliminary studies focused on exploring chains of events and outcomes to prepare for Stage 1: Interviews.

3.3.1.2 Stage 1: Interviews

Procedure of interviews for each stakeholder group

Based on the preliminary study, we proceeded to Stage 1: Interviews to decide the number of interviewees according to possible subgroups. Since SROI analysis focuses on what changes the stakeholder experienced after the intervention ended, we intended to discover changes of the stakeholders of the 9th PLP rather than the 10th. We asked for the 9th PLP statistics of each stakeholder group from TCF. After looking into the statistics of each possible subgroup category, we decided on the number of interviewees for each possible subgroup; these numbers would be statistically representative to verify outcomes of each subgroup according to subgroup statistics. But, when conducting interviews, we collected all information of possible subgroups of each interviewee for further analysis.

Take NPOs/SEs for example, in the Stage 1: Interviews, we focused on understanding whether three possible subgroups - funded or unfunded, organization type, and project type – would affect outcomes. We interviewed 10% of the population for each subgroup. If the number of 10% of the population was less than 5, then we interviewed 5 in order to collect sufficient information. For example, the number of unfunded SEs for the 9th PLP is 11, 10% of unfunded SEs is 1, which is less than 5. Thus, we interviewed 5 unfunded SEs. We used a random number generation website to randomly select interviewees, and TCF helped us to notify those interviewees for phone interviews.

Table 4 Stage 1 stakeholder engagement for NPOs/SEs

9th The Power of Love Platform								
Nonprofits and Social Enterprise Subgroup						**Stage 1: Interviews**		
Organization Type	**Project Type**		**Pass First Round Review**	**Unfunded**	**Funded**	**Unfunded**	**Funded**	**Total**
SEs	• agricultural • social welfare • rehabilitation		17	11	6	5	5	10
NPOs	NPOs • cultural education • digital learning		37	22	15	5	5	10
	NPOs • social welfare • elderly community	$500,000	68	40	28	5	5	10
		$250,000 - $300,000	80	42	38	5	5	10
		$100,000	85	30	55	5	5	10
Subtotal			233	112	121	15	15	30
							Total	50

Results of subgroup identification through interviews

During this stage, the data for each interview was noted by each interviewer. It took almost one month to map all chains of events and the well-defined outcomes for each stakeholder group. Similar events and the well-defined outcomes were merged and assigned a code. We counted the numbers of each event via the coding; that is, the number of interviewed stakeholders mentioned this event was counted as one reference to judge the materiality of the chain of event and outcomes – the bigger the number of interviewed stakeholders was, the more material this event was regarded as. We also ran statistical tests to cross examine whether the subgroup affected chains of events and outcomes and to see if subgroups significantly affect specific outcomes to determine the well-define outcomes.

- NPOs/SEs

We interviewed four stakeholder groups to identify if the stakeholders' outcomes would differ from subgroups. After interviewing organizations, we found that whether or not the organization received funding affected the outcomes of NPOs and SEs. The funded organizations experienced the changes of "increased service capacity, increase accesses to resources, and improve cohesion to affiliations." The unfunded organizations did not have the change of "increase service capacity," but had the changes of "increase accesses to resources, and improve cohesion to affiliations." The finding matched with our original judgements on the possible subgroups for NPOs and SEs. Thus, this report

ignored other possible subgroups of NPOs and SEs.

- Staff in NPOs/SEs

We found that all staff in NPOs/SEs mentioned the same chain of events and positive outcomes of "enhanced self-esteem, enhanced sense of achievement, increased online marketing capacities, increased helping behavior, and improved interpersonal relationships" regardless of any possible subgroups. However, the staff in NPOs/SEs with work experience in the social sector of less than 10 years indicated that they "felt pressured" and "felt frustrated" as the result of the PLP. Therefore, staff in NPOs/SEs were divided into two subgroups – those with work experience in the social sector of less than 10 years, and those with over 10 years of experience. Other possible subgroups were ignored in the analysis.

- Taishin volunteers

The preliminary study showed that all volunteers "felt happier, experienced enhanced interpersonal relationship, experienced enhanced coherence to Taishin, and experienced improved family relationships" regardless of any possible subgroups. However, volunteers interviewed in Stage 1 were found to differ based on whether or not they were in managerial positions. Taishin volunteers who were mangers appeared to experience an increase in work performance because of the PLP, but the same was not true for those who were not managers. Therefore, the Taishin volunteers were divided into two subgroups – those in managerial positions and those in non-managerial positions.

- Donors

In Stage 1, we interviewed 20 donors, and 17 said they experienced no changes after donating, while only 3 of them said they experienced the change of "feel happier." The interview finding matched with our expectation that the majority of donors would experience no change and a small portion of donors would experience a positive spiritual or psychological change. Thus, there was no subgroup for donors.

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Table 5 Stakeholder and subgroup list for this report

Stakeholder	Subgroup	No.
NPOs/SEs	funded organizations	164
	unfunded organizations	118
Staff in NPOs/SEs	work experience in the social sector for over 10 years	390
	work experience in the social sector for less than 10 years	359
Taishin volunteers	managerial position	393
	non-managerial position	215
Donors	not applicable	478
Taishin Charity Foundation	not applicable	1

3.3.1.3 Stage 2: Questionnaires

The questionnaires were based on the results of Stage 1: Interviews and were distributed at relatively large scale to stakeholders. The purpose was to verify inputs, chains of events, outcomes, financial proxies, and impact factors. The answers of questionnaires were collected to calculate SROI. During this stage, we mapped all chain of events and outcomes for each stakeholder group. We merged similar chains of events and outcomes first and coded all chain of events and outcomes. We counted the number for each chain of event and outcome and cross examined whether subgroups affected chain of event and outcome. Furthermore, we did statistical tests to see if subgroups significantly affected specific outcomes to determine the well-define outcomes.

3.3.1.4 Stage 3: Verifying outcomes

Additionally, in Stage 2, we also sent questionnaires to NPOs/SEs, staff in NPOs/SEs, volunteers of the 10^{th} PLP as evidence to verify outcomes. Also, we talked to representative stakeholders to verify the analysis.

Table 6 Stakeholder engagement list from preliminary study to Stage 3

Stakeholder	Number of populations	Preliminary Study		Stage 1	Stage 2	Stage 3	Stakeholder Engagement	
		Number of interviews	Number of questionnaires	Number of interviews	Number of questionnaires	Number of verification	Total No.	%
NPOs/SEs	282	43	205	50	36	28	362	128.37%[1]
Staff in NPOs/SEs	749	43	49	50	48	41	231	30.84%
Taishin volunteers	608	19	0	59	65	37	180	29.61%
Donors	478	NA	NA	20	52	72	144	30.13%
Voters	NA[8]	NA	1031	NA	NA	NA	NA	NA

[1] This percentage of stakeholder engagement for NPOs/SEs was over 100% because many organizations were engaged in more than one stage.

Table 7 Stakeholder engagement list for Stage 1 to Stage 3

Stakeholder	Number of populations	Subgroup		Stage 1	Stage 2	Stage 3	Stakeholder Engagement	
		Type	Number of subgroups	Number of interviews	Number of questionnaires	Number of verification	Total No. Phase 1-3	% Phase 1-3
NPOs/SEs	282	funded	164	25	26	20	71	43.29%
		unfunded	118	25	10	8	43	36.44%
Staff in NPOs/SEs	749	work experience in the social sector over 10 years	390	25	25	8	58	14.87%
		work experience in the social sector less than 10 years	359	25	23	33	81	22.56%
Taishin volunteers	608	non-manager	393	53	42	25	120	30.53%
		manager	215	6	23	12	41	19.07%
Donors	478	NA	NA	20	52	20	92	19.25%
Voters	NA[2]	NA	NA	NA	NA	NA	NA	NA

[2] TCF did not have the total number of voters since the voting system only recorded the total number of votes.

Part 4 Theory of Change, Outcomes, and Chain of Events

4.1. Inputs and Outputs

4.1.1. Inputs

"Inputs" refers to the resources utilized for the PLP from the perspective of stakeholders including time, manpower, and funds. The PLP is an "annual" campaign so the inputs of each stakeholder were specifically invested for that year to hold activities and generate output. NPOs/SEs devoted time and manpower to take part in a series of PLP activities as well as to use funds to implement projects.

The inputs of NPOs/SEs and their staff refer to time and manpower invested for that specific year to make proposals, to join series activities of PLP, or to implement proposed projects. NPOs/SEs must write proposals to the PLP every year to join the PLP. Even for NPOs/SEs that had joined the PLP for several times, they still invest time and manpower to the 9th PLP in yearly basis. All the activities of the PLP are held between the first-round review in the first year and November 30th in the second year. Proposals that the NPOs or SEs submit to the PLP are about the projects and budgets they plan to implement from January 1 to November 30th in the second year after they receive funding. The funding must be spent before November 30th in the second year.

The NPOs/SEs need their staff to join the PLP so that the inputs of NPOs/SEs are equivalent to the inputs of their staff. The inputs of funded NPOs, SEs, and their staff are zero because they are paid by TCF funding, which was included in TCF's inputs to avoid double counting. The inputs of unfunded NPOs/SEs are the time and manpower invested to join the PLP before first round review. NPOs/SEs already had plenty of experiences in writing proposals for fundraising and the PLP application requirements were relatively simple. NPOs and SEs did not spend extra time and efforts to develop the proposals; thus, the inputs of developing proposals and any preparation for proposals could be ignored.

Every year, TCF must recruit Taishin volunteers for the volunteering activities of PLP in that year. The inputs of Taishin volunteers were time spent on volunteering in that year, which was calculated as estimated total volunteering hours estimated times hourly minimum wage. According to the record of TCF, the total volunteering hours of each year is similar so that the inputs of Taishin volunteers were calculated as 8,692 volunteering hours of the 9th PLP times hourly minimum wage NT$158 effective on January 1, 2020. The total amount of Taishin volunteers was estimated to be $1,373,336.00.

Donors donated money to support the PLP, which was counted as donation inputs for TCF. "Donor inputs" refers to the total amount of money donated to the 10th PLP. The donation was 100% given to TCF as the prize for those who won most votes. The amount of donation of the 10th PLP was $34,550,000.00 which was regarded as the

input of TCF.

In addition, TCF was the host of the 10th PLP and its inputs should include the estimated administration and operating expenses spent on the 10th PLP. Since the input of the 9th PLP was similar with that of the 10th PLP, we used the administration and operating expenses of the 9th PLP to estimate the inputs of the 10th PLP. The majority of administration expense consisted of salary expenses. Approximately 75% of TCF work was devoted to the PLP so that the annual total salary expenses were estimated to be \$170,000/month*14 months*75%=\$1,785,000. Operating expenses of the 9th PLP included the PLP website maintenance expenses and marketing expenses up to \$6,440,000. The inputs of TCF for the 10th PLP was estimated to be \$8,225,000 according to the financial report of TCF.

Table 8 Inputs of stakeholders

Stakeholder	**Subgroup**	**Input**		**Source**
		Type	Value (NT$)	
NPOs/SEs	funded organizations	NA	0	interview and questionnaire
	unfunded organizations			
Staff in NPOs/SEs	work experience in the social sector for over 10 years		0	interview and questionnaire
	work experience in the social sector for less than 10 years			
Taishin volunteers	manager	● time ● manpower	1,373,336.00	interview and questionnaire
	non-manager			
Donors	not applicable	● money (donations used for the 10th PLP counted in TCF's input to avoid double counting)	0	statistics from TCF
Taishin Charity Foundation	not applicable	● money (total amount of donations	34,550,000.00	

		used as the 10th PLP prize)		
		• money (administration and operating expenses spent for the 10th PLP)	8,225,000.00	
		Total	44,148,336.00	

4.1.2 Outputs

"Outputs" refers to the actual performance of the activity as a result of inputs used to the 9th PLP. The outputs of funded and unfunded NPOs and SEs were the total number of funded and unfunded projects for each type of project of the 10th PLP. The outputs of the staff in NPOs/SEs who join the 9th PLP were 2,839 estimated total working hours. The outputs of the staff in NPOs/SEs joining the 10th PLP with over than 10-year work experiences in the social sector were 2,839 estimated total working hours. The outputs of the staff in NPOs/SEs joining the 10th PLP with less than 10-year work experiences in the social sector were 2,927 estimated total working hours. The outputs of Taishin volunteers were 8,692 estimated volunteering hours and 2,054 estimated volunteering times of the 10th PLP. Since the total volunteering hours are similar in every year, Taishin volunteers' outputs were the estimation based on the data of the 10th PLP.

Table 9 Outputs of stakeholders

Stakeholder	**Subgroup**	**Outputs**	
NPOs/SEa	funded	beneficiaries were served 1,357,628 times	164 funded projects as follow: • Social welfare-NTD$500,000: 27 projects • Social welfare-NTD$250,000: 38 projects • Social welfare-NTD$100,000: 76 projects • Culture education: 10 projects • Digital learning: 4 projects • Community innovation: 2 projects • Social welfare social enterprises: 2 projects • Rehabilitation social enterprises: 2 projects • Elderly community: 3 projects
	unfunded		118 unfunded projects as follows: • Social welfare-NTD$500,000: 34 projects • Social welfare-NTD$250,000: 30 projects • Social welfare-NTD$100,000: 25 projects • Culture education: 11 projects • Digital learning: 3 projects • Community innovation social enterprises: 4 projects • Social welfare social enterprises: 7 projects • Rehabilitation social enterprises: 1

			projects • Elderly community: 3 projects
Staff in NPOs/SEs	work experience in the social sector for over 10 years	estimated working hours: 2,839 hours	
	work experience in the social sector for less than 10 years	estimated working hours: 2,927 hours	
Taishin volunteers	non-manager	refer to volunteers' data of the 9th PLP • estimated volunteering hours：8,692 • estimated volunteering times：2,054	
	manager		
Donors		not applicable	

4.2 Outcomes

"Outcomes" refers to changes observed in stakeholders resulting from intervention, such as increase in revenues, an enhanced sense of self-esteem, or improved personal interactions. SROI is based on the logical model and the theory of change to investigate the causal relationship between inputs, outputs, outcomes, and the changing process of stakeholders. This report explored outcomes via direct stakeholder engagement such as face-to-face interviews, phone interviews, and workshops. Indirect engagements like questionnaires were also conducted. This report also reviewed literature to avoid omitting major and negative outcomes of stakeholders in case stakeholders might not be able to explicitly express their changes.

This section would respectively discuss the theory of change, chain of events, and outcomes of NPOs and SEs, staff in NPOs and SEs, Taishin volunteers, and donors.

4.2.1 Theory of Change

The theory of change examines the overall causal relationship and demonstrates changing procedure experienced by stakeholders. The logical model is applied to derive the chain of events for each outcome from stakeholders' perspectives. The theory of change is an in-depth description and analysis of the overall causal relationship and how the changes occurred. Through the application of the logical model, we drew a chain of results to demonstrate the logical relationship between inputs, outputs, and outcomes from the perspective of stakeholders. The Theory of changes for each stakeholder group is described in the following paragraph.

Funded NPOs/SEs devoted time and manpower to join the PLP and got 164 proposals funded. Funded organizations received funding to implement proposals and because of the PLP experienced outcomes of "improved service capacity, increased access to resources, and increased coherence to their affiliations". Unfunded NPOs/SEs devoted time and manpower to join the PLP but 118 proposals failed to get funded. Even though unfunded organizations did not get the funding, they still experienced outcomes of "increased access to resources, and increased coherence to their affiliations" brought about by the process of proposing to the PLP. All staff in NPOs/SEs took time and manpower to join the PLP. Staff in NPOs/SEs experienced outcomes of "enhanced self-esteem, enhanced sense of achievement, increased online marketing capacities, increased helping behavior, and improved interpersonal relationships." Staff in NPOs/SEs with work experience in the social sector of less than 10 years felt pressured and frustrated over the process of joining the PLP. Taishin volunteers took time and manpower to join volunteering activities, and got the outputs of volunteering hours and volunteering times. Volunteering activities allowed all volunteers to experience positive changes of "enhanced self-esteem, enhanced sense of achievement, increased online marketing capacities, increased helping behavior, and improved interpersonal relationships." But, volunteering activities only allowed manager-volunteers to experience changes of increase work

performance. Donors donated money and reported “feeling happier” after giving to the TCF.

Table 10 Theory of change for all stakeholders in the PLP

Stakeholders	Subgroups	Inputs	Outputs	Outcomes
NPOs/SEs	funded organizations	time and manpower	164 funded proposals	improved service capacity increased access to resources increased coherence to their affiliations
	unfunded organizations		118 unfunded proposals	increased access to resources increased coherence to their affiliations
Staff in NPOs/SEs	work experience in the social sector of over 10 years	time and manpower	estimated working hours: 2,839 hours	enhanced self-esteem enhanced sense of achievement increased online marketing capacities increased helping behavior improve interpersonal relationships
	work experience in the social sector of less than 10 years		estimated working hours: 2,927 hours	enhanced self-esteem enhanced sense of achievement increased online marketing capacities increased helping behavior improved interpersonal relationships felt pressured felt frustrated
Taishin volunteers	non-manager	time and manpower	estimated volunteering hours：8,692 estimated Volunteering times：2,054	felt happier enhanced interpersonal relationship enhanced coherence to Taishin improved family relationship
	manager			felt happier enhanced interpersonal relationships increased work performance enhanced coherence to Taishin improved family relationships

Donors	not applicable	money (donations used for the 10th PLP counted in TCF's input to avoid double counting)		felt happier
Taishin Charity Foundation	not applicable	money (total amount of donations used as the 10th PLP prize) money (administration and operating expenses spent for the 10th PLP)	164 funded projects 118 unfunded projects	

4.2.2 Project Outcomes

"Outcomes" refers 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.

The 3 phases allow us to understand how the outcomes happened to stakeholders, how important the outcome is for each stakeholder, and to identify the negative impact of the project.

4.2.2.1 Literature review

Since TCF is an intermediary nonprofit organization, we refer to literatures regarding the relationship between intermediary organization and the subsidized NPOs and how the subsidies affect the subsidized NPOs in all organizational aspects. Since the literature in Taiwan using TCF or PLP as case studies is lacking, we searched for literature related to United Way of Taiwan (Chen, 2006; Feng, 2005; Jhow & Lai, 2005; Jhow, 2007; Wang & Chen, 2009), which is another well-known intermediary nonprofit organization in Taiwan. We also refer to the assured SROI report of United Way of Taiwan 2017.

The literature review was informative to build up the understanding and background knowledge of stakeholders in this report. After reading literature, we anticipated that stakeholders might include funded and unfunded organizations, staff in the organizations, Taishin volunteers, donors and voters. Supposedly, the stakeholders that experienced most changes would be the funded organizations because the TCF's funds would allow them to buy equipment and implement their projects. The funding would improve their service quality, mitigate their financial burdens, and increase possibilities to get public attention to raise additional funds. This is consistent with the result of this report that NPOs/SEs rated "improve service capacity" and "increase access to resources" as the most important outcomes. The staff in NPOs/SEs were also expected to experience personal changes such as improved professional fundraising skills, project planning, and project management, etc. This report found that those staff also obtained sense of achievement and self-esteem after joining the PLP. However, some staff expressed that they suffered from work pressure especially those working for small NPOs with limited of financial support. Literature reviews informed us of possible outcomes of stakeholders and enabled us to clarify and establish the chain of events and well-defined outcomes when interviewing with stakeholders. In addition, we usually offered interviewees the interview outline beforehand so that interviewees could prepare for it in advance.

4.2.2.2 Semi-structured interviews

A semi-structured interview tends to ask more open questions rather than to strictly follow a formalized set of questions. Since SROI explores outcomes of stakeholders, open questions can incorporate more qualitative content from interviewees rather than a straightforward question and answer format. The interview includes discussions with stakeholders with inputs, outputs, indicators, chain of events, outcomes, financial proxies, and impact factors. First, we asked basic information of interviewees. Second, we asked stakeholders what changes they had experienced after participating in the PLP. Interviews were conducted with open questions and we would guide the interviewees to describe the chain of events. We kept asking interviewees "So what then? What happened next?" or "What change is more important to you?" to clarify the well-defined outcome for stakeholders. Third, we would repeat the positive and negative outcomes interviewees mentioned and ask interviewees if our understanding was correct. Then, we followed with a question - "Are there any other changes you experienced we have not discussed?" Sometimes, when the interviewees could not clearly express their changes, we would ask them if they agreed with the changes that we referred to literature. Therefore, we would be able to ensure that we did not have major omissions for outcomes. The chain of events and well-defined outcomes are described as follows.

4.2.2.3 Chain of events and well-defined outcomes

Nonprofits and social enterprises

- Funded organizations

  ★ Improved service capacity

  The PLP funding enabled NPOs/SEs to find experts or professionals and buy facilities to execute their projects. PLP were able to service more beneficiaries, clientele, and added service categories, which improved the service quality of funded organizations. The PLP funds allowed organizations to save time and manpower to raise funds on their own. Thus, they were able to focus on original work and further improve their service quality. In addition, organizations would mobilize more people within their social networks, such as friends, relatives, beneficiaries, parents, members, etc. to vote for their projects and promote their organizations during the online voting competition. It also offered organizations chances to interact with their beneficiaries and supporters. The canvassing process not only further consolidated cooperation and unity between organizations and beneficiaries but also enhanced the trust of beneficiaries for organizations, which further benefited the service provision. Taken together, service capacity would be improved over the course of PLP.

Funded organization 1 *"Taishin's fund could alleviate financial burden of our organization. We could allocate other funds for better use, for example, donations could be used to pay for tuition fees. When the social worker entered children's homes and brought money or in-kind donations to them, we were more likely to build trust with children, and they become more willing to talk to us and interact with us. We can provide better services, and children receive better education, which improves their quality of life."*
Funded organization 2 *"In the past, we dared not spend as much money as we felt was necessary. Now that funds are available, we can buy more kinds of food. Even though Taishin's funds don't account for a large percentage of our revenue, they is sufficient for our activities and daily use. Taishin's funds enable us to buy food and ingredients and we can hold cooking events which enhances interaction and communication among children. Thus, our service capacity has been improved."*

★ Increased access to resources

In order to canvass for online voting, NPOs/SEs would ally with other organizations that also joined the PLP online voting competition to vote for each other. Organizations realized the importance of online marketing for NPOs /SEs and intended to market more online. Organizations would increase online media exposures, which raised the organizational reputation. Therefore, organizations attracted more resources, such as donations, in-kind donations, volunteers, etc., after becoming known by the public through the PLP. Also, some organizations indicated that they had more chances to discuss, network, communicate, and cooperate with other organizations throughout the PLP. The PLP offered organizations increased access to resources.

Funded organization 1 *"All of Taitung's organizations allied to vote for each other and we became familiar with each other through voting activities. NPOs and the public sector both helped us create a Line group to share resources with each other within the group. The group included the public sector, other NPOs, and Taishin volunteers. We shared our outcomes, resources, and donations with each other, and we are planning to invite other NPOs to participate in our activities in March."*
Funded organization 2 *"We started writing our cases and sharing them online, publishing 1-2 articles a month. We now regularly receive milk powder, diapers, and personal or corporate donations every one or two months."*

★ Enhanced employees' coherence to their affiliations

Staff responsible for PLP projects would explain the objectives of the PLP project to their colleagues in order to solicit votes, and might ask them to mobilize colleagues' personal networks to vote together. The canvassing process

would increase inter-group communication and cooperation between different departments. Therefore, colleagues had a deepened understanding of their organizations when promoting their projects and soliciting votes. Boosting votes formed as a common goal for the organizations, which strengthened employees' coherence to their affiliations and made the working atmosphere more harmonious.

> ***Funded organization 1*** *Students' learning interests have improved. Work morale has improved. Members are more motivated to teach. We can receive stable recourses such as funds, teaching aids, time, and all kinds of resources. Members' moods are stable and members are more cohesive.*
> ***Funded organization 2*** *Employees know more about this platform, and better understand why the organization proposed this Taishin project. They put more effort into this project. Therefore, employees became more cohesive.*

- Unfunded organizations

★ Increased access to resources

NPOs/SEs would ally with other organizations that also joined PLP online voting competition to vote for each other. Organizations realized the importance of online marketing for NPOs/SEs and intended to market more online. Organizations would increase online media exposure to raise their reputation. Therefore, even though unfunded organizations did not receive funding, these organizations nevertheless attracted more resources for increasing media exposure through PLP in the form of donations, in-kind donations, volunteers, etc. Also, some organizations indicated that they had more chances to discuss, network, communicate, and cooperate with other organizations throughout PLP. PLP enabled organizations to increase access to resources.

> ***Unfunded organization 1*** *The online voting platform increased media exposure and introduced external resources. Some former funders changed from passive supports to active supports.*
> ***Unfunded organization 2*** *When canvassing for votes, we obtained donations from AED company and collected materials. Taishin's partners also helped us do marketing and recruit donations.*

★ Enhanced employees' coherence to their affiliations

Staff mainly responsible for PLP projects expressed the objectives of their PLP project to their colleagues within the organizations in order to solicit votes. These staff might ask their colleagues to mobilize their personal networks to vote together. Through such canvassing processes, different departments would experience increased inter-group communication and cooperation. Therefore, colleagues deepened their understanding of their organizations when promoting their projects and soliciting votes. The practice of employees boosting votes

established a common goal for the organization so that the working atmosphere became more harmonious. Therefore, organizations strengthened employees' coherence to their affiliations.

> ***Unfunded organization 1*** *Students' learning interests have improved. Work morale has improved. Members are more motivated to teach. We can receive stable resources such as funds, teaching aids, time, and all kinds of resources. Members' moods are stable and members are more cohesive.*
> ***Unfunded organization 2*** *Employees know more about this platform, and better understand why the organization proposed this Taishin project. They put more effort into this project. Therefore, employees became more*

Staff in NPOs and SEs

- Over 10 years work experience in the social sector

★ Enhanced self-esteem

Staff would enhance their integration ability in work because they had to collect information and communicate with others when they prepared for the PLP proposals and solicited votes from others. For example, staff in NPOs and SEs learned how to properly assign work to subordinates and how to better employ strategies to finish work. They earned praise from direct and indirect supervisors for finishing work efficiently. They became more willing to take up challenges, and were able to serve and help more people. Therefore, staff experienced enhanced self-esteem.

> ***Staff 1*** *"I spontaneously share my work and introduce our organization to others. I feel I have become more confident in myself and realize that I am capable to do more."*
> ***Staff 2*** *"My online marketing ability has improved. We got enough people to watch our promotion video so that our organization won the prize from Taihin. I become more confident in myself and know that I can work better."*

★ Enhanced sense of achievement

The staff enhanced their integration ability in work because they had to collect information and communicate with others when they prepared for the PLP proposals and solicited votes from others. For example, the staff learned how to properly assign work to subordinates and how to better employ strategies to finish work. They earned praise from direct and indirect supervisors for finishing work efficiently. They became more willing to take up challenges and were able to serve and help more people. Moreover, it enhanced their sense of achievement. Some staff said that they had to actively and assertively approach colleagues,

friends, relatives, or strangers to solicit votes. They found they dared to express themselves and their needs, which enhanced their ability to tell stories and persuade others. Thus, they strove to bring in more resources for their organizations which enhanced their sense of achievement.

> ***Staff 1*** *"My online marketing ability has improved. Enough people watched our promotion video that our organization won 100,000 from Taihin, which enhanced my sense of achievement."*
> ***Staff 2*** *"We have connected with several schools and members to expand our networks; in doing so we accessed more resources and obtained experiences of using digital platforms. My work performance has improved and so has my sense of accomplishment."*

★ Increased online marketing capacities

Some staff said that they had to actively and assertively approach colleagues, friends, relatives, or strangers to solicit votes online. They found they dared to express themselves and their needs, which enhanced their ability to tell stories and persuade others. Thus, they strove to bring in more resources for their organizations. They realized the importance of online marketing and started to design diverse marketing strategies for their organizations. It improved their online marketing capacities. The staff seized each opportunity to connect with different people and to join more events. They instructed people how to vote via the online voting system and further increased their online marketing capacities.

> ***Staff 1*** *"I refer to other NPOs to understand how they provided services. This makes me think about how to do more, how to serve specific cases, how to build up our online marketing capabilities"*
> ***Staff 2*** *"I learned more personal skills, such as how to structure and arrange small games to serve our cases. I improved my professional ability to apply information and data to my project. I became more confident that I can complete the work of information application."*

★ Increased helping behavior

The staff reached out to more people and events over a series of activities in the PLP. They felt good and were motivated to interact and communicate with others if they got funded, and the beneficiaries/clientele were satisfied with Taishin project. They were willing to share anything with others and help each other more.

The staff reached out to more people and events throughout the PLP. They showed more concern about social issues and problems in Taiwan, and they also had better understanding of other NPOs/SEs in Taiwan. They appeared to cherish

what they had and improved their sense of empathy. Moreover, they turned out to actively help and serve others.

> ***Staff 1*** *"The more people I meet, the more I understand about NPOs in Taiwan. I gave much thought to my Taishin proposal, and I feel my work is quite meaningful. I feel motivated to devote myself to my work and serve more people"*
> ***Staff 2*** *"Thanks to different PLP activities we connected to many NPOs. I now pay more attention to diverse social issues in Taiwan. I get to cherish what I have and feel more willing to help people in need."*

★ Improved interpersonal relationships

The staff reached out to more people and events throughout the PLP. They performed volunteer activities and held more active and positive attitudes towards life. They turned out to actively help or serve others. They made more friends and improved interpersonal relationships.

> ***Staff 1*** *"I met with organizations and I coordinated with them and with schools to promote our project. We tried to let everyone know that this was a great opportunity to promote Taitung to the public. We coordinated with other organizations and communicated with the Taitung County Government about our needs."*
> ***Staff 2*** *"We became connected to more NPOs because of the opening ceremony. I reached different people, joined different events…, etc. I feel I had many chances to interact with different people."*

- Work experience in the social sector for less than 10 years

This report finds that chains of events of positive outcomes of the staff with work experience in the social sector of less than 10 years were the same as those with work experience in the social sector of more than 10 years. In addition, only the staff with less than 10 years of work experience in the social sector expressed negative changes.

★ Felt pressured

In the first round of interviews, the interviewed staff said that it felt difficult to canvass for online voting. They strove to solicit online votes. They mobilized personal networks to vote almost every day, stood on the street soliciting votes from pedestrians, or closely watched the current number of votes. Those efforts considerably added to their workload and reduced the time and effort available to do their original work. In addition, if they did not get funded, some staff felt sorry for the colleagues who supported them. We found that staff with less than 10-years of work experience in the social sector tended to feel pressured more easily than those with over 10-years of work experience. It could be explained

that those with less work experience were the younger staff in charge of the PLP project. Whether the organization got funded or not might be regarded as one key performance indicator, and it would therefore impose pressure on the staff.

> ***Staff 1*** *"I hope to get things done and get things done right. I hope to achieve the goal. Even if I didn't go on streets myself to solicit votes, I spent quite a large amount of time caring about everyone. I felt extremely pressured."*
> ***Staff 2*** *"I was busy and stressed. I used to see the doctor once every year in the past 2 to 3 years, but now I visit the doctor every one or two months."*

★ Felt frustrated

In the first round of review, some staff said they found it difficult to canvass for online voting. The staff in unfunded organizations felt frustrated because they thought the voting result did not proportionally reflect their efforts.

> ***Staff 1*** *"During the online voting period, I felt anxious and didn't know whether we had delivered our messages well enough to fully promote our ideas and spirits. The time spent soliciting votes would conflict with working hours."*
> ***Staff 2*** *"I Didn't have enough time. I Spent less time with my family. I was in bad mood and felt very frustrated."*

Taishin volunteers

- Taishin volunteers in non-managerial positions

★ Felt happier

Taishin Volunteers felt touched after reaching needier people and they came to understand the plight of NPOs and the real needs of NPOs. Some volunteers shared volunteering experiences to their clientele. If clients were interested in helping and donating to NPOs, some volunteers helped match them with relevant NPOs. Taishin volunteers established better relationships and even became friends with clients by sharing volunteering experiences. Volunteers were praised by friends for being helpful to other, which allowed them to make more new friends. Volunteers were more willing to help others, such as donating money or spending time volunteering. In addition, some volunteers indicated that they realized a small act could help others. They felt that they were needed by others and this brought them satisfaction and a sense of accomplishment. Furthermore, they encouraged more friends and colleagues to volunteer or join charitable events. As a result, they obtained happiness deep inside their hearts.

Volunteer (staff) 1 *"I took the initiative to notify others to vote for the platform. I believe we can help others because of this platform, and it makes me feel happier."*
Volunteer (staff) 2 *"I found that helping others is a source of energy in my life after doing volunteering for the Power of Love Platform."*

★ Improved interpersonal relationships

Volunteers felt touched after reaching needier people and realizing the plight of NPOs and the real needs of NPOs. They felt calm, contented, more flexible, and tactful in their work. They realized that it took communication skills to do volunteering. It also enhanced volunteers' leadership capability since they showed more tolerant and flexible attitudes and got along with colleagues better. Colleagues became more willing to express themselves and share opinions. Interaction among colleagues went more smoothly and created opportunities for inter-departmental cooperation. The working atmosphere became more harmonious. Volunteers improved their coordination and communication capability in work. Hence, it improved interpersonal relationships.

Volunteers shared volunteering experiences with clients. Some volunteers even made donations to NPOs after being introduced to the organizations by volunteers. They built up better relationships with clientele which in turn led to improved interpersonal relationships.

Volunteer (staff) 1 *"I met more friends and colleagues through Taishin's activity. Some of us created Line groups and keep in touch with each other."*
Volunteer (staff) 2 *"Taishin's event made me take a more positive attitude towards life and other people. I became more flexible and tolerant, and it changed the way I communicate with everyone around me. I found I have more friendships."*

★ Enhanced cohesion to Taishin

Volunteers brought family members to join the PLP activities. Families understood and witnessed the inequity and unfairness in society by joining volunteering activities. Volunteers regarded Taishin as a long-term and transparent platform that truly concerned about needy NPOs, which increased Taishin's exposure and attracted attention from the public. Volunteers felt honored to work at Taishin and this improved their cohesion to Taishin.

> ***Volunteer (staff) 1*** *"I found that Taishin has been contributing so much to the needy minority in Taiwan. I am proud of working in Taiwan. I showed more cohesion to Taishin"*
> ***Volunteer (staff) 2*** *"I respect Taishin's endeavors to work as a transparent platform to help those in need. I now show more respect and cohesion to my company."*

★ Improved family relationships

Volunteers took family members to join PLP activities. Families understood and witnessed the unjust, the inequity, and the unequal in society by joining these volunteering activities. Families encouraged Taishin workers to continue volunteering. Family members' behaviors had changed; they became more helpful, and they spent more time on interaction and in discussion with each other. It improved relationships. After participating in volunteering events, families adjusted how they educated their children. Children realized the spirit of giving and the meaning of charity. Children's behaviors had changed; for example, children became more helpful and had more time to interact and discuss with each other. Also, it enhanced empathy. Therefore, volunteers benefited from improved relationships with their families.

> ***Volunteer (staff) 1*** *"I shared with my family how I was moved and touched by the PLP NPOs. We joined volunteering events together a few times. It changed how I educated my children. I emphasize that we needed to cherish our life and I ask my children not to waste food and to value everything they have. My children gradually changed their behaviors and ways of thinking. We now have better interaction with our children."*
> ***Volunteer (manager) 2****"I joined Taishin's activities with my family and I found such an experience affected them internally. We had more time to interact with each other during the charitable events and we could discuss more with each other. I feel the family atmosphere is getting more harmonious. Our relationships have improved quite a lot."*

- Taishin volunteers in managerial positions

Taishin volunteers in managerial positions also indicated that they "felt happier, experienced enhanced interpersonal relationships, experienced enhanced coherence to Taishin, and experienced improved family relationships" after joining the PLP. The details of chain of events for "feel happier, enhanced interpersonal relationship, enhanced coherence to Taishin, and improved family relationships" were omitted in this section while the interviewee quotations of "feel happier, enhanced interpersonal relationship, enhanced coherence to Taishin, and improved family relationships" are presented below. In addition, "improved work performance" is an outcome experienced only by Taishin volunteers in managerial position as a result of PLP.

★ Felt happier

> ***Volunteer (manager) 1*** *"I feel the Power of Love Platform is very meaningful. I would like to keep supporting it and I will invite other colleagues to join in because helping others is a happy thing."*
> ***Volunteer (manager) 2*** *"I realized that many people in Taiwan need help, and it raised my empathy. Helping people makes me feel I am capable of doing something for our society. I feel contented with my life, and I feel happier now that I can contribute to society."*

★ Improved interpersonal relationships

> ***Volunteer (manager) 1*** *"Volunteering at Taishin events gave us the chance to reach out to those in need. I felt empathetic towards them. I met many Taishin volunteers, social workers, and those in need of help. We became friends and I found that my interpersonal relationships improved."*
> ***Volunteer (manager) 2****"Volunteering makes me value what I have and makes me cherish my whole life. I found I have changed internally. I want to help others and show to friends, families, and colleagues that I care. I get along with others much better now."*

★ Increase work performance

Taishin volunteers felt touched after reaching needier people and realizing the plight of NPOs. Internally, they felt contented, calm, and tranquil. They felt more confident in themselves. They worked more efficiently and demonstrated better performance. Furthermore, some volunteers would share volunteering experiences to their clientele. If clients were interested in helping and donating to NPOs, some volunteers would help match them with NPOs. Taishin volunteers established better relationship and even became friends with clientele by sharing volunteering experiences. Clients liked to have business with Taishin volunteers, which increased the volunteers' work performance.

> ***Volunteer (manager) 1*** *"Doing volunteering work makes me feel fully contended and very grateful for my life. I feel I am a capable person when I do something good for society. It makes me feel more confident and I believe I can do my job well. My work performance has improved."*
> ***Volunteer (manager) 2*** *"I met disadvantaged people in need of help. I became more open-minded in all aspects of life. I found myself to be more generous and I became more tolerant of my colleagues and my teammates. The atmosphere of the office became harmonious, which further improved our work performance."*

★ Enhanced cohesion to Taishin

Taishin volunteers felt touched after reaching needier people and realizing the

plight of NPOs. Volunteers regarded Taishin as a long-term and transparent platform that was truly concerned with needy NPOs. This increased Taishin's exposure and attracted positive attention from the public. Volunteers felt honored to work in Taishin and this improved their cohesion to Taishin.

> ***Volunteer (manager) 1*** *"I think that the Power of Love Platform presents a good image to the public, especially when I shared my experiences with my clients"*
> ***Volunteer (manager) 2*** *"I have been joining Power of Love Platform for several years. I found this platform is quite meaningful and it has changed me a lot. I am proud to say "I am a Taishin member."*

★ Improve family relationships

> ***Volunteer (manager) 1*** *"I shared my volunteering experience with my family and they told me to keep at it. We attended the charitable events together, and we discussed our observations and feelings after the event. My children tended to self-reflect more, talked to me more, and demonstrated that they care. Other family members are now more willing to help others; we became more closely connected"*
> ***Volunteer (manager) 2****"I brought my children to charity activities, and I found such experiences increased their empathy towards others. I now find it easier to get along with my children."*

Donor

- Felt happier

Donors understood the objectives and mechanisms of TFC. Donors trusted the Taishin platform and felt that TFC could convert their donations into funding for better use. Donors felt happier because the PLP could help them realize their wishes to help small NPOs.

> ***Donor 1*** *"I found Taishin to be trustworthy and accountable to the public because we know how our donations are to be used. My donations can be placed in different aspects of society and can be effectively used. I will continue to offer donations. My heart is full of joy and happiness and I feel satisfied when giving back to society."*
> ***Donors 2*** *"I feel happy because I know my donations can help others."*

4.2.3 Discussions on outcomes and chain of events

We spent plenty of time collecting and analyzing data to find out the well-defined outcomes for each stakeholder. During the preliminary study and Stage 1: Interviews,

we confirmed which one was the well-defined outcome by asking interviewees "What happened next? So what then? Which outcome is more important to you?" to confirm the well-defined outcome. After we finished interviews, we started drawing chains of events and outcomes for each interviewee and then compiled information from all interviewees together. We merged some outcomes with similar meanings into one outcome and re-phrased it to contain all synonyms.

NPOs/SEs

Some NPOs/SEs said that "The PLP increased mutual trust among staff and further enhanced organizational coherence among colleagues," and some shared that "[they] became more confident in their organizations to win votes and this increased [their] willingness to join the PLP." We merged two similar expressions into one "intermediate outcome" and re-phrased it as "the staff increased mutual trust and confidence in their organizations." These two similar expressions both led to the well-defined outcome "enhance coherence to affiliations." Three other well-defined outcomes – "improve service capacity," "increase access to resources," and "enhance coherence to affiliations" - were primarily phrased according to the interview feedbacks of stakeholders.

Originally, six outcomes were found to be the changes of NPOs/SEs - "improved service capacity," "raised organizational reputation," "increased access to resources," "enhanced coherence to affiliations," "improved fundraising capacity," "and increased work performance." However, as we re-examined the chains of events and well-defined outcomes, we found "raised organizational reputation" led to "increased access to resources." This was because organizations would naturally attract more resources when they were becoming known by the public. Therefore, the outcome of "raised organizational reputation" was regarded as the intermediate outcome, and it led to the well-defined outcome of "increased access to resources."

In addition, we did not recognize the outcome of "improved fundraising capacity" as the well-defined outcome of NPOs/SEs for two reasons. First, several NPOs/SEs indicated that their organizations had the change of "improved fundraising capacity" while the staff of NPOs/SEs also mentioned "improved fundraising capacity" as a personal change brought about by participation in the PLP. We realized that the staff would first improve their personal fundraising capacity and then contribute to benefit the organizational fundraising capacity. In order not to double count outcomes, we decided to leave it either as the organizational change or as the personal change. Second, the improved fundraising capacity would further lead to "increased access to resources" because it was more likely to improve financial access. Thus, we identified "improved fundraising capacity" as the intermediate outcome and "increased access to resources" as the well-defined outcome. Finally, we only included "improved fundraising capacity" as the changing process to "increased access to resources" to avoid double counting.

A few organizations expressed that as the enhanced coherence to affiliations brought

up better work atmosphere in the office and further motivated staff to work hard. It also changed organizational operation, which finally led to the outcome of "improved work efficiency." However, we found that the work efficiency was not material because the interviewees seemed unable to demonstrate clear indicator to evidence this change. Most interviewees expressed that the group coherence was enhanced and that this significantly uplifted their work motives. However, this had not yet contributed to improved work efficiency such as reduced work hours. Therefore, we removed the "improve work efficiency" from the well-defined outcome.

Staff of NPOs/SEs

After joining the PLP, some staff changed their original thinking towards their services and business. Some changed their stereotypes towards their cases or beneficiaries. Some started to reflect on whether their existing services and programs really helped their beneficiaries. Thus, we merged the aforementioned expressions into one intermediate outcome as "change their perspectives towards existing services." Another example was the intermediate outcome of "collect and understand more information and resources of other organizations that provided similar services," which were merged from "read more proposals and learn writing skills from other proposals, understand more social resources, and understand other behaviors, proposals, and service practices of other organizations."

In the beginning, we identified one of the final outcomes as "enhanced self-esteem and sense of satisfaction" since interviewees shared similar chain of events. But, we discussed with the interviewees and realized that most interviewees thought that the self-esteem and sense of satisfaction as two separated outcomes. Some interviewees said they experienced enhanced self-esteem but felt no change in sense of satisfaction, while some said they enhanced sense of satisfaction but felt no change in self-esteem. Therefore, we separated self-esteem and sense of satisfaction as two different well-defined outcomes. Besides, more staff indicated the outcome of "increased helping behavior" but only a few mentioned it would enhance their sense of achievement. "Increased helping behaviors" was apparently more material for the staff. Therefore, we decided to leave "enhanced self-esteem, enhanced sense of achievement, and increased helping behavior" as three separate well-defined outcomes.

In the preliminary study and Stage 1: Interviews, we initially phrased "enhanced self-confidence" as well-defined outcome but we rephrased it as "enhanced self-esteem" because we thought "self-esteem" better captured the change the staff experienced. Self-confidence is defined as an individual's "trust" in his/her ability to achieve some goal (Snyder & Lopez, 2009) while self-esteem encompasses the positive or negative evaluations of oneself (Smith & Mackie, 2007). However, we found that "self-esteem" was the more proper term to express the real outcomes of staff in the NPOs/SEs because the staff said they recognized their demerits, dared to try new things, took up challenges, and significantly changed their behaviors. After joining the PLP, the staff valued themselves more positive, rather than merely increasing trust in

themselves.

The staff interviewees mentioned that they experienced improved professional capacities, such as fundraising capacity, online marketing capacity, leadership, communication ability, and the capacity to write proposals. Originally, we grouped all these capacities into a single outcome of "enhanced professional capacity" and then tried to use different financial proxies for each individual capacity and added them together. But, as we re-examined the chains of events for all these improved capacities, we found that fundraising capacity, online marketing capacity, and the capacity to write proposals would lead to the organizational outcomes of "increased access to resources." It was because when these professional capacities were improved, it would attract tangible or intangible resources to organizations. In addition, we found that interviewees expressed that the outcomes of "enhanced leadership" and "enhanced communication ability" would result in "enhanced interpersonal relationship" Therefore, in order to avoid double counting, we did not include "improved professional capacities" as a separated outcome because the fundraising capacity and the capacity to write proposals were the intermediate outcome of "increased access to resources," which was regarded as an organizational outcome. The enhanced leadership, communication ability, and the capacity to write proposals were not considered as individual outcomes but were integrated as intermediate outcomes for the "improve interpersonal relationship" in order to avoid double counting.

We had asked if "increased helping behavior" would lead to "improved interpersonal relationship" while there were merely a few staff that thought that more helping behaviors would enhance interpersonal relationship. Most interviewees stated that "increased helping behavior" did not necessarily result in "improved interpersonal relationship," thus we did not incorporate them into the same chain of events. The "enhanced online marketing capacities" was regarded as a separated well-defined outcome because most interviewees who experienced this change emphasized that it was the most significant and relevant change personally and would already benefit themselves in the long run. Thus, "enhance online marketing capacities" remained as one of the well-defined outcomes for staff of NPOs and SEs.

Taishin Volunteers

The preliminary study identified four positive final outcomes – "felt happier," "paid attention to more social issues," "enhanced empathy," and "improved interpersonal relationship." Only two interviewees mentioned negative outcomes – "feel doubtful towards volunteering." However, in Stage 1: Interviews, we adjusted positive final outcomes according to interview feedbacks, including "felt happier," "increased helping behavior," "enhanced empathy," "improved interpersonal relationship," "improved family relationship," and "enhanced coherence to Taishin." Three final outcomes were modified in the Stage 1: Interviews. First, in the Stage 1: Interviews, we found that the PLP appeared to enable volunteers not only to pay more attention to social issues (this was the finding from preliminary study), but it also further stimulated them to actively help others. Thus, one of the well-defined outcomes was

phrased as “increased helping behaviors” including “increased participation in other charitable activities such as fundraising events or charity sales,” “make donation to help NPOs become financially independent,” or “use Taishin’s resources to sustain NPOs’ services.” Second, “enhanced empathy” would also result in “improved interpersonal relationship” because empathetic people would be easier to get along with. Third, in the Stage 1: Interviews, more volunteers mentioned that doing volunteering together with family allowed them to spend more time with their families, create new talking points for daily conversation, and becoming motivated to care about family more in daily life, which led to improved family relationship. Most importantly, in the Stage 1: Interviews, we found that only volunteers in managerial position experienced “improved work performance,” and we therefore separated volunteers into manger and non-manager subgroups. However, “felt happier” remained the same in the preliminary study and the interviews, in fact, interviewees mentioned several different feelings such as “feel glad,” “contended,” “positive,” “satisfied,” “happy,” “pleasant,” “peaceful,” or “blessed.” As interviewers asked volunteers to elaborate and concretely describe their feelings, we found all such feelings referred to inner peace and made them feel happier. Therefore, we decided to phrase the well-defined outcome as “feel happier.”

Donors

A relatively small percentage of donors revealed changes because of the PLP and they expressed similar feelings. Some donors said they felt pleasant, happy, and glad after they joined and donated to the PLP. Other donors said that they felt they were helping others by making donation, which made them feel happiness towards themselves. Since the chains of events for donors were quite similar based on our interviews, we did not merge the chains of events.

4.2.4 Discussions on negative outcomes

When interviewing each type of stakeholder, we asked all interviewees “What negative changes did you experience after you took part in PLP?” The results showed that staff in NPOs/SEs who joined PLP with work experience in the social sector of less than 10 years and Taishin volunteers both mentioned negative changes. In the first round of interviews, we found that only the staff in NPOs/SEs with work experience in the social sector of less than 10 years mentioned negative outcomes – e.g. “felt depressed” and “felt frustrated” - while those with over 10 years of experience did not express any negative outcomes.

Staff in NPOs/SEs

The majority of interviewees in the Stage 1: Interviews said that they did not experience negative changes but fewer than 5 interviewees (out of 50) pointed out that they would “felt pressured” and “felt frustrated” due to the PLP. We found that those who felt pressured demonstrated a significant level of change as they described their feelings, such as headaches, feeling sick, or even suffering from insomnia (especially

during the online voting period).

The well-defined outcome “felt pressured” was derived from several similar expressions of “felt mentally pressured,” “felt work pressure,” “felt less healthy under intense work pressure,” and “felt busy and pressured.” “Felt pressured” was preceded by one of the intermediate outcomes phrased as “increased workload affected original work and services” combined by following expressions – “felt it necessary to spend more time and effort on work,” “spent more expenses and manpower in work,” and “suffered from being watched and supervised closely by the public and had to work harder after published the proposal on the PLP website.”

The other negative well-defined outcome “felt frustrated” was the exact wording we collected from in the Stage 1: Interviews and was confirmed with them as the final outcome. It was because those who felt frustrated said such negative change remained as “attitudinal and emotional” change while it had not resulted in further changes. One of the intermediate outcomes “the result not in proportion to the effort we devoted” was made by combining “we strove to canvass for votes but the results did not show our efforts” and “we did not win the vote even though we had tried our best.”

Taishin volunteers

The majority of Taishin volunteers said no negative change happened to them except that 5 interviewees mentioned that they felt doubtful or contradictory towards the PLP and the value and meaning of doing volunteering after having joined for several years. They observed some organizational or personnel problems had been inherent in NPOs for long time and thought that the PLP funds or temporary volunteering events could not resolve such problems. Interestingly, they still kept attending the PLP and even more actively helped others in their daily life. We found that they seemed not to incur material negative changes even though they verbally challenged the PLP. Therefore, we did not recognize the negative outcomes of Taishin volunteers.

4.2.5 Stakeholder, Outcome, and chain of events

Table 11 Summarized chain of events

Stakeholder	Subgroup	Outcome		Summarized Chain of Events
		Type	Number of people experienced outcomes (distance travelled)	
NPOs/SEs (N=282)	funded organizations (N=164)	improved service capacity	23	• Increase financial access → Increase the manpower and supplies needed for project execution → Increase service beneficiaries, clienteles, and service categories → Improve service capacity • Increase financial access → Reduce the time and manpower → Required to raise funds on their own → Be able to focus on original work → Improve service capacity • Increase financial access → Mobilize more people to vote for their projects and promote their organizations → More interaction with beneficiaries, parents, supporters, to enhance cooperation and unity → Improve service capacity • Beneficiaries, parents, supporters, and the public send on and vote more positively → Enhance the trust of beneficiaries for organization → Increase communication with beneficiaries → Improve service capacity

		increased access to resources	32	• Increase financial access → Mobilize more people to vote for their projects and promote their organizations → To canvass, ally with other organizations → Understand the importance of online marketing for NPOs /SEs, and increase online marketing → Increase online media exposures of NPOs /SEs → Attract more resources, like donations, in-kind donations, volunteers, project cooperation, etc → Increased access to resources • Increase financial access → Mobilize more people to vote for their projects and promote their organizations → To canvass, ally with other organizations → Understand the importance of online marketing for NPOs /SEs, and increase online marketing → Increase online media exposures of NPOs /SEs → Increase chances to discuss, network, communicate and cooperate with other organizations → Increase access to resources
		increased employees' coherence to their affiliations	14	• Increase internal communication → Colleagues understand more about the organization and have a mutual goal → The working atmosphere of organization has become more harmonious → Increase employees' coherence to their affiliation • Increase internal communication → Colleagues understand more about the organization and have a mutual goal → Implement projects in a more efficient and organized way → Increase employees' coherence to their affiliation
	unfunded organizations (N=118)	increased access to resources	2	• Increase financial access → Mobilize more people to vote for their projects and promote their organizations → To canvass, ally with other organizations → Understand the importance of online marketing for NPOs /SEs, and increase online marketing → Increase online media exposures of NPOs /SEs → Attract more resources, like donations, in-kind donations, volunteers, project cooperation, etc → Increase access to resources • Increase financial access → Mobilize more people to vote for their projects and promote their organizations → To canvass, ally with other organizations → Understand the importance of online marketing for NPOs /SEs, and increase online marketing → Increase online media exposures of NPOs /SEs → Increase

				chances to discuss, network, communicate and cooperate with other organizations → Increase access to resources
		increased employees' coherence to their affiliations	3	• Increase internal communication → Colleagues understand more about the organization and have a mutual goal → The working atmosphere of organization has become more harmonious → Increase employees' coherence to their affiliation • Increase internal communication → Colleagues understand more about the organization and have a mutual goal → Implement projects in a more efficient and organized way → Increase employees' coherence to their affiliation
Staff in NPOs/SEs (N=749)	work experience in the social sector over 10 years (N=390)	enhanced self-esteem	10	• Strengthen work integration ability → Properly assign work to subordinates, and better employ strategies to finish work → Enhance self-esteem • Strengthen work integration ability → Properly assign work to subordinates, and better employ strategies to finish work → Earn praises from direct and indirect supervisors → More willing to take up challenges → Enhance self-esteem • Strengthen work integration ability → Properly assign work to subordinates, and better employ strategies to finish work → Earn praises from direct and indirect supervisors → Enhance self-esteem
		enhanced sense of achievement	19	• Strengthen work integration ability → Properly assign work to subordinates, and better employ strategies to finish work → Earn praises from direct and indirect supervisors → More willing to take up challenges → Can serve and help more people → Enhance the sense of achievement • More dare to express yourself → Enhance the ability to tell stories and persuade others → Strive for and earn more resources to vote for projects → Drive the organization to get more resources → Enhance the sense of achievement

		increased online marketing capacities	35	• More dare to express yourself → Enhance the ability to tell stories and persuade others → Strive for and earn more resources to vote for proposals → Drive the organization to get more resources → Increase online marketing skills • More dare to express yourself → Enhance the ability to tell stories and persuade others → Strive for and earn more resources to vote for proposals → Consider diverse marketing strategies for their affiliations → Increase online marketing skills • Connect with different people and join more events → Teach more people how to vote via online voting system → Increase online marketing skills
		increased helping behavior	122	• Reach out to more people and events → Feel in good mood because the platform went well and the beneficiaries/clientele feels satisfied → Increase motivation to interact and communicate with others → Be willing to share what you know with others and help each other → Enhance the willingness to help or serve others → Increase helping behavior • Reach out to more people and events → More concerned about Taiwan social issues and problems → Enhance the understanding of NPOs/SEs → More cherish what you have → Enhance the willingness to help or serve others → Increase helping behavior • Reach out to more people and events → More concerned about Taiwan social issues and problems → Enhance the understanding of NPOs/SEs → Improve sense of empathy → Enhance the willingness to help or serve others → Increase helping behavior
		improved interpersonal relationship	20	• Reach out to more people and events → Form the habits of volunteering → Life becomes more fulfilling → Acquaint with more friends → Enhance the willingness to help or serve others → Improve interpersonal relationship • Reach out to more people and events → Acquaint with more friends → Enhance the willingness to help or serve others → Improve interpersonal relationship

	work experience in the social sector less than 10 years (N=359)	enhanced self-esteem	18	• Strengthen work integration ability → Properly assign work to subordinates, and better employ strategies to finish work → Enhance self-esteem • Strengthen work integration ability → Properly assign work to subordinates, and better employ strategies to finish work → Earn praises from direct and indirect supervisors → More willing to take up challenges → Enhance self-esteem • Strengthen work integration ability → Properly assign work to subordinates, and better employ strategies to finish work → Earn praises from direct and indirect supervisors → Think we can serve more people → Enhance self-esteem
		enhanced sense of achievement	37	• Strengthen work integration ability → Properly assign work to subordinates, and better employ strategies to finish work → Earn praises from direct and indirect supervisors → More willing to take up challenges → Can serve and help more people → Enhance sense of achievement • More dare to express yourself → Enhance the ability to tell stories and persuade others → Strive for and earn more resources to vote for projects → Drive the organization to get more resources → Enhance sense of achievement
		increased online marketing capacities	27	• More dare to express yourself → Enhance the ability to tell stories and persuade others → Strive for and earn more resources to vote for projects → Drive the organization to get more resources → Increase online marketing skills • More dare to express yourself → Enhance the ability to tell stories and persuade others → Strive for and earn more resources to vote for projects → Consider diverse marketing strategies for affiliations → Increase online marketing skills • Connect with different people and join more events → Teach more people how to vote via online voting system → Increase online marketing skills

		increased helping behavior	92	• Reach out to more people and events → Feel in good mood because the platform went well and the beneficiaries/clientele feels satisfied → Increase motivation to interact and communicate with others → Be willing to share what you know with others and help each other → Enhance the willingness to help or serve others → Increase helping behavior • Reach out to more people and events → More concerned about Taiwan social issues and problems → Enhance the understanding of NPOs/SEs → More cherish what you have → Enhance the willingness to help or serve others → Increase helping behavior • Reach out to more people and events → More concerned about Taiwan social issues and problems → Enhance the understanding of NPOs/SEs → Improve sense of empathy → Enhance the willingness to help or serve others → Increase helping behavior
		improved interpersonal relationship	26	• Reach out to more people and events → Form the habits of volunteering → Life becomes more fulfilling → Acquaint with more friends → Improve interpersonal relationship • Reach out to more people and events → Acquaint with more friends → Improve interpersonal relationship
		felt pressured	11	• Feel difficult to canvass for online vote → Strive to promote the platform and canvass for online votes → Increase workload and reduce the time to service beneficiaries → Feel pressured • Feel difficult to canvass for online vote → Strive to promote the platform and canvass for online votes → Feel sorry for colleagues who have supported for the platform → Feel pressured
		felt frustrated	4	• Feel difficult to canvass for online vote → Strive to promote the platform and canvass for online votes → Find that the results not in proportion to their devoted efforts → Feel frustrated

Taishin volunteers (N=608)	non-manager (N=393)	felt happier	54	• Feel touched after reaching needier people and realize the plight of NPOs → Share volunteering experiences to clientele → Help match the needs of clients and NPOs → Have better relationship with clients → Being praised by friends, and Make more new friends → More willing to help others, such as donate money or spend time on volunteering → Feel happier • Feel touched after reaching needier people and realize the plight of NPOs → Share volunteering experiences to clientele → Help match the needs of clients and NPOs → Have better relationship with clients → Being praised by friends, and make more new friends → More willing to help others, such as donate money or spend time on volunteering → Observe more the bright side of the society → Feel happier • Feel touched after reaching needier people and realize the plight of NPOs → Know more about the operation and the real needs of NPOs → More willing to help others, such as donate money or spend time on volunteering → Feel happier • Feel touched after reaching more needy people and realize the plight of NPOs → Know more about the operation and the real needs of NPOs → Realize a small act can still help others → Feel being needed, satisfied, the sense of accomplishment → Encourage more friends and colleagues to volunteer or join charitable events → Feel happier
		improved interpersonal relationship	14	• Feel touched after reaching needier people and realize the plight of NPOs → Feel good towards ourselves, and feel contented, calm, and tranquil internally → Become more flexible and tactful in work → Realize the art of communication → Improve interpersonal relationship • Feel touched after reaching needier people and realize the plight of NPOs → Feel good towards ourselves, and feel contented, calm, and tranquil internally → Enhance leadership → Employees become more willing to express themselves and share opinions → Improve interpersonal relationship • Feel touched after reaching needier people and realize the plight of NPOs →

				Share volunteering experiences to clientele → Help match clientele's needs and NPOs → Have better relationship with clientele → Improve interpersonal relationship • Feel touched after reaching needier people and realize the plight of NPOs → Feel good towards ourselves, and feel contented, calm, and tranquil internally → Become more flexible and tactful in work → Improve interpersonal relationship • More interaction with colleagues → Working atmosphere becomes more harmonious → Improve interpersonal relationship • More interaction with colleagues → Working atmosphere becomes more harmonious → Working conditions started to improve → Increase the opportunities of inter-departmental cooperation → Improve coordination and communication capability → Improve interpersonal relationship
		enhanced cohesion to Taishin	6	• Families join charitable events together and they understand more about charity → Regard Taishin as a long-term and transparent platform which truly cares about the needy NPOs → Increase Taishin's exposure and attention from the public → Feel honored to work in Taishin → Enhance cohesion to Taishin
		improved family relationship	9	• Families join charitable events together and they understand more about charity → Family know understand and witness the unjust and unequal in the society → Families' supports to keep volunteering → Families' behaviors have changed, such as being more helpful, have more time to interact and discuss with each other → Improve family relationship • Families join charitable events together and they understand more about charity → Adjust how to educate children → Make children realize the spirit of giving or charity → Families' behaviors have changed, such as being more helpful, have more time to interact and discuss with each other → Improve family relationship • Families join charitable events together and they understand more about charity → Enhance families' empathy → Family members' behaviors have changed,

				such as being more helpful, have more time to interact and discuss with each other → Improve family relationship • Families join charitable events together and they understand more about charity → Adjust how to educate children → Make children realize the spirit of giving or charity → Family members' behaviors have changed, such as being more helpful, have more time to interact and discuss with each other → Improve family relationship
	manager (N=215)	felt happier	23	• Feel touched after reaching needier people and realize the plight of NPOs → Share volunteering experiences to clientele → Help match the needs of clients and NPOs → Have better relationship with clients → Being praised by friends, and Make more new friends → More willing to help others, such as donate money or spend time on volunteering → Feel happier • Feel touched after reaching needier people and realize the plight of NPOs → Share volunteering experiences to clientele → Help match the needs of clients and NPOs → Have better relationship with clients → Being praised by friends, and make more new friends → More willing to help others, such as donate money or spend time on volunteering → Observe more about the bright side of the society → Feel happier • Feel touched after reaching needier people and realize the plight of NPOs → Know more about the operation and the real needs of NPOs → More willing to help others, such as donate money or spend time on volunteering → Feel happier • Feel touched after reaching more needy people and realize the plight of NPOs → Know more about the operation and the real needs of NPOs → Realize a small act can help others → Feel being needed, satisfied, the sense of accomplishment → Encourage and more friends and colleagues volunteering or join charitable events → Feel happier

		improved Interpersonal Relationship	11	• Feel touched after reaching needier people and realize the plight of NPOs → Feel good towards ourselves, and feel contented, calm, and tranquil internally → More flexible and tactful in work → Knowing the art of communication → Improve interpersonal relationship • Feel touched after reaching needier people and realize the plight of NPOs → Feel good towards ourselves, and feel contented, calm, and tranquil internally →Enhance leadership → Employees become more willing to express themselves and share opinions → Improve interpersonal relationship • Feel touched after reaching needier people and realize the plight of NPOs → Share volunteering experiences to clientele → Help match clientele's needs and NPOs → Have better relationship with clientele → Improve interpersonal relationship • Feel touched after reaching needier people and realize the plight of NPOs → Feel good towards ourselves, and feel contented, calm, and tranquil internally → More flexible and tactful in work → Improve Interpersonal Relationship • More interaction with colleagues → Working atmosphere becomes more harmonious → Improve interpersonal relationship • More interaction with colleagues → Working atmosphere becomes more harmonious → Working conditions started to improve → Increase the opportunities of inter-departmental cooperation → Improve coordination and communication capability → Improve interpersonal relationship
		increased work performance	6	• Feel touched after reaching needier people and realize the plight of NPOs → Feel good towards ourselves, and feel contented, calm, and tranquil internally → Enhance confident → Improve work efficiency → Improve work performance • Feel touched after reaching more needy people and realize the plight of NPOs → Share volunteering experiences to clientele → Help match clientele's needs → and NPOs → Have better relationship with clientele → Improve work performance

		enhanced cohesion to Taishin	9	• Families join charitable events together and they understand more about charity → Regard Taishin as a long-term and transparent platform which truly cares about needy NPOs → Increase Taishin's exposure and attention from the public → Feel honored to work in Taishin → Improve relationship with family
		improved family relationship	5	• Families join charitable events together and they understand more about charity → Families understand and witness the unjust and unequal in the society → Families supports to keep volunteering → Families' behaviors have changed, such as being more helpful, have more time to interact and discuss with each other → Improve family relationship • Families join charitable events together and they understand more about charity → Adjust the way to educate children → Make children realize the spirit of giving or charity → Family members' behaviors have changed, such as being more helpful, have more time to interact and discuss with each other → Improve family relationship • Families join charitable events together and they understand more about charity → Enhance families' empathy → Families' behaviors have changed, such as being more helpful, have more time to interact and discuss with each other → Improve family relationship • Families join charitable events together and they understand more about charity → Adjust how to educate children → Make children realize the spirit of giving or charity → Families' behaviors have changed, such as being more helpful, have more time to interact and discuss with each other → Improve family relationship
Donors (N=478)		felt Happier	44	• Understand the objectives and mechanism of PLP → Trust the Taishin platform more → Feel that PLP can convert their funding into donations, which can better help others → Will continue to support PLP → Believe donations can be used more widely and effectively via Taishin platform → Feel Happier • Understand the objectives and mechanism of PLP → Trust the Taishin

				platform more → Feel that PLP can convert their funding into donations, which can better help others → Will continue to support PLP → Believe donations can be used more widely and effectively via Taishin platform → Realize the wish to help small NPOs → Feel Happier

4.3 Materiality

Table 12 outlines whether each outcome follows the principle of materiality for each stakeholder group. “Relevance and significance” are two screens for materiality in the SROI methodology. “Relevance” refers to qualitative judgement – “Is this outcome related to your policies, your stakeholders, the work of peers, societal norms, or short-term financial impacts?” “Significance” refers to quantitative judgement – “Does the real or potential impact of the issue (both positive and negative) pass a threshold that means it influences decisions and actions.” Each outcome in this report was derived from stakeholders so that each outcome met the relevance test. As for the significance test, each outcome was checked for the “percentage of people that experienced the described outcome” and “percentage of change per stakeholder.” Each outcome did not need to pass both thresholds. When we verified the well-defined outcomes with stakeholders, the interviewees told us that even though the percentage of change of the outcome was not high, they still felt the outcome was significant for them. Thus, we did not set a high threshold. The threshold for the percentage of people that experienced the described change was 25% while the threshold of percentage of positive change per stakeholder was set as 5%. The outcome “Increase work performance” was the outcome that distinguished Taishin volunteers in managerial positions from those in non-managerial positions. The percentage of people that experienced the described change was 4.35% but the percentage of change per stakeholder was 68.00%. Therefore, we still recognized the outcome of “increased work performance” for Taishin volunteers in managerial positions as a material outcome.

Table 12 Materiality screens for stakeholders

Stakeholder	Subgroup	Outcome	Relevance	Significance		Materiality
				Percentage of people experienced the described change	Percentage of change per stakeholder	Relevant and significant
NPOs/SEs	funded	improved service capacity	✓	73.08%	19.33%	relevant and significant to SROI.
		increased access to resources	✓	88.46%	21.74%	
		Increased employees’ coherence to their affiliations	✓	50.00%	16.88%	
	unfunded	increased access to resources	✓	70.00%	2.38%	
		increased coherence to their affiliations	✓	30.00%	8.33%	
Staff in	work	enhanced	✓	36.00%	7.00%	relevant

NPOs/SEs	experience in the social sector over 10 years	self-esteem				and significant to SROI
		enhanced sense of achievement	✓	36.00%	13.19%	
		increased online marketing capacities	✓	60.00%	15.00%	
		increased helping behavior	✓	64.00%	49.07%	
		improved interpersonal relationship	✓	44.00%	11.52%	
	work experience in the social sector less than 10 years	enhanced self-esteem	✓	30.43%	16.19%	relevant and significant to SROI
		enhanced sense of achievement	✓	52.17%	19.79%	
		increased online marketing capacities	✓	43.48%	17.00%	
		increased helping behavior	✓	47.83%	53.54%	
		improved interpersonal relationship	✓	39.13%	18.52%	
		felt pressured	✓	26.09%	11.67%	
		felt frustrated	✓	17.39%	6.94%	
Taishin volunteers	non-manager	felt happier	✓	78.57%	17.37%	relevant and significant to SROI
		enhanced interpersonal relationship	✓	50.00%	7.00%	
		enhanced coherence to Taishin	✓	45.24%	3.65%	
		improved family relationship	✓	26.19%	9.00%	
Taishin volunteers	manager	felt happier	✓	82.61%	12.98%	relevant and significant to SROI
		enhanced interpersonal relationship	✓	52.17%	9.63%	
		increased work performance	✓	4.35%	68.00%	
		enhanced coherence to Taishin	✓	47.83%	9.09%	

		improved family relationship	✓	30.43%	7.14%	
Donors		felt happier	✓	94.23%	9.68%	

4.4 Duration

Duration is the period of time that an outcome would last after the intervention ends. The duration of each outcome in this report was primarily calculated according to the subjective information from interviews and questionnaires. When we conducted the preliminary study, interviews, and questionnaires we asked stakeholders to evaluate how long the well-defined outcome would last "after the 9th or 10th PLP ended." We emphasized the baseline of duration for each outcome started from "the end of the 9th/10th PLP." The duration for each outcome was calculated as the mean of each outcome from each response in the questionnaire in this report. The mean duration for all outcomes was 2.85 years, showing the lasting impact of the PLP on stakeholders.

The duration of all NPOs/SEs outcomes was 3 years – 3.33 years on average for funded organizations and 2.5 years for unfunded organizations. For funded NPOs and SEs, the longest duration was 4 years for the outcome of "improve service capacity"; the outcome of "increased access to resources" lasted 3 years; the outcome of "increase employees' coherence to their affiliation" lasted 3 years. Each organization needs to re-apply for PLP every year but the outcomes for all NPOs/SEs last for more than 1 year. Although PLP is an annual event, this report found that the positive outcomes that NPOs/SEs experience last for at least 2 years after the PLP ended.

The mean duration for staff in NPOs/SEs with work experience in the social sector of over 10 years is 3.2 while the mean of duration of those of less 10 years was about 2.3 years. The outcome "enhance self-esteem" seemed to last up to 5 years, the longest duration for staff in NPOs/SEs with work experience in the social sector of over 10 years. The outcomes "enhanced self-esteem" and "increased and improved interpersonal relationship" seemed to last up to 3 years. "Increased online marketing capacities" lasted for 4 years - the longest period of time for staff in NPOs/SEs with work experience in the social sector of less than 10 years. Apparently, the PLP tended to affect the staff in NPOs/SEs more in positive psychological and emotional aspects.

In addition, for the staff in NPOs/SEs, the negative outcomes "felt pressured" and "feel frustrated" lasted for 1 year because the PLP was an annual intervention and negative changes seemed to be highly related to heavy workload during online voting competition. Some interviewees said that they felt pressured and frustrated and would not join again next year. Thus, it was reasonable to understand why negative feelings remained for one year after the activities ended. Interestingly, for volunteers in a managerial position, "increased work performance" and "improved family relationship" were the outcomes that non-managerial volunteers did not have and were found to show the longest lasting period (up to 5 and 6

years respectively).

The mean duration for volunteers in Taishin was 3.8 years for manager volunteers and 2.3 for non-manager volunteers. The longest duration of outcomes for volunteers in managerial positions were be “increased work performance” and “increased family relationship.” During phone interviews, volunteers in managerial positions specified that “increased work performance” was more crucial to them in comparison to other outcomes because it directly affected their annual performance review. “Felt happier,” “enhanced interpersonal relationship,” “enhanced cohesion to Taishin” for non-manager volunteers were found to last for 2 or 3 years after the PLP ended. This means the PLP influenced volunteers internally and spiritually and that they gradually changed their perspectives towards life and work.

However, since the duration for each outcome was purely derived from stakeholders’ estimates, the duration of each outcome might be overestimated. Thus, the duration was adjusted in sensitively analysis to see if the SROI would be significantly affected.

Table 13 Duration for each outcome

Stakeholder	Subgroup	Outcome	Duration
NPOs/SEs	Funded	Improved service capacity	4
		Increased access to resources	3
		Increased coherence to their affiliations	3
	Unfunded	Increased access to resources	3
		Increased coherence to their affiliations	2
Staff in NPOs/SEs	Work experience in the social sector for over 10 years	Enhanced self-esteem	5
		Enhanced sense of achievement	3
		Increased online marketing capacities	2
		Increased helping behavior	3
		Improved interpersonal relationships	3
	Work experience in the social sector for less than 10 years	Enhanced self-esteem	3
		Enhanced sense of achievement	2
		Increased online marketing capacities	4
		Increased helping behavior	2
		Improved interpersonal relationships	3
		Felt pressured	1
		Felt frustrated	1

Taishin volunteers	Non-manager	Felt happier	2
		Enhanced interpersonal relationship	2
		Enhanced coherence to Taishin	2
		Improved family relationship	3
Taishin volunteers	Manager	Felt happier	2
		Enhanced interpersonal relationships	4
		Increased work performance	5
		Enhanced coherence to Taishin	3
		Improved family relationships	5
Donors	NA	Feel happier	2

4.5 Indicators

In the SROI framework, the indicator serves as the evidence to prove the occurrence of outcomes. At least one indicator is required to represent the fact that each outcome does exist so as to prove the quantity and degree of the outcome. To explore outcome indicators, we refer to literature, interviews, and questionnaires. First, we read literature to understand possible outcomes and indicators for each stakeholder group. During the Stage 1: Interviews, we asked interviewees to specify subjective and/or objective indicators to verify whether or not an outcome occurred. This report used the professional scale as the primary subjective indicator for most outcomes.

We compiled information of indicators and outcomes from all interviewees in preliminary study and the Stage 1: Interviews, which enabled us to find suitable objective and subjective indicators for outcomes based on interviews and literature. During the interviews, we asked interviewees to give us some examples of the final outcomes they experienced as evidence. For staff in NPOs/SEs, the indicators of "improved service capacity" included to "open more courses," "hold more events," "buy new cars or equipment to serve more cases," "prolong service time," "etc." For Taishin volunteers, the indicators of "enhance interpersonal relationships" included to "make new friends," "have more conversations with friends," "less likely to get angry with friends or colleagues," etc."

In the Stage 2: Questionnaires, a professional scale was used for most outcomes to verify the outcome based on the result of the preliminary study and interviews, especially for intangible, psychological, and attitudinal outcomes. Each respondent was required to answer two scores – the first score of "before joining the PLP" and the second score of "after the PLP ended." The formal questionnaire was prepared based on the literature review, interviews, and feedback provided by TCF. TCF offered us suggestions on wording in order to improve the readability of our questionnaires. The objective and subjective indicators for each outcome

are presented in Table 14.

When reviewing responses of indicators collected from questionnaires, we deleted the invalid answers. That is, the respondent said they experienced change, but the items (sub-questions) in the scale showed no change. The questionnaires were sent out to both stakeholders of the 9th and 10th PLP. For example, a few respondents said they obtained more self-esteem because of the PLP. However, the before-after scores for each item (sub-question) of Rosenberg Self-esteem Scale were the same and it meant this interviewee experienced no change for this outcome. These unreasonable answers were removed from our calculations.

Table 14 Indicator list for each outcome of stakeholders

Stakeholder	Subgroup	Outcome	Indicator
NPOs/SEs	Funded	improved service capacity	【Objective indicator】 23 organizations reporting that they have improved service quality after participating in the 9th PLP. 【Subjective indicator】 Please evaluate the status of [service capacity] of your organization before and after participating in the 9th PLP. Situation scores range from 1 to 7, with 1 being the worst and 7 being the best. 1. What point would you give to the status of [service capacity] of your organization before participating in the 9th PLP? 2. What point would you give to the status of [service capacity] of your organization after participating in the 9th PLP?
		increased access to resources	【Objective indicator】 32 organizations reporting that they have increased access to resources after participating in the 9th PLP. 【Subjective indicator】 Please evaluate the status of [accessed to resources] of your organization before and after participating in the 9th PLP. Situation scores range from 1 to 7, with 1 being the worst and 7 being the best. 1. What point would you give to the status of [access to resources] of your organization before participating in the 9th PLP? 2. What point would you give to the status of [access to resources] of your organization after participating in the 9th PLP?
		increased coherence to their affiliations	【Objective indicator】 14 organizations reporting that they have increased [employees' coherence to their affiliations] after participating in the 9th PLP. 【Subjective indicator】 According to Wendt et al. (2009), please evaluate the status of [your coherence to their affiliation] before and after participating in the 9th PLP? Please answer your status to each item below. (strongly disagree, disagree, agree, strongly agree) 1. There is a friendly atmosphere among people. 2. People in my work group trust each other.

			3. People are warm and friendly. 4. People trust each other with respect. 5. People work well together as a team. 6. People cooperate with each other. 7. People are willing to share resources. 8. People almost always speak well of it. 9. People are proud to belong to the group.
	Unfunded	increased access to resources	【Objective indicator】 5 organizations reporting that they have increased access to resources after participating in the 9th PLP. 【Subjective indicator】 Please evaluate the status of [accessed to resources] of your organization before and after participating in the 9th PLP. Situation scores range from 1 to 7, with 1 being the worst and 7 being the best. 1. What point would you give to the status of [access to resources] of your organization before participating in the 9th PLP? 2. What point would you give to the status of [access to resources] of your organization after participating in the 9th PLP?
		increased coherence to their affiliations	【Objective indicator】 3 organizations reporting that they have increased [employees' coherence to their affiliations] after participating in the 9th PLP. 【Subjective indicator】 According to Wendt et al. (2009), please evaluate the status of [your coherence to their affiliations] before and after participating in the 9th PLP? Please answer your status to each item below. (strongly disagree, disagree, agree, strongly agree) 1. There is a friendly atmosphere among people. 2. People in my work group trust each other. 3. People are warm and friendly. 4. People trust each other with respect. 5. People work well together as a team. 6. People cooperate with each other.

			7. People are willing to share resources. 8. People almost always speak well of it. 9. People are proud to belong to the group.
Staff in NPOs/SEs	Work experience in the social sector over 10 years	enhance self-esteem	【Objective indicator】 10 organizations reporting that they have enhanced self-esteem after participating in the 9th PLP? 【Subjective indicator】 According to Rosenberg self-esteem scale, please evaluate your status of self-esteem before and after participating in the 9th PLP? Please answer your status to each item below. (strongly disagree, disagree, agree, strongly agree) 1. I feel that I am a person of worth, at least on an equal plane with others. 2. I feel that I have a number of good qualities. 3. All in all, I am inclined to feel that I am a failure. 4. I am able to do things as well as most other people. 5. I feel I do not have much to be proud of. 6. I take a positive attitude toward myself. 7. On the whole, I am satisfied with myself. 8. I wish I could have more respect for myself. 9. I certainly feel useless at times. 10. At times I think I am no good at all.
		enhance sense of achievement	【Objective indicator】 19 organizations reporting that they have enhanced sense of achievement after participating in the 9th PLP? 【Subjective indicator】 Please evaluate the status of [sense of achievement] of your organization before and after participating in the 9th PLP. Situation scores range from 1 to 5, with 1 being the worst and 5 being the best[3]. 1. I can often see my changes in work. 2. I feel my efforts are not in vain. 3. Know my work performance. 4. My work results are recognized by others.

[3] Four items to access sense of achievement are referred to The Work Values Inventory by Super, D. E. (1973). The Work Values Inventory.

		increase online marketing capacities	【Objective indicator】 35 organizations reporting that they have enhanced [online marketing capacities] after participating in the 9th PLP? 【Subjective indicator】 Please evaluate the status of [online marketing capacities] of your organization before and after participating in the 9th PLP. Situation scores range from 1 to 5, with 1 being the worst and 5 being the best. 1. Confirm the marketing subjects, and collect and analyze the historical information and market information of marketing activities. 2. Plan marketing platforms according to organizational needs. 3. Confirm that the selected online marketing platform meets the marketing objectives and communicates the organization's image, project characteristics and advantages. 4. Carry out marketing activities based on the planned schedule, budget and resources. 5. According to the execution results, record relevant data and change of activities. 6. Monitor and revise online advertising or other online marketing changes. 7. Monitor media reports, community and discussion group reputation and discussion. 8. Collect feedback data and provide it to the supervisor (relevant department). 9. Analyze marketing costs and evaluate the effectiveness of marketing programs, and complete marketing change reports. 10. Necessary review and revision with supervisor (relevant department) according to changes in activities.
		increase helping behavior	【Objective indicator】 249 people reporting that they have [increased helping behavior] after participating in the 9th PLP. 【Subjective indicator】 Please answer if you have increased [helping behavior] after participating in the 9th PLP. 1. Volunteer Service: Increased to the number of volunteers working for non-profit organizations. 2. Donations: increase donations to increase the donations to charity? 3. Participate in charity events (for example: charity garden fairs, charity sales, charity concerts, and charity exhibitions) 4. In addition to the above options, I have other behaviors to serve others, please explain what other behaviors to serve others?

		improve interpersonal relationship	【Objective indicator】 20 people reporting that they have [increased interpersonal relationship] after participating in the 9th PLP. 【Subjective indicator】 According to individual social indicators of NEF Consulting, please answer [interpersonal relationship] before and after] of the 9th Taishin. The score of the situation is from 1 to 10, with 1 being the worst and 10 being the best. 1. Relationships with peers 2. Relationships with people in 'authority' positions 3. Ability to work in a team with other people 4. Increase in social networks 5. Increase in tolerance of others' differences
	Work experience in the social sector less than 10 years	enhance self-esteem	【Objective indicator】 18 organizations reporting that they have enhanced self-esteem after participating in the 9th PLP? 【Subjective indicator】 According to Rosenberg self-esteem scale, please evaluate your status of self-esteem before and after participating in the 9th PLP? Please answer your status to each item below. (strongly disagree, disagree, agree, strongly agree) 1. I feel that I am a person of worth, at least on an equal plane with others. 2. I feel that I have a number of good qualities. 3. All in all, I am inclined to feel that I am a failure. 4. I am able to do things as well as most other people. 5. I feel I do not have much to be proud of. 6. I take a positive attitude toward myself. 7. On the whole, I am satisfied with myself. 8. I wish I could have more respect for myself. 9. I certainly feel useless at times. 10. At times I think I am no good at all.
		enhance sense of achievement	【Objective indicator】 37 organizations reporting that they have enhanced sense of achievement after participating in the 9th PLP?

			【Subjective indicator】 Please evaluate the status of [sense of achievement] of your organization before and after participating in the 9th PLP. Situation scores range from 1 to 5, with 1 being the worst and 5 being the best. 1. I can often see my changes in work. 2. I feel my efforts are not in vain. 3. Know my work performance. 4. My work results are recognized by others.
		increase online marketing capacities	【Objective indicator】 27 organizations reporting that they have enhanced [online marketing capacities] after participating in the 9th PLP? 【Subjective indicator】 Please evaluate the status of [online marketing capacities] of your organization before and after participating in the 9th PLP. Situation scores range from 1 to 5, with 1 being the worst and 5 being the best. 1. Confirm the marketing subjects, and collect and analyze the historical information and market information of marketing activities. 2. Plan marketing platforms according to organizational needs. 3. Confirm that the selected online marketing platform meets the marketing objectives and communicates the organization's image, project characteristics and advantages. 4. Carry out marketing activities based on the planned schedule, budget and resources. 5. According to the execution results, record relevant data and change of activities. 6. Monitor and revise online advertising or other online marketing changes. 7. Monitor media reports, community and discussion group reputation and discussion. 8. Collect feedback data and provide it to the supervisor (relevant department). 9. Analyze marketing costs and evaluate the effectiveness of marketing programs, and complete marketing change reports. 10. Necessary review and revision with supervisor (relevant department) according to changes in activities.
		increase helping behavior	【Objective indicator】 172 people reporting that they have [increased helping behavior] after participating in the 9th PLP. 【Subjective indicator】

			Please answer if you have increased [helping behavior] after participating in the 9th PLP. 1. Volunteer Service: Increased to the number of volunteers working for non-profit organizations. 2. Donations: increase donations to increase the donations to charity? 3. Participate in charity events (for example: charity garden fairs, charity sales, charity concerts, and charity exhibitions) 4. In addition to the above options, I have other behaviors to serve others, please explain what other behaviors to serve others?
		improve interpersonal relationship	【Objective indicator】 26 people reporting that they have [increased interpersonal relationship] after participating in the 9th PLP. 【Subjective indicator】 According to individual social indicators of NEF Consulting, please answer [interpersonal relationship] before and after] of the 9th Taishin. The score of the situation is from 1 to 10, with 1 being the worst and 10 being the best. 1. Relationships with peers 2. Relationships with people in 'authority' positions 3. Ability to work in a team with other people 4. Increase in social networks
		feel pressured	【Objective indicator】 11 people reporting that they have [felt pressured] after participating in the 9th PLP. 【Subjective indicator】 According to work pressure scale by Kao and Lu (2011), please answer your [work pressure] before and after the 9th Taishin. The score of the situation is from 1 to 6, with 1 being "very sure it is not pressure" and 6 being "very sure it is pressure" 1. Workload 2. Interpersonal relationship 3. Family/work balance 4. Managerial role 5. Personal responsibility 6. Work trivia

			7. Supervisor Appreciation 8. Organizational atmosphere
		feel frustrated	【Objective indicator】 4 people reporting that they have [felt frustrated] after participating in the 9th PLP. 【Subjective indicator】 According to, please answer your feelings about [getting frustrated] before and after the 9th Taishin. The score of the situation is from 1 to 6, with 1 being “strongly disagree” and 6 being “strongly disagree” 1. Trying my best to finish my job rarely makes me feel frustrated. 2. Work makes me feel frustrated 3. In general, I rarely get frustrated at work.
Taishin volunteers	Staff	feel happier	【Objective indicator】 54 people reporting that they have [felt happier] after participating in the 9th PLP. 【Subjective indicator】 According to Chinese Happiness Scale by Lu (1998), each of the following questions have a set of sentences regarding “happiness”, please circle the one which can most describe your feelings of happiness before and after the 9th PLP? 1. I'm just messing around. /I’m love my life. /I’m very love my life. /I’m extremely love my life. 2. I don't think life makes sense and has a goal. / I've got the intention of life to have a purpose. / I've got meaningful of life to have a purpose. / I've got more meaningful of life to have a purpose. 3. My job doesn't give me a sense of accomplishment. / My work is even more fulfilling. /My work often gives me a sense of accomplishment. / My work always gives me a sense of accomplishment. 4. There's no special pleasure in living. / Some of the things that have happened in life in the past are pleasant. / Everything that happens in life seems to be pleasant. / Everything that happens in life is very pleasant. 5. I'm not happy. / I'm happy. / I'm even happy. /I'm very happy. 6. I'm so upset that there's nothing in life right now. / I'm excited about some of the things in my life right now. / I'm satisfied with most of things what's going on in my life right now. / I'm very satisfied with everything in life. 7. I didn't feel energized. / I feel pretty energetic. / I feel very energetic. / I have lots of energetic. 8. I'm not optimistic about the future. / I'm a little optimistic about the future. / I'm optimistic about the future.

			/ I'm very optimistic about the future. 9. I've never felt excited. / I sometimes feel joyful and excited. / I often feel joyful and excited. / I always feel joyful and excited. 10. I can't understand the meaning of life. /I can understand the meaning of life./ I can often understand the meaning of life./ I can always understand the meaning of life.
		enhance interpersonal relationship	【Objective indicator】 14 people reporting that they have [increased interpersonal relationship] after participating in the 9th PLP. 【Subjective indicator】 According to individual social indicators of NEF consulting, please answer [interpersonal relationship] before and after] of the 9th Taishin. The score of the situation is from 1 to 10, with 1 being the worst and 10 being the best. 1. Relationships with peers 2. Relationships with people in 'authority' positions 3. Ability to work in a team with other people 4. Increase in social networks 5. Increase in tolerance of others' differences
		enhance coherence to Taishin	【Objective indicator】 8 people reporting that they have [enhance cohesion to Taishin] after participating in the 9th PLP? 【Subjective indicator】 According to Chang and Bordia (2001), please answer your feeling of [cohesion to Taishin] before and after the 9th PLP? Please indicate strongly disagree, disagree, normal, agree, strongly agree. 1. Team members are united to achieve mission goals 2. Team members share all the responsibilities for the lapses 3. Other members of the team will try to assist if they encounter problems 4. Team members can communicate with each other without concern 5. Team members prefer to act alone rather than you. 6. Team members rarely socialize 7. Team members like to socialize outside of work 8. Like to get together outside of work hours

			9. Like to get together at a time outside of the team project
		improve family relationship	【Objective indicator】 9 people reporting that they have [improve family relationship] after participating in the 9th PLP? 【Subjective indicator】 According to Lin (2014), please answer your situation of [family relationship] before and after the 9th PLP? Please indicate strongly disagree, disagree, normal, agree, strongly agree. 1. Family emotions 2. The family will respect each other's decisions. 3. Family can live in harmony. 4. Family members pay attention to each other's emotional feelings 5. The family will speak directly of care and love. 6. Family will talk in a gentle voice 7. Family members share delicious food with each other. 8. The family will have time to talk to each other every day.
Taishin volunteers	Manager	feel happier	【Objective indicator】 23 people reporting that they have [felt happier] after participating in the 9th PLP. 【Subjective indicator】 According to Chinese Happiness Scale, each of the following questions have a set of sentences regarding "happiness", please circle the one which can most describe your feelings of happiness before and after the 9th PLP? 1. I'm just messing around. /I'm love my life. /I'm very love my life. /I'm extremely love my life. 2. I don't think life makes sense and has a goal. / I've got the intention of life to have a purpose. / I've got meaningful of life to have a purpose. / I've got more meaningful of life to have a purpose. 3. My job doesn't give me a sense of accomplishment. / My work is even more fulfilling. /My work often gives me a sense of accomplishment. / My work always gives me a sense of accomplishment. 4. There's no special pleasure in living. / Some of the things that have happened in life in the past are pleasant. / Everything that happens in life seems to be pleasant. / Everything that happens in life is very pleasant. 5. I'm not happy. / I'm happy. / I'm even happy. /I'm very happy. 6. I'm so upset that there's nothing in life right now. / I'm excited about some of the things in my life right

			now. / I'm satisfied with most of things what's going on in my life right now. / I'm very satisfied with everything in life. 7. I didn't feel energized. / I feel pretty energetic. / I feel very energetic. / I have lots of energetic. 8. I'm not optimistic about the future. / I'm a little optimistic about the future. / I'm optimistic about the future. / I'm very optimistic about the future. 9. I've never felt excited. / I sometimes feel joyful and excited. / I often feel joyful and excited. / I always feel joyful and excited. 10.I can't understand the meaning of life. /I can understand the meaning of life./ I can often understand the meaning of life./ I can always understand the meaning of life.
		enhance interpersonal relationship	【Objective indicator】 11 people reporting that they have [increased interpersonal relationship] after participating in the 9th PLP. 【Subjective indicator】 According to individual social indicators of NEF consulting, please answer [interpersonal relationship] before and after] of the 9th Taishin. The score of the situation is from 1 to 10, with 1 being the worst and 10 being the best. 1. Relationships with peers 2. Relationships with people in 'authority' positions 3. Ability to work in a team with other people 4. Increase in social networks 5. Increase in tolerance of others' differences
		increase work performance	【Objective indicator】 9 people reporting that they have increased work performance after participating in the 9th PLP.
		enhance coherence to Taishin	【Objective indicator】 9 people reporting that they have [enhance cohesion to Taishin] after participating in the 9th PLP? 【Subjective indicator】 According to Chang and Bordia (2001), please answer your feeling of [cohesion to Taishin] before and after the 9th PLP? Please indicate strongly disagree, disagree, normal, agree, strongly agree. 1. Team members are united to achieve mission goals 2. Team members share all the responsibilities for the lapses

			3. Other members of the team will try to assist if they encounter problems 4. Team members can communicate with each other without concern 5. Team members prefer to act alone rather than you. 6. Team members rarely socialize 7. Team members like to socialize outside of work 8. like to get together outside of work hours 9. Like to get together at a time outside of the team project
		improve family relationship	【Objective indicator】 5 people reporting that they have [improve family relationship] after participating in the 9th PLP? 【Subjective indicator】 According to Lin (2014), please answer your situation of [family relationship] before and after the 9th PLP? Please indicate strongly disagree, disagree, normal, agree, strongly agree. 1. Family emotions 2. The family will respect each other's decisions. 3. Family can live in harmony. 4. Family members pay attention to each other's emotional feelings 5. The family will speak directly of care and love. 6. Family will talk in a gentle voice 7. Family members share delicious food with each other. 8. The family will have time to talk to each other every day.
Donors		feel happier	【Objective indicator】 43 people reporting that they have [felt happy] after participating in the 9th PLP. 【Subjective indicator】 According to Chinese Happiness Scale by Lu (1998), each of the following questions have a set of sentences regarding “happiness”, please circle the one which can most describe your feelings of happiness before and after the 9th PLP? 1. I'm just messing around. /I’m love my life. /I’m very love my life. /I’m extremely love my life. 2. I don't think life makes sense and has a goal. / I've got the intention of life to have a purpose. / I've got meaningful of life to have a purpose. / I've got more meaningful of life to have a purpose.

			3. My job doesn't give me a sense of accomplishment. / My work is even more fulfilling. /My work often gives me a sense of accomplishment. / My work always gives me a sense of accomplishment. 4. There's no special pleasure in living. / Some of the things that have happened in life in the past are pleasant. / Everything that happens in life seems to be pleasant. / Everything that happens in life is very pleasant. 5. I'm not happy. / I'm happy. / I'm even happy. /I'm very happy. 6. I'm so upset that there's nothing in life right now. / I'm excited about some of the things in my life right now. / I'm satisfied with most of things what's going on in my life right now. / I'm very satisfied with everything in life. 7. I didn't feel energized. / I feel pretty energetic. / I feel very energetic. / I have lots of energetic. 8. I'm not optimistic about the future. / I'm a little optimistic about the future. / I'm optimistic about the future. / I'm very optimistic about the future. 9. I've never felt excited. / I sometimes feel joyful and excited. / I often feel joyful and excited. / I always feel joyful and excited. 10. I can't understand the meaning of life./ I can understand the meaning of life./ I can often understand the meaning of life./ I can always understand the meaning of life.

4.5.1 Distance travelled

This report used the professional scale as the primary subjective indicator for most outcomes. The distance travelled method was applied to calculate indicators with the purpose of more precisely capturing the percentage of changes stakeholders experienced. The distance travelled method measures how many stakeholders changed and how much stakeholders changed. It calculates the average percentage change for each outcome. The distance travelled method assumes that the value of the outcome relates to the journey from the worst point to the best point on the scale. For example, if a 5-point scale is used to capture indicators, someone moves from point 2 to 4 on this 5-point scale, this would have been a distance travelled of 2 points out of the whole range of 4 points. This would then equate to a 50% impact in changing the outcome for the stakeholder. The 50% multiplies the number of people experiencing outcomes to get the number of individuals travelled for the outcomes after joining the PLP.

"Enhance self-esteem" was one of the outcomes that the staff of NPOs/SEs experienced because of the PLP. The Rosenberg Self-Esteem Scale (RSS) (1965) was adopted to evaluate "self-esteem" and verify the occurrence of "enhance self-esteem." RSS has 10 items to access different dimensions of self-esteem. Each member of staff from the NPOs/SEs was required to answer the extent they agreed with 10 items (strongly agree, agree, disagree, strongly disagree). For each item, the respondent was asked to answer two levels of agreement (i.e. to give two scores) - "before the PLP" and "after the PLP". For items 1, 2, 4, 6, and 7, the level of agreement was transferred into numbers - strongly agree equals 3, agree equals 2, disagree equals 1, strongly disagree equals 0. For items 3, 5, 8, 9, and 10 (which are reversed in valence), strongly agree equals 0, agree equals 1, disagree equals 2, strongly disagree equals 3. For each item, we took the average of the before score and the average of the after score. The average of the after score minus the average of the before score was the average difference for each item. The differences of the 10 items were added up to get the average difference for 10 items. For positive outcomes, if the average difference for 10 items was greater than zero, it proved the occurrence of "enhance self-esteem" for this respondent. The average difference for 10 items of each respondent was divided by 3 (the whole range of scale 0 to 3) to get the rate, meaning the percentage change of "enhance self-esteem" for each respondent. The average percentage change of "enhance self-esteem" for all respondents was calculated as the total percentage change of "enhance self-esteem," which also meant the average distance travelled for "enhance self-esteem."

As Table 15, the average amount of "self-esteem" experienced (or to be experienced) per stakeholder was 0.21, so that the average percentage of change of "self-esteem" was calculated as 0.21/3*100%=7%. That is, each staff in NPOs/SEs with work experience of over 10 years who experienced "enhance self-esteem" had a 7% increase of self-esteem on average after joining the PLP. The staff in NPOs/SEs with work experiences of over 10 years for the 10^{th} PLP was estimated as 390 people, and 36% of them experienced "enhance self-esteem." Therefore, according to the

distance travelled method, the quantity of the staff in NPOs/SEs with work experiences for over than 10 years experiencing “enhance self-esteem” was calculated as 390*36%*7%=10.

Table 15 Rosenberg self-esteem scale applied for the indicators of “enhance self-esteem” for the staff in NPOs/SEs with work experiences for over than 10 years

Rosenberg self-esteem scale	**Level of Agreement**			**%**
	Before joined PLP	**After joined PLP**	**Difference**	**Percentage of change (Difference/3)**
1. I feel that I am a person of worth, at least on an equal plane with others.	2.00	2.44	0.44	14.67%
2. I feel that I have a number of good qualities.	1.78	2.33	0.56	18.67%
3. All in all, I am inclined to feel that I am a failure.	2.22	2.44	0.22	7.33%
4. I am able to do things as well as most other people.	2.00	2.22	0.22	7.33%
5. I feel I do not have much to be proud of.	1.44	1.56	0.11	3.67%
6. I take a positive attitude toward myself.	2.11	2.44	0.33	11.00%
7. On the whole, I am satisfied with myself.	2.00	2.22	0.22	7.33%
8. I wish I could have more respect for myself.	0.89	0.67	(0.22)	-7.33%
9. I certainly feel useless at times.	2.11	2.11	0.00	0.00%
10. At times I think I am no good at all.	2.22	2.44	0.22	7.33%
Average			0.21	7.00%

For another example, the scale of individual social indicators of NEF Consulting was adopted to evaluate “interpersonal relationship” and verify the occurrence of “improve interpersonal relationship” for the staff in NPOs/SEs with work experience in the social sector of over 10 years. It has 5 items to access different dimensions of interpersonal relationship. Each Taishin volunteer was required to answer the extent the respondent agreed with 5 items on a scale of 1 to 10 (with 1 being the worst and 10 being the best). For each item, the respondent must provide two answer scores -

"before the PLP" and "after the PLP". We took the average of the before score and the after score for each item. The average of the after score minus the average of the before score was the average difference for each item. The difference of 4 items were added up to get the average difference for 10 items. If the average difference for 10 items was greater than zero, it proved the occurrence of "improve interpersonal relationship" for this respondent. Then, if the average difference for 5 items of each respondent was divided by 10 (the entire range was on a scale of 1 to 10), we would get the rate as the percentage change of "improve interpersonal relationship" for each respondent. The average percentage change of "improve interpersonal relationship" also meant the average distance travelled for "improve interpersonal relationship" for each Taishin volunteer.

As Table 16 shows, the average percentage of change was 11.52%. This means that each member of staff in NPOs/SEs with work experience of over 10 years who experienced "improve interpersonal relationship" had on average a 11.52% increase on interpersonal relationship after joining the PLP. The staff in NPOs/SEs with work experience of over 10 years who participated in the 10th PLP was estimated as 390 people (the population) and 44% of them experienced "improve interpersonal relationship." Therefore, according to the distance travelled method, the quantity of the staff in NPOs/SEs with work experiences for over than 10 years experiencing "improve interpersonal relationship" was calculated as 390*44%*11.52%=20.

Table 16 The scale applied for the indicators of "enhance interpersonal relationship" for the staff in NPOs/SEs with work experiences for over than 10 years

Enhance interpersonal relationship	**Level of Outcome**			**%**
	Before joined PLP	**After joined PLP**	**Difference**	**Percentage of change (Difference/9)**
1. Relationships with peers	6.64	7.91	1.27	14.14%
2. Relationships with people in "authority' positions"	6.55	6.91	0.36	4.04%
3. Ability to work in a team with other people	6.64	7.64	1.00	11.11%
4. Increase in social networks	6.00	7.64	1.64	18.18%
5. Able to tolerate differences among different people	6.64	7.55	0.91	10.10%
Average			1.04	11.52%

Table 17 Distance travelled for each outcome

Stakeholder	Subgroup	Number of Subgroup (1)	Outcome	Percentage of people experiencing described outcome (2)	Average Percentage of Change/ Distance travelled (3)	Number of people experiencing described outcome in terms of distance travelled (1)*(2)*(3)
NPOs/SEs	funded	164	improved service capacity	73.08%	19.33%	23
			increased access to resources	88.46%	21.74%	32
			increased coherence to their affiliations	50.00%	16.88%	14
	unfunded	118	increased access to resources	70.00%	2.38%	2
			Increased coherence to their affiliations	30.00%	8.33%	3
Staff in NPOs/SEs	work experience in the social sector for over 10 years	390	enhanced self-esteem	36.00%	7.04%	10
			enhanced sense of achievement	36.00%	13.19%	19
			increased online marketing capacities	60.00%	15.00%	35
			increased helping behavior	64.00%	49.07%	122
			improved interpersonal relationships	44.00%	11.52%	20
	work experience in the social sector for less	359	enhanced self-esteem	30.43%	16.69%	18
			enhanced sense of achievement	52.17%	19.79%	37
			increased online marketing	43.48%	17.00%	27

	than 10 years		capacities			
			increased helping behavior	47.83%	53.54%	92
			improved interpersonal relationships	39.13%	18.52%	26
			felt pressured	26.09%	11.67%	11
			felt frustrated	17.39%	6.94%	4
Taishin volunteers	non-manager	393	felt happier	78.57%	17.37%	54
			enhanced interpersonal relationship	50.00%	7.00%	14
			enhanced coherence to Taishin	45.24%	3.65%	6
			improved family relationship	26.19%	9.00%	9
	manager	215	felt happier	82.61%	12.98%	23
			enhanced interpersonal relationships	52.17%	9.63%	11
			increased work performance	4.35%	68.00%	6
			enhanced coherence to Taishin	47.83%	9.09%	9
			improved family relationships	30.43%	7.14%	5
Donors	NA	478	felt happier	94.23%	9.68%	44

4.6 Financial Proxies

4.6.1 Pricing method

A financial proxy is used to measure outcomes in terms of monetary value. The steps and methods for deciding financial proxies in this report are as follows. Initially, during interviews, we explained to stakeholders the different pricing methods and the importance of price outcomes so that stakeholders could fully understand the reasons for pricing outcomes. Since pricing methods differed between stakeholders and outcomes, we referred to the interviews, the SROI Report of United Way of Taiwan, stakeholders' feedbacks, pre-test for questionnaires, and suggestions from TCF to determine the most suitable pricing method for each outcome. TCF has been working with each stakeholder group for almost 10 years and understands how to communicate with stakeholders effectively. Therefore, we followed TCF's suggestions on the wording and formatting of the questionnaires to select a suitable pricing method.

This report used the stated preference method for financial proxies of outcomes for two reasons. First, each stakeholder group shared similar background and experiences. Thus, each stakeholder was able to understand and evaluate the value of each financial proxy following the stated preference method. Second, there were marketable equivalents which allowed the stakeholder to experience the same outcome because of the PLP. Take, for example, the outcome of "increase coherence to their affiliations" for funded organizations. We found the price of a professional workshop that attempted to enhance the group coherence for them as the financial proxy. During the interview, we tried to ask interviewees about the stated method by showing a reference to the price of the professional workshop, and we found that the stakeholders were able to understand what the financial proxy was and had no difficulties in valuing its price. Therefore, the pricing method was applied to the questionnaire.

Additionally, we employed value games for intangibles or psychological outcomes, such as "improve family relationships." Originally, we tried to find marketable equivalents for Taishin volunteers to value the "improve family relationships." Even though there was the family counseling session and parent-children workshop, Taishin volunteers seemed not to agree with the price of the workshop. It was because volunteers thought that the price of the workshop would be underestimated in the interview. Therefore, we adopted the value game to better understand the true value of "improve family relationships."

Table 18 Pricing method for each outcome

Stakeholder	Subgroup	Outcome	Pricing Method
NPOs/SEs	funded	improved service capacity	stated preference
		increased access to resources	stated preference
		increased coherence to their affiliations	stated preference
	Unfunded	increased access to	stated preference

		resources	
Staff in NPOs/SEs	work experience in the social sector over 10 years	enhanced self-esteem	stated preference
		enhanced sense of achievement	stated preference
		increased online marketing capacities	stated preference
		increased helping behavior	stated preference
		improved interpersonal relationship	stated preference
		felt pressured	stated preference
		felt frustrated	stated preference
	work experience in the social sector less than 10 years	enhanced self-esteem	stated preference
		enhanced sense of achievement	stated preference
		increased online marketing capacities	stated preference
		increased helping behavior	stated preference
		improved interpersonal relationship	stated preference
		felt pressured	stated preference
		felt frustrated	stated preference
Taishin volunteers	non-manager	felt happier	stated preference
		enhanced interpersonal relationship	stated preference
		enhanced coherence to Taishin	stated preference
		improved family relationship	value game
	manager	felt happier	stated preference
		enhanced interpersonal relationship	stated preference
		increased work performance	stated preference
		enhanced coherence to Taishin	stated preference
		improved family relationship	value game
Donors		felt happier	stated preference

4.6.2 Valuation approach

This section presents valuation approaches, financial value, and sources for each outcome of stakeholders. The detail is as follows in Table 19. In the questionnaire

responses, we deleted a few answers of extreme values as anomalies. This report took the average of all responses for each outcome as the financial proxy.

For example, originally, the financial proxy of "improve service capacity" included two parts - to improve service capacity and service quantity. The question asked for the financial proxy of "improve service quality" was "Soochow University has set up a course of "Comprehensive Quality Management" under non-profit organization management program, assuming that your organization can also improve the same degree of the quality of service from the 9th PLP after completing this course? How much are you willing to pay for each full-time employee to take this course? The answers had three options：

1. More than $3,000/person, how much are you willing to pay?
2. About $2,500/person ~ $3,000/person
3. Less than $2,500/person, how much are you willing to pay?

For those who answered "More than $ 3,000/person" and "less than $2,500/person", we recorded the price they filled in our questionnaire. For those who answered "$ 2,500 /person~$3,000" we recorded the average amount $2,750 to calculate the financial proxy. Then, we took the average for all responses. However, for "increase service quantity", we asked "How many main beneficiaries did your organization increase to serve as a result of the 9th PLP? How many events did your organization increase to hold as a result of the 9th PLP? How many businesses did your organization increase as a result of the 9th PLP? What is the annual cost for serving each main beneficiary in your organization? What is the cost per event in your organization? What much is the increased business worth of as a result of the 9th PLP?" We also took the average of all responses to get the financial proxy.

In Stage 3: Verification, we adjusted the calculation of financial proxy for "improve service capacity" of funded organizations, while others remained the same. Earlier in the report, we identified "improved service capacity" as the well-defined outcome for funded organizations and added up two parts – increased "service profession" and "service quantity" as its financial proxy. However, in Stage 3: Verification, NPOs/SEs told us that the increase on "service profession" would lead to an increase on "service quantity" because the fund enabled the organizations to buy more equipment and hire more people, which resulted in "increase service profession." Increased service profession would further lead to the final outcome "improved service quantity." In other words, "increased service profession" preceded the change "improved service quantity." However, funded organizations suggested to us that we rephrase it as "improved service capacity," since the service quantity should be regarded as its financial proxy. The funded organizations indicated that the PLP funds allowed their organizations to enhance their "organizational capacity to serve more beneficiaries/to hold more events/open more business" and it did not merely increase the service quantity. Finally, we agreed to rephrase it as "improved service capacity." The financial proxy of "improved service capacity" was "the number of increased beneficiaries/events/business because of the PLP" times "the average yearly cost of serving per beneficiary/the price of per event/the price of business."

Table 19 Financial proxies and financial value list

Stakeholder	Subgroup	Outcome	Financial Proxy	Financial Value (1)	Quantity (2)	Financial Value* Quantity (1)*(2)
NPOs/SEs	funded	improved service capacity	How many main beneficiaries did your increase to serve as a result of the 9th PLP? What are the annual costs for serving each beneficiary in your organization?	7,461,400.00	23	172,882,551.18
		increased access to resources	Until the end of the 9th PLP, how much funding, in-kind donations, human resources, and other resources have been increased due to the 9th PLP? What is the value of each? 1. How much is the value of the increased funding? (Including subsidies, donations, project/service income, commodity sales, membership fees, etc.). 2. How much is the value of the increased [in-kind donations]? 3. How much is the increased human resource [full-time staff]? Converted on the basis of one-month work of full-time staff. It is equivalent to how many months of work? Please fill in the answer in month(s). 4. How much is the increased [volunteer] resources? How many volunteering hours added? Please fill in the answer in hour(s). 5. How much is the increased [other] resources, which may include strategic alliances, consultations, venue rentals, etc. It is equivalent to how much market price?	876,936.38	32	27,657,224.32
		increased employees' coherence to their affiliations	Jie Sheng International Management Consulting Co., Ltd. has a course of "Team Consensus Cohesion Vitality Camp " (3-day course, 21 hours, 30 people in a class), assuming that this course can also [increase team cohesion], with the same degree of change brought about by the 9th PLP. How much are you willing to pay for	17,608.33	14	243,732.44

			your employees to take this course? 1. More than $ 36,960 for this class, what is the value you are willing to pay? 2. About $ 30,240 ~ $ 36,960 3. Less than $ 30,240 for this class, what is the value you are willing to pay?			
	unfunded	increased access to resources	Until the end of the 9th PLP, how much funding, in-kind donations, human resources, and other resources have been increased due to the 9th PLP? What is the value of each? 1. How much is the value of the increased funding? (Including subsidies, donations, project / service income, commodity sales, membership fees, etc.) 2. How much is the value of the increased [in-kind donations]? 3. How much is the increased human resource of [full-time staff]? Converted on the basis of one-month work of full-time staff. It is equivalent to how many months of work? Please fill in month. 4. How much is the increased [volunteer] resources? How many volunteering hours added? Please fill in the answer in hour(s). 5. How much is the increased [other] resources, which may include strategic alliances, consultations, venue rentals, etc. It is equivalent to how much market price?	243,218.29	2	478,329.30
		increased employees' coherence to their affiliations	Jie Sheng International Management Consulting Co., Ltd. has a course of "Team Consensus Cohesion Vitality Camp" (3-days course, 21 hours, 30 people in a class), assuming that this course can also [increasing team cohesion], with the same degree of change brought about by the 9th PLP. How much are you willing to pay for your employees to take this course? 1. More than $ 36,960 for this class, what is the value you are willing to pay?	17,300.00	3	51,035.00

			2. About $ 30,240 ~ $ 36,960 3. Less than $ 30,240 for this class, what is the value you are willing to pay? "			
Staff in NPOs/SEs	work experience in the social sector over 10 years	enhanced self-esteem	MR. P Self-esteem Coach provides a course of [Self-esteem: Two-Day customized Classes], about 8 hours a day, with a total tuition fee of about $9,900. If you complete these courses, you can get the same level of changes in self-esteem as the 9th PLP. How much do you think is this course worth of? 1. Higher (more than $ 10,800), how much do you think the value of this type of course is worth? 2. About ($ 8,910 ~ $ 10,800) 3. Lower (less than $ 8,910), how much do you think the value of this type of course is about?	10,396.11	10	102,116.30
		enhanced sense of achievement	Do you think how many months of wage as performance bonus is equivalent to sense of achievement as a result from 9th PLP?	111,294.75	19	2,060,591.53
		increased online marketing capacities	Hahow Good School e-learning platform offers an "online marketing comprehensive class - part one and part two courses", a total of about 21 hours, a total tuition of about $ 3,000. Assuming that the completion of this class could bring the same level of [Internet marketing ability] resulting from the 9th PLP, how much are you willing to pay for taking this class? 1. Higher (more than $ 3,300), how much are you willing to pay for this course? 2. About ($ 2,700 ~ $ 3,300) 3. Lower (less than $ 2,700), how much are you willing to pay for this course?	3,453.85	35	121,162.75
		increased helping behavior	Please evaluate how is your status of increase helping behavior until the end of the 9th PLP? 1. Volunteer Service: Increase the frequency of volunteers working	6,484.71	122	793,864.82

			for NPOs. How many [hours] approximately added to the volunteer work [each year]? Please fill in the answer in hour(s). 2. Donations: Increase donations. How much donations were added to charitable organizations Each year? Please fill in the answer in dollar(s). 3. Participate in charity events: Increase the participation in charity activities (such as: charity park fairs, charity sales, charity concerts, and charity exhibitions). How many hours did you participate the charity activities? Please fill in the answer in hour(s)/year(s). 4. In addition to the above options, I have other behaviors of helping others, please explain what are the other behaviors? 5. In addition to the above options, I have other behaviors of helping others. How many [hours] are spent on this behavior [a year]?			
		improved interpersonal relationship	Digital Education Institute offers the course "Interpersonal Relations and Communication Skills" for a total of about 7 hours, with a total tuition fee of about $ 4,000. Assuming that the completion of this class can improve interpersonal relationships and bring about the same degree of changes as the 9th PLP, how much are you willing to pay to take this class? 1. Higher (more than $ 4,400), how much are you willing to pay for this course? 2. About ($ 3,600 ~ $ 4,400) 3. Lower (less than $ 3,600), how much are you willing to pay for this course?	2,830.00	20	55,889.78
	work experience in the social sector less than	enhanced self-esteem	MR. P Self-esteem Coach provides a course of [Self-esteem: Two-Day Customized Classes], about 8 hours a day, with a total tuition fee of about $9,900. If you complete these courses, you can get the same level of changes in self-esteem resulting from the 9th	9,302.86	18	164,383.27

	10 years		PLP. How much do you think is the course worth of? 1. Higher (more than $ 10,800), how much do you think the value of this type of course is worth? 2. About ($ 8,910 ~ $ 10,800) 3. Lower (less than $ 8,910), how much do you think the value of this type of course is about?			
		enhance sense of achievement	Do you think how many months of wage as performance bonus is equivalent to sense of achievement as a result from 9th PLP?	112,507.11	37	4,166,076.12
		increase online marketing capacities	Hahow Good School e-learning platform offers an "online marketing comprehensively elementary class - part one and part two courses", a total of about 21 hours, a total tuition of about $ 3,000. Assuming that the completion of this class can bring the same level of [Internet marketing ability] as the 9th PLP, how much are you willing to pay for taking this class? 1. Higher (more than $ 3,300), how much are you willing to pay for this course? 2. About ($ 2,700 ~ $ 3,300) 3. Lower (less than $ 2,700), how much are you willing to pay for this course?	3,020.00	27	80,045.97
		increase helping behavior	Please evaluate how is your status of increase helping behavior until the ending of the 9th PLP? 1. Volunteer Service: Increase the frequency of volunteers working for NPOs. How many [hours] approximately added to the volunteer work [Each year]? Please fill in the answer in hour(s). 2. Donations: Increase donations. How much donations are added to charitable organizations Each year? Please fill in the answer in dollar(s). 3. Participate in charity events: Increase the participation in charity activities (such as: charity park fairs, charity sales, charity concerts,	572,181.40	92	52,535,238.70

			and charity exhibitions). How many hours did you participate the charity activities? (Please fill in the answer in hours/year) 4. In addition to the above options, I have other behaviors of helping others, please explain what are the other behaviors? 5. In addition to the above options, I have other behaviors of helping others. How many [hours] are spent on this behavior in a year]?			
		improve interpersonal relationship	Digital Education Institute offers the course "Interpersonal Relations and Communication Skills" for a total of about 7 hours, with a total tuition fee of about $ 4,000. Assuming that the completion of this class can improve interpersonal relationships and bring about the same degree of changes as the 9th PLP, how much are you willing to pay to take this class? 1. Higher (more than $ 4,400), how much are you willing to pay for this course? 2. About ($ 3,600 ~ $ 4,400) 3. Lower (less than $ 3,600), how much are you willing to pay for this course?	4,000.00	26	103,942.31
		feel pressured	Studies have shown that the average cost of psychological counseling course in Taiwan is about $ 1,250 per session. Each session is about 50 minutes, and it takes at least about 6 sessions to achieve the effect. How many sessons are you willing to pay to eliminate the [increased working pressure] caused by participating in the 9th PLP? 1. 1 lesson 2. 2 lessons 3. 3 lessons 4. 4 lessons 5. 5 lessons	(2,916.67)	11	(31,832.33)

			6. 6 lessons "			
		feel frustrated	Studies have shown that the average cost of psychological counseling course in Taiwan is about $ 1,250 per session. Each session is about 50 minutes, and it takes at least about 6 sessions to achieve the effect. How many sessions are you willing to pay to eliminate the [increased working pressure] caused by participating in the 9th PLP? 1. 1 lesson 2. 2 lessons 3. 3 lessons 4. 4 lessons 5. 5 lessons 6. 6 lessons "	(3,125.00)	4	(13,534.15)
Taishin volunteers	non-manager	feel happier	How many volunteering hours do you think is equivalent to your feelings of “felt happier” as a result from engaging in volunteering work in 9th PLP?	2,686.00	54	144,046.74
		improve interpersonal relationship	Digital Education Institute offers the course "Interpersonal Relationships and Communication Skills" for a total of about 7 hours with a tuition fee NTD $4,000. Assuming the course can improve interpersonal relationships and bring about the same degree of change as the 9th PLP, how much are you willing to pay for this course? 1. Higher (greater than $ 4,400), how much are you willing to pay for this course? 2. About ($ 3,600 ~ $ 4,400) 3. Lower (less than $ 3,600), how much are you willing to pay for this course?	3,222.22	14	44,875.37

		enhance coherence to Taishin	Jie Sheng International Management Consulting Co., Ltd. has a course of "Team Consensus Cohesion Vitality Camp "(3-days course, 21 hours, 30 people in a class), assuming that this course can also [increase team cohesion], with the same degree of change brought about by the 9th PLP. How much are you willing to pay for your employees to take this course? 1. More than $ 36,960 for this class, what is the value you are willing to pay? 2. About $ 30,240 ~ $ 36,960 3. Less than $ 30,240 for this class, what is the value you are willing to pay?	23,568.75	6	153,096.15
		improve family relationship	Which of the following gifts are you willing to exchange for the change [improved family relationship] as a result from joining the 9th PLP? Consider which of the following gifts is worth the same as the change to you. Please do not choose the gifts whose value is too high or too low. 1. Transportation ticket / NTD $500 2. One-year transportation subsidy (about NTD $1,000) 3. 2 coupons for gourmet restaurants (about NTD $2,000) 4. Shoes or clothes of well-known brands (about NTD $3,000) 5. 2 tickets for activities you are willing to join. (ex. exhibitions, etc.) (about NTD $5,000) 6. Family dinner (about NTD $8,000) 7. Subsidy for telephone and internet fees for a year (about NTD $10,000) 8. A high-definition gaming monitor (about NTD $20,000) 9. Department store / supermarket merchandise vouchers (about NTD $30,000) 10. A new laptop (about NTD $40,000)	233,636.36	9	2,048,811.19

			11. Limited edition personal recording books, movies, etc. (about NTD $50,000) 12. A new motorcycle (about NTD $70,000) 13. One-year repair subside for self-learning (about NTD $100,000) 14. One-year household subsidy (about NTD $250,000) 15. Business class air tickets to any location (about NTD $300,000) 16. Unlimited location family travel fund (about NTD $500,000) 17. A domestic RV (about NTD $800,000) 18. Opportunity to get to newspapers, magazines and media (about NTD $1 million)			
Taishin volunteers	manager	feel happier	How many hours you engage do you think is equivalent to the change from the 9th PLP? Please indicate the volunteering hours per year?	3,041.50	23	70,175.98
		improve interpersonal relationship	Digital Education Institute offers the course "Interpersonal Relationships and Communication Skills" for a total of about 7 hours with a tuition fee NTD $4,000. Assuming the course can improve interpersonal relationships and bring about the same degree of change as the 9th PLP, how much are you willing to pay for this course? 1. Higher (greater than $ 4,400), how much are you willing to pay for this course? 2. About ($ 3,600 ~ $ 4,400) 3. Lower (less than $ 3,600), how much are you willing to pay for this course?	3,118.18	11	33,704.08
		increase work performance	Number of volunteers who have more business as a result of PLP	50,000.00	6	318,030.77
		enhance coherence to Taishin	Jie Sheng International Management Consulting Co., Ltd. has a course of "Team Consensus Cohesion Vitality Camp "(3-days course, 21 hours of class time, 30 people a class), assuming that this	23,750.00	9	222,153.85

			course can also [increasing team cohesion], with the same degree of change brought about by the 9th PLP. How much are you willing to pay for your employees to take this course? 1. More than $ 36,960 for this class, what is the value you are willing to pay? 2. About $ 30,240 ~ $ 36,960 3. Less than $ 30,240 for this class, what is the value you are willing to pay?			
		improve family relationship	Which of the following gifts are you willing to exchange for the change [improve family relationship] as a result from joining the 9th PLP? Consider which of the following gifts is worth the same as the change to you. Please do not choose the gifts that value is too high or too low. 1. Transportation ticket / NTD $500 2. One-year transportation subsidy (about NTD $1,000) 3. 2 coupons for gourmet restaurants (about NTD $2,000) 4. Shoes or clothes of well-known brands (about NTD $3,000) 5. 2 tickets for activities you are willing to join. (ex. exhibitions, etc.) (about NTD $5,000) 6. Family dinner (about NTD $8,000) 7. Subsidy for telephone and internet fees for a year (about NTD $10,000) 8. A high-definition gaming monitor (about NTD $20,000) 9. Department store / supermarket merchandise vouchers (about NTD $30,000) 10. A new laptop (about NTD $40,000) 11. Limited edition personal recording books, movies, etc. (about NTD $50,000) 12. A new motorcycle (about NTD $70,000)	112,000.00	5	523,815.38

			13. One-year repair subside for self-learning (about NTD $100,000) 14. One-year household subsidy (about NTD $250,000) 15. Business class air tickets to any location (about NTD $300,000) 16. Unlimited location family travel fund (about NTD $500,000) 17. A domestic RV (about NTD $800,000) 18. Opportunity to get to newspapers, magazines and media (about NTD $1 million)			
Donors		feel happier	How many hours do you think that is equivalent to the change from the 9th PLP? Please indicate the volunteering hours per year?	43,219.58	44	1,884,315.23

4.7 Relative Importance and Ranking

In order to understand the relative importance of each outcome for stakeholders, the stakeholders prioritized all outcomes and ranked the relative value of each outcome on a scale of 1 to 7/10 (1 being the least important and 7 or 10 being the most important). The mean of the relative importance of each outcome was calculated to derive the ranking of all outcomes. This ranking informed us of the importance of changes to the stakeholders. This step complies with the principle of "Value the things that matter" and "be transparent." The stakeholder was asked the question "How important is this outcome to stakeholders? Please rate on the scale below how important these changes are for you on a scale of 1 to 7/10 in the questionnaire.

4.7.1 NPOs/SEs

For funded organizations, all three outcomes – "improve service capacity," "increase access to resources," and "increase coherence to their affiliations" – were quite important because the average ranking of these three outcomes were scored over 8 out of 10 (about 80%). For unfunded organizations, "increase access to resources," and "increase coherence to their affiliations" – were also quite important because the average ranking of these two outcomes were scored over 7 out of 10 (about 80%). All the changes that the organizations experienced because of the PLP were quite important for both funded and unfunded organizations. Interestingly, there was commonality for both funded and unfunded organizations – "increase access to resources" was the most important outcome and "increase coherence to their affiliations" was the least important outcome. "Improve service capacity" was not the most important change for funded organizations, which might be understood as indicating that financial resources appeared to be the crucial challenge for NPOs/SEs.

All outcomes for funded organizations were scored over 8 and the difference between the rankings among the 3 outcomes were equal to and less than 0.5. There were slightly differences among each outcome, so the weighting was ignored and not applied to the calculation. The most important outcome was ranked 8.62 for "Increased access to resources" and the second most important outcome was ranked 8.27 for "Improve service capacity." However, the highest value was "Improved service capacity" while the second highest value was "increased access to resources." It might be explained that NPOs/SEs faced serious financial challenges and therefore seek to obtain more resources. In addition, for future study, we need to be careful regarding how stakeholders valued the "increased service capacity" and "increased access to resource." As for the unfunded organizations, the most important outcome was given the highest value so that the weighting was not adjusted in the calculation.

4.7.2 Staff in NPOs/SEs

The staff in NPOs/SEs with work experience in the social sector of over 10 years

prioritized outcomes, from the most important to the least important, as follows – "increased helping behavior," "enhanced sense of achievement," "enhanced self-esteem," "increased online marketing capacities," and "improved interpersonal relationships." They regarded all outcomes as quite important since each outcome was scored over 4 out of 5 (about 80%).

The staff in NPOs/SEs with work experience in the social sector of less than 10 years prioritized outcomes, from the most important to the least important, as follows – "increased helping behavior," "increased online marketing capacities," "enhanced sense of achievement," "enhanced self-esteem," "improved interpersonal relationships," "felt pressured," and "felt frustrated." Compared with those working over 10 years, they considered all outcomes as a result from the PLP less important, since the most important positive outcome was scored 5.17 out of 7 (about 74%) and four positive outcomes were over 4 out of 7 (about 57%). As for negative outcomes, "felt pressured" was scored 3.57 out of 7 (about 51%) while "feel frustrated" was scored 2.26 out of 7 (about 32%). Obviously, "felt pressured" was more annoying for the staff than "feel frustrated."

All staff in NPOs/SEs considered "increase helping behavior" as the most important change, which was good for the social sector in Taiwan. However, the outcome of "increase helping behavior" was not given the highest value. How the staff with work experience in the social sector for over 10 years weighted the relative importance of outcome did not match with how they valued the outcome, and the same was true for those with work experience in the social sector of less than 10 years. Therefore, this report suggested spending more time engaging with stakeholders and discussing with them how they regarded the importance of outcomes and how they valued outcomes. Additionally, the SROI analyst should be aware that a single stakeholder might give contradictory feedback.

4.7.3 Taishin Volunteers

Taishin volunteers in non-managerial positions prioritized outcomes, from the most important to the least important, as follows – "felt happier," "enhanced interpersonal relationship," "enhanced coherence to Taishin," and "improved family relationship." Taishin volunteers in managerial positions prioritized outcomes, from the most important to the least important, as follows – "felt happier," "enhanced interpersonal relationship," "enhanced coherence to Taishin," "improved family relationship," and "increased work performance." There were two commonalities shared among volunteers. First, all volunteers thought of "feel happier" as the most important change since both subgroups rated "felt happier" over 4.4 out of 5 (about 88%). Second, all volunteers regarded "enhanced interpersonal relationship" as the second important outcome since both rated "enhanced interpersonal relationship" over 3.2 out of 5 (about 64%). Although "increased work performance" was just rated 1.09 out of 5 (about 22%), it was the change that differentiated managers from non-manager volunteers.

For managerial and non-managerial Taishin volunteers, they all regarded "felt happier" as the most important outcome but they did not give it the highest value. Both subgroups of volunteers valued "felt happier" the least. As for "improved family relationship," non-manger volunteers valued it the highest but ranked it as the least important. Whereas manager volunteers valued it the highest but ranked it as the second least important. The ranking for other outcomes did not match with their value for both subgroups. Therefore, we did not apply any adjustments to the weighting to financial proxy. The SROI analyst should spend more time engaging with stakeholders and discussing with them about how they regard the importance of outcomes and how they value outcomes in the future.

Table 20 The relative importance and ranking of outcomes for stakeholders

Stakeholder	Subgroup	Outcome	Scale	Ranking	Financial proxy
NPOs/SEs	funded	improve service capacity	Scale of 1 to10 (1 being the least important and 10 being the most important)	8.27	7,461,400.00
		increase access to resources		8.62	876,936.38
		increase coherence to their affiliations		8.12	17,608.33
	unfunded	increase access to resources		8.70	243,218.29
		Increase coherence to their affiliations		7.60	17,300.00
Staff in NPOs/SEs	work experience in the social sector for over 10 years	enhance self-esteem	Scale of 1 to 5 (1 being the least important and 5 being the most important)	4.44	10,396.11
		enhance sense of achievement		4.48	111,294.75
		increase online marketing capacities		4.00	3,453.85
		increase helping behavior		4.84	6,484.71
		improve interpersonal relationships		4.16	2,830.00
	work experience in the social sector for less than 10 years	enhance self-esteem	Scale of 1 to 7 (1 being the least important and 7 being the most important)	4.22	9,302.86
		enhance sense of achievement		4.30	112,507.11
		increase online marketing capacities		4.35	3,020.00
		increase helping behavior		5.17	572,181.40
		improve interpersonal relationships		4.13	4,000.00
		feel pressured		3.57	(2,916.67)
		feel frustrated		2.26	(3,125.00)
Taishin volunteers	non-manager	feel happier	Scale of 1 to 5 (1 being the least	4.50	2,686.00
		enhance interpersonal relationship		3.29	3,222.22

		enhance coherence to Taishin	important and 5 being the most important)	2.74	23,568.75
		Improve family relationship		2.60	233,636.36
	manager	Feel happier		4.43	3,041.50
		Enhance interpersonal relationships		3.57	3,118.18
		Increase work performance		1.09	50,000.00
		Enhance coherence to Taishin		3.09	23,750.00
		Improve family relationships		2.83	112,000.00

4.8 Impact Factors

According to "A Guide to Social Return on Investment" (2012), SROI has to consider four impact factors on outcomes: "deadweight," "attribution," "drop-off," and "displacement." . This report took the average of all questionnaire responses for four impact factors of each outcome. In Stage 1: Interviews and Stage 2: Questionnaires, we asked interviewees and respondents to explain why impact factors of outcomes exist. We also referred to the assured SROI report of United Way of Taiwan for analysis of impact factors.

4.8.1 Deadweight

The deadweight factor refers to what percentage of the outcome is created regardless of the existence of the project. In the interviews and questionnaires, we asked stakeholders – "What would have happened to your organization if your organization did not participate in the 9th PLC?" and "What did you think the probability of "the well-defined outcome" would be?" If the deadweight factor was greater than 0%, we had a follow-up question for stakeholders to explain why in order to (1) verify if stakeholders understand deadweight factor correctly and (2) collect information and clarify how the deadweight factor affected the outcome. If the deadweight factor was 0%, we also had a follow-up question for stakeholders to explain why there was no deadweight factor. This deadweight is assessed respectively for each outcome.

The deadweight factor of outcomes is summarized below. The deadweight of three outcomes of NPOs/SEs was relatively high (all greater than 40%). If NPOs/SEs did not take part in the PLP, they still sought for other financial resources to support their services. Some NPOs/SEs indicated that they would not cease serving their beneficiaries or close their business without TCF fund. The deadweight of the staff in NPOs/SEs was 33% and 50%. Some staff said that they were quite confident of themselves and satisfied with their work performance. Positive personal beliefs would also enhance self-esteem and sense of achievement of the staff. Some staff said they had been developing online marketing skills before joining the PLP. For

volunteers, the deadweight ranged between 20% to 40% for each outcome mostly because they had been volunteering or been concerned charity for a long time.

4.8.2 Displacement

The displacement factor represents the effects of the PLP on other projects or stakeholders outside of the project. For example, in the SROI Guide, 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. We asked stakeholders in the interviews and questionnaires the following questions: “Did the change you experienced because of the PLP just move something around rather than really change something?” and “Did the change you experienced because of the PLP result in negative effects on others?” If the displacement factor was greater than 0%, we had a follow-up question for stakeholders to explain why in order to (1) verify if stakeholders understand displacement factor correctly, and (2) collect information and clarify how the displacement factor affected the outcome. If the displacement factor was 0%, we also had a follow-up question for stakeholders to explain why there was no deadweight factor. This project's displacement factor was assessed respectively for each outcome.

The displacement factor of outcomes is summarized below. A few volunteers in managerial positions mentioned that they felt happier after joining the volunteering activities to play with children served by funded NPOs. They felt a bit depressed to see that children seemed to feel down at the moment when volunteers were about to leave at the end of the volunteering activities. A few volunteers thought their feelings of increased happiness were built on other people’s bitterness and suffering and it made them feel bad. The staff in NPOs/SEs faced more outside investigation and audits as organizations improved online marketing skills. One member of staff expressed his concern that when the organization improved its online marketing skills, it might cause a public impression that promotion and voting prevailed over the projects content or services. Some of the staff said that even though they increased helping behaviors; at the same time, they faced the possibilities of being rejected by those they intended to help. The staff enhanced self-esteem after joining the PLP, but they might become frustrated when being forced to face the public or strangers in order to solicit votes. Finally, although both funded and unfunded organizations gained more access to resources because of the PLP, some organizations pinpointed that there would always be displacement for charitable events because charitable events are always subject to the crowding-out effect meaning that some organizations would lose the chance to get funded due to limited resources for charity. As for the outcome of “enhanced coherence to Taishin,” a few organizations observed that NPOs/SEs competed for better working environment or office facilities with other organizations and that this might lead to negative impacts on employees’ coherence to their affiliations.

This report did not put two negative outcomes – “feel pressured” and “feel frustrated” – under the displacement factor of any positive outcomes for the staff in NPOs/SEs for two reasons. First, the chains of events of the two negative outcomes were independent of any chain of events of the positive outcomes and were not the negative consequences of positive outcomes. Second, two such negative outcomes were material in terms of relevance and significance test following one of the SROI principal of materiality.

4.8.3 Attribution

An outcome is not impacted merely by the intervention of activities; more often than not, it is also affected or influenced by other factors. Attribution factors are included in the SROI framework to exclude the impact of other factors and to only include the impact of the PLP. The stakeholders will evaluate the percentage of other contributions to each outcome and then deduct them from the outcome. We asked stakeholders in the interviews and questionnaires – "What is the probability of the outcome you experienced caused by other factors?" If the attribution factor was greater than 0%, we had a follow-up question for stakeholders to explain why in order to (1) verify if stakeholders understand attribution factor correctly, and (2) collect information and clarify how the attribution factor affected the outcome. If the attribution factor was 0%, we also had a follow-up question for stakeholders to explain why there was no attribution factor.

The attribution factor of outcomes is summarized as below. The staff obtained more self-esteem because of work achievements and innovation, internal training, other learning opportunities, etc. Accumulated work experience also contributed to their sense of achievement. Other activities held by Taishin also contributed to volunteers' coherence to Taishin. The staff mentioned that support from the board of directors is another crucial factor for organizations to develop online marketing capacities. Feeling pressured might be attributed to supervisors, fundraising work, or other work, etc. Volunteers would "feel happier" because of reading, travelling, or meeting like-minded friends. Volunteers said that they can enhance interpersonal relationships by joining other activities, working in friendly environment, extrovert personality, or doing any leisure activities, etc. Donors also "felt happier" because they donated to other NPOs, or for religious reasons. Volunteers said that improved family relationship might also result from their own habits of sharing everything with family, living in a harmonious family atmosphere, or having a mutual understanding with family.

4.8.4 Drop-off

The drop-off factor refers to how much percentage of the outcome will drop off in future year? We asked stakeholders in the interviews and questionnaires. – "Will the change that stakeholders experienced obtain from the 9th PLC become less obvious over time?" and "If yes, what is the percentage of the decrease on the outcome per year?" If the deadweight factor was greater than 0%, we had a follow-up question for stakeholders to explain why in order to (1) verify if stakeholders understand drop-off factor correctly, and (2) collect information and clarify how the drop-off factor affected the outcome. If the drop-off factor is 0%, we also had a follow-up question for stakeholders to explain why there was no drop-off factor. This project's drop-off is assessed individually for each outcome.

The drop-off factor of the outcomes is summarized below. Drop-off means the percentage of outcomes would decrease as time passes by. Volunteers said that work pressure would mitigate coherence to Taishin. If family cannot continue to share and interact with each other, family relationships would be affected. One volunteer mentioned that the passion for charity was very likely to fade away with time, which would affect the feeling of being happy because of PLP. Volunteers said coherence to Taishin could not only depend on joining PLP and that other

factors are required to maintain coherence; otherwise, coherence might decrease gradually. Volunteers expressed that the change of “increase helping behaviors” would be affected if they could not arrange time to volunteer.

Table21 Impact factors list

Stakeholder	Subgroup	Outcome	Deadweight	Displacement	Attribution	Drop-off
NPOs/SEs	funded	improved service capacity	46%	6%	35%	22%
		increased access to resources	43%	5%	37%	16%
		increased coherence to their affiliations	52%	6%	35%	11%
	unfunded	increased access to resources	50%	0%	57%	6%
		increased coherence to their affiliations	33%	0%	23%	13%
Staff in NPOs/SEs	work experience in the social sector over 10 years	enhanced self-esteem	38%	14%	38%	22%
		enhanced sense of achievement	33%	11%	31%	23%
		increased online marketing capacities	33%	8%	31%	15%
		increased helping behavior	41%	6%	39%	13%
		improved interpersonal relationship	29%	7%	27%	17%
	work experience in the social sector less than 10 years	enhanced self-esteem	29%	0%	26%	3%
		enhanced sense of achievement	31%	5%	34%	18%
		increased online marketing capacities	36%	2%	27%	4%
		increased helping behavior	33%	8%	34%	20%

		improved interpersonal relationship	29%	4%	30%	6%
		felt pressured	22%	0%	25%	18%
		felt frustrated	33%	0%	30%	28%
Taishin volunteers	non-manager	felt happier	30%	4%	26%	6%
		enhanced interpersonal relationship	28%	5%	32%	13%
		enhanced coherence to Taishin	19%	0%	20%	12%
		improved family relationship	43%	0%	45%	34%
	manager	felt happier	24%	0%	22%	8%
		improved interpersonal relationship	24%	0%	31%	3%
		increased work performance	10%	0%	10%	10%
		enhanced coherence to Taishin	14%	0%	16%	7%
		improved family relationship	57%	0%	50%	0%
Donors		felt happier	33%	6%	37%	6%

Part 5 Establishing the Impact Map

5.1 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. The total impact $235,508,567.03 was divided by total inputs $44,148,336.00, which revealed that the SROI of the 10th PLP in was 5.33:1.

Table 22 Calculation of SROI

Total Impact	$235,508,567.03
Total Input	$44,148,336.00
SROI	5.33

When 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.

Table 23 Impact Value

Stakeholder	Subgroup	Outcome	Impact Value
NPOs/SEs	funded	improved service capacity	161,381,949.57
		increased access to resources	23,494,262.31
		increased coherence to their affiliations	185,779.07
	unfunded	increased access to resources	284,441.76
		increased coherence to their affiliations	47,959.70
Staff in NPOs/SEs	work experience in the social sector over 10 years	enhanced self-esteem	106,106.13
		enhanced sense of achievement	1,943,572.46
		increased online marketing capacities	94,087.11
		increased helping behavior	700,747.85
		improved interpersonal relationship	65,840.31
	work experience in the social sector less than 10 years	enhanced self-esteem	249,117.53
		enhanced sense of achievement	3,225,233.91
		increased online marketing capacities	134,589.84
		increased helping behavior	38,188,840.63
		improved interpersonal relationship	137,421.35
		felt pressured	-18,509.00
		felt frustrated	-6,329.07

Taishin volunteers	non-manager	felt happier	137,586.29
		improved interpersonal relationship	38,364.41
		enhanced coherence to Taishin	182,522.85
		improved family relationship	1,344,824.25
	manager	felt happier	78,165.99
		improved interpersonal relationship	65,571.11
		increased work performance	1,025,006.82
		enhanced coherence to Taishin	438,317.04
		improved family relationship	544,136.61
Donors		felt happier	1,438,960.20
		Total impact value	235,508,567.03

5.2 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" (2012), 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:

Table 24 Sensitivity analysis

Adjustments	Value	SROI
Duration	add one year to each outcomes of NPOs/SEs including funded and unfunded organizations	5.92
	minus one year to each outcomes of NPOs/SEs including funded and unfunded organizations	4.59
	Change duration all outcomes to 2 years	3.76
Financial proxies	add 10% to each outcomes of NPOs/SEs including funded and unfunded organizations	5.75
	minus 10% to each outcomes of NPOs/SEs including funded and unfunded organizations	4.91
Deadweight (All)	<20% adjusted to 20%	5.33
Attribution (All)	<20% adjusted to 20%	5.33
Displacement (All)	0% adjusted to 10%	5.32
Displacement (All)	<10% adjusted to 10%	5.11
Drop-off (All)	0% adjusted to 10%	5.33
Drop-off (All)	<10% adjusted to 10%	5.33
Drop-off (All)	<20% adjusted to 20%	5.30
SROI	increased by 10%	5.86
SROI	decreased by 10%	4.80

This project involves many hypotheses and subjective information, and it covers an extensive scope. To be both rigorous and objective, we selected different opinions

from stakeholder feedback and discussed them with stakeholders during outcome validation in the third stage. Finally, we made the above adjustment decisions for the sensitivity analysis and found that the range of SROI sensitivity analysis is 3.76-5.92. The highest SROI is 5.92, which was adjusted by adding one year to each outcome of NPOs/SEs including funded and unfunded organizations. The lowest SROI is 3.76, which was adjusted by using 2 years for duration for all outcomes. Since approximately 80% of outcomes incurred to NPOs/SEs, we focused on adjusting duration and financial proxies to organizations. The SROI was 4.59 by deducting one year to each outcome of NPOs/SEs including funded and unfunded organizations. The SROI was 5.75 by adding 10% of financial proxies to each outcome of NPOs/SEs including funded and unfunded organizations. The SROI was 4.91 by deducting 10% of financial proxies to each outcome of NPOs/SEs including funded and unfunded organizations. The adjustments for four impact factors change SROI by 0-0.22. If we positively and negatively adjusted 10% of SROI, it will get 4.80 to 5.86. It was found that duration has a greater effect than financial proxies. The sensitivity analysis informed us that the SROI analyst should pay attention to stakeholders overestimating duration

5.3 Risk Analysis

This SROI report abides by the seven major principles and follows the principle of “Involve Stakeholders” to complete the report. However, SROI takes professional judgments over the process of engaging stakeholders and analyzing data. Some surveys and analyses were based on research literatures, assumptions, or subjective judgment of stakeholders. This section discusses the limitation and potential risks of this report as well as how to respond to such risks. Most importantly, this section explains the approach and professional judgment regarding reducing risks to an acceptable level.

Table 25 Risk analysis

Principles	Limitations of the study	Potential risks of the report	Response method
Involve stakeholder	hard to engage direct stakeholder groups that have huge populations and diverse possible subgroups, including NPOs and SEs, staff in NPOs and SEs, volunteers, donors, and voters.	● insufficient representation of stakeholders ● underestimate SROI	We seized the opportunities to attend workshops and events hold by TCF to interview NPOs and SEs, staff, Taishin volunteers, and voters to understand their changes as preliminary studies since last year. The data collected from preliminary studies paved the foundation for Stakeholder Engagement Stage 1 Interview. The preliminary study enabled us to review relevant literature for possible subgroups and better capture positive and negative outcomes which might be explicitly expressed by stakeholders. We also offered gifts to motivate stakeholders to fill the questionnaires in order to raise the respondent rate.
	hard to engage indirect stakeholders like beneficiaries	underestimate SROI	The scope of the report is narrowed down to the organizational level not the individual level. The outcomes of beneficiaries of funded organizations belonged to the SROI report of funded organizations. It means this report emphasizes changed experienced by NPOs/SEs and their staff that passed the first-round review of PLP, while those who served by NPOs/SEs were excluded in the report.
Understand the changes	Some stakeholders might not be able to express the impact or changes or they were unaware of whether the changes happened or not because of the PLP. For example, few interviewees said they experienced improved personal relationship. But, when being asked to respectively specify their status of personal relationship on a scale of 1-10 before and after	● insufficient representation of stakeholders ● overestimate or underestimate SROI	1. We referred to literature and discussed with professionals and scholars. 2. Ask interviewees and questionnaire respondents to pinpoint their feelings before and after join the PLP. Or, apply professional scales (i.e. self-esteem, happiness, or group cohesion) to verify if the change had happened.

	PLP, they seemed to hesitate to indicate the score. The difference of before-after score merely showed 0.1 changed.		
Value the things that matter	A minority of stakeholders resisted pricing of outcomes	underestimate SROI	Stakeholders unwilling to value outcomes mostly appeared to oppose at pricing outcomes. Even they agreed to price outcomes, they tended to value it extraordinarily high. Involving these stakeholders may cause an overestimation of the SROI rate. Therefore, without violating statistical inferences, these were 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	overestimate SROI	As stakeholders tend to regard all outcomes as material, indicators were designed to utilize professional scales to measure the occurrence of outcome for each stakeholder in questionnaires. Outcomes were only included in our calculation the distance travelled method when they exceeded the threshold in order to avoid overestimating the SROI.
Do not over-claim	Some parameters are based on assumptions	overestimate SROI	1. Sensitivity analysis was performed for uncertain parameters. 2. Analyzed 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	misunderstanding of the report	use the supplementary appendix for further information
Verify the result	Not all stakeholders were invited to participate in the results verification	● insufficient representation of stakeholders ● overestimate or underestimate SROI	verify through three threes of the engagement process

5.4 Verification

In Stage 3: verification, TCF helped us send questionnaires to NPOs and SEs, staff in NPOs and SEs, Taishin volunteers, and donors who joined the 10th PLP but did not join the 9th PLP. Since this report was to forecast the value of the 10th PLP, the questionnaires contained the results we collected from the 9th PLP to verify chains of events, outcomes, indicators, financial proxies, and impact factors of stakeholders in the 10th PLP. The questionnaires of the 10th PLP ensured that the results of the 10th PLP broadly matched with the 9th PLP. Additionally, we also talked to several NPOs and SEs, staff in NPOs and SEs, Taishin volunteers, and donors who participated both the 9th and the 10th PLP to verify chain of events, outcomes, indicators, financial proxies, and impact factors again. According to the feedbacks from those who joined both the 9th and 10th PLP, they confirmed no material differences in two years. Therefore, we were confident in presenting the findings without major adjustment.

We made two revisions on NPOs/SEs in verification stage. First, we defined the final outcome as "improve service capacity" for funded NPOs and combined the number of "improved service quality" and "increased service quantity" as its financial proxy. The improved service quality mostly referred to the improved "service profession" of social workers to serve their cases. The services quantity referred to the increase in service types, service period, more events, etc. TCF's fund would definitely contribute to the service quality of funded organizations because funding enabled them to buy facilities or equipment to provide services. The improved services quality seemed to further resulted in improved service capacity, such as an increase in service quantity. From organizational perspectives, improved services capacity might already have encompassed services quality. Therefore, we replaced the well-defined outcome "improved service quality" with "improved service capacity." The financial proxy was calculated as "the number of increased beneficiaries/events/business because of the PLP" times "the average yearly cost of serving per beneficiary/the price of per event/the price of business."

Second, since the PLP is an annual campaign and stakeholders might attend for more than one year, we must clarify whether the prior experiences would contribute to the outcomes of the latter year. The staff NPOs/SEs shared with us that prior experiences would affect outcomes of latter years especially for the online voting competition. The experiences of last year would matter the most for the current year. They agreed to estimate roughly 10% as the impact of last year so we thought of adding 10% to attribution factor to represent the impact of last year for each outcome. However, as we re-examined their responses of questionnaires and our interview records, we found that most respondents had taken the last year experiences into consideration when replying to our questions of "attribution factor." Therefore, we did not change the calculation for attribution.

As for Taishin volunteers who joined for several years, supposedly, their outcomes should be partially attributed to the inputs of prior years. However, these volunteers tended to be more social-oriented inherently and had been caring for the charity in the

long run. Therefore, they did not feel significantly affected by the inputs of prior years. Donors would merely feel happier when they donated to the PLP. The inputs of prior years would not affect outcome of the current year.

Part 6 Analysis, Conclusions, and Suggestions

6.1 Analysis

Table 7 Total Value for each stakeholder

Stakeholder	Value	Percentage
Funded NPOs/SEs	185,061,990.95	78.58%
Unfunded NPOs/SEs	332,401.46	0.14%
Staff in NPOs/SEs (work experience over 10 years)	2,910,353.86	1.24%
Staff in NPOs/SEs (work experience less than 10 years)	41,910,365.20	17.80%
Taishin Volunteers (non-manager)	1,703,297.79	0.72%
Taishin volunteers (manager)	2,151,197.57	0.91%
Donor	1,438,960.20	0.61%
Total	235,508,567.03	100%

6.1.1 NPOs/SEs

The most valuable outcome for funded NPOs/SEs is to “improve service capacity” accounting for 68.52% of all outcomes, and followed by “increase access to resources” accounting for 9.98% of all outcomes, and “increase coherence to their affiliations” accounting for 0.08% of all outcomes. Interestingly, to our surprise, unfunded NPOs/SEs also experienced changes of “increase accesses to resources” up to $284,441.76 accounting for 0.12% of all outcomes. It could be explained that even though unfunded organizations did not receive funds from TCF, those organizations had benefitted from the process of sharing their information on Facebook or other social media after joining online voting competition. Organizations would raise their reputation and media exposure through the online voting competition, which would in turn lead to more attention from the public. Interviewees told us that they would receive phone calls or inbox messages from Facebook to ask if their organizations need donations, in-kind donations, or any other resources.

6.1.2 Staff in NPOs/SEs

“Enhance sense of achievement” was the second largest portion of outcomes for staff in NPOs/SEs with work experience of over 10 years, while “increased helping behaviors” accounted for the biggest portion of those with work experience of less than 10 years. The second largest portion of outcomes for the staff with work experience over 10 years was “increased helping behaviors.” It was meaningful and interesting to find that the PLP would encourage the staff to help others for both subgroups. The staff would feel quite excited and relieved for winning the online voting competition because it saved plenty of time and manpower to raise funds by themselves so that it was reasonable that the PLP would enable staff to gain sense of achievement.

6.1.3 Taishin volunteers and donors

The most obvious difference in outcomes between manger and non-manger volunteers in Taishin was “increase work performance.” Based on interviews, volunteers in management positions mentioned that they would share their experiences with their clients, which created more talking points and deeper conversation with clients. Some volunteers even helped to connect clients and NPOs for volunteering or donations, and it brought in further business. Both manager and non-manger volunteers indicated “improve family relationship” as a change after joining the PLP. In addition, the manger volunteers experienced more change in “enhance coherence to Taishin” compared to non-manger Taishin volunteers. One possible reason was manager volunteers had usually worked in Taishin for longer than non-manger volunteers, and they could be expected to feel more closely bonded to Taishin. The PLP further enhanced their coherence to Taishin. Donors were found to only account for 1% of all outcomes because Taishin did not put much effort into donor retention due to limited human resources.

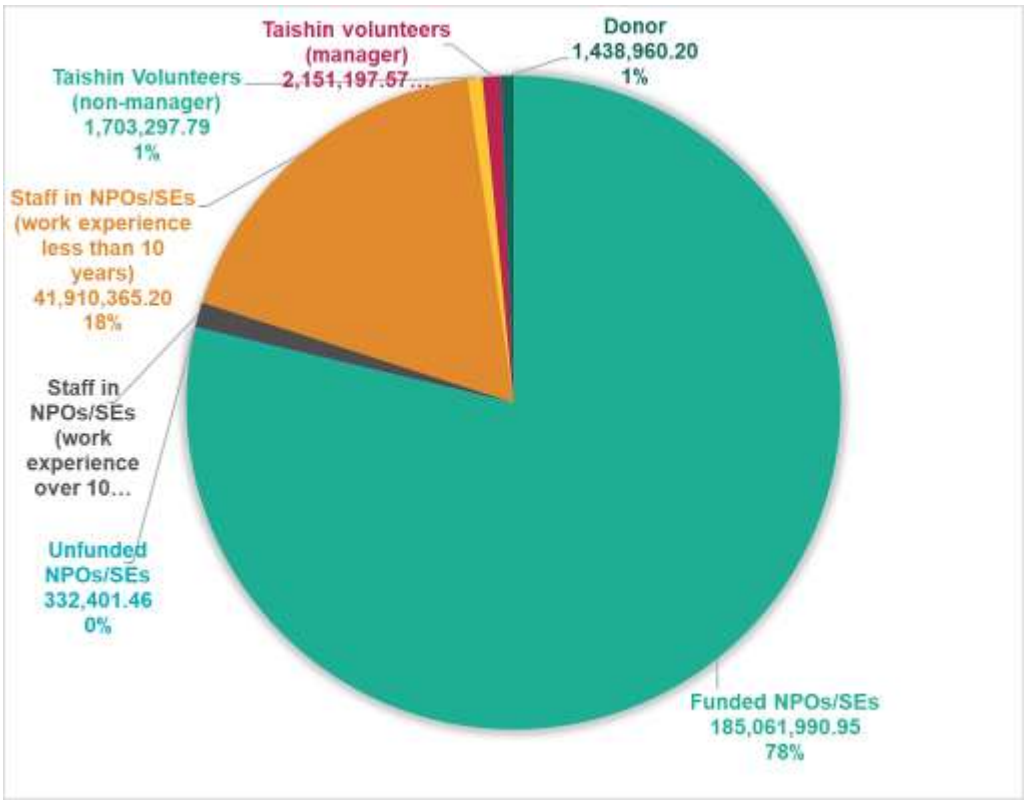

Figure 4 Impact value distribution for stakeholders

Table 27 Impact value and percentage for stakeholders

Stakeholder	Subgroup	Outcome	Impact Value	Percentage	
NPOs/SEs	funded	improved service capacity	161,381,949.57	68.52%	78.72%
		increased access to resources	23,494,262.31	9.98%	
		increased coherence to their affiliations	185,779.07	0.08%	
	unfunded	increased access to resources	284,441.76	0.12%	
		increased coherence to their affiliations	47,959.70	0.02%	
Staff in NPOs/SEs	work experience in the social sector over 10 years	enhanced self-esteem	106,106.13	0.05%	19.03%
		enhanced sense of achievement	1,943,572.46	0.83%	
		increased online marketing capacities	94,087.11	0.04%	
		increased helping behavior	700,747.85	0.30%	
		improved interpersonal relationship	65,840.31	0.03%	
	work experience in the social sector less than 10 years	enhanced self-esteem	249,117.53	0.11%	
		enhanced sense of achievement	3,225,233.91	1.37%	
		increased online marketing capacities	134,589.84	0.06%	
		increased helping	38,188,840.63	16.22%	

		behavior			
		improved interpersonal relationship	137,421.35	0.06%	
		felt pressured	(18,509.00)	0.01%	
		felt frustrated	(6,329.07)	0.00%	
Taishin volunteers	non-manager	felt happier	137,586.29	0.06%	1.64%
		enhanced interpersonal relationship	38,364.41	0.02%	
		enhanced coherence to Taishin	182,522.85	0.08%	
		improved family relationship	1,344,824.25	0.57%	
	manager	felt happier	78,165.99	0.03%	
		enhanced interpersonal relationship	65,571.11	0.03%	
		increased work performance	1,025,006.82	0.44%	
		enhanced coherence to Taishin	438,317.04	0.19%	
		improved family relationship	544,136.61	0.23%	
Donors		felt happier	1,438,960.20	0.61%	0.61%
Total impact value			235,508,567.03	100%	100%

6.2 Conclusions and Suggestions

This report attempts to forecast the social value of 10th PLP. The SROI analysis finds that total present value is $235,508,567.03, the net present value is $191,360,231.03, and the inputs are $44,148,336.00. The SROI is 5.33, with sensitivity analysis ranging from 3.76 to 5.92. This report found that about 80% of its value happened to NPOs/SEs, with 78.58% for funded organizations and less than 1% for unfunded organization. The most important outcomes were "improved service capacity" for funded organizations. Both funded and unfunded experienced the changes of "increased access to resources." The PLP would enhance organization coherence to NPOs/SEs. Although the value was much smaller than the outcomes of "improved service capacity" and "increased access to resources," it was relevant to organizations in terms of the materiality principle in SROI. These outcomes of NPOs/SEs proved that the PLP's funding not only temporarily released the financial burdens on organizations, but it also brought them in other much-needed resources.

Moreover, since TCF also emphasizes corporate social responsibilities and it has been devoted to encouraging staff in Taishin Holdings to actively participate in volunteering and to show caring for social issues in Taiwan. The SROI analysis has provided evidence with numbers to indicate that volunteers would increase "helping behavior" after taking part in charitable events. For managerial objectives, the PLP demonstrates that PLP would enhance the staff coherence to Taishin because the staff feel honored to work in a company that does positive things for society. The PLP also influenced volunteers' personal lives such as "enhanced family relationship," "enhanced interpersonal relationship," and "felt happier," which contributed to achieve better life-work balance.

Furthermore, this project collected recommendations from different stakeholders in the engagement process and summarized suggestions for each group of stakeholders in order to improve TCF's management and operation. First, TCF might think about offering professional assistance in the long term for organizations to improve organizational capacities. Although some interviewees did mention that fundraising skills, writing skills, planning skills, leadership, storytelling skills had been improved because of workshops hold by TCF, according to the finding of this report, the changes were relevant but not significant. TCF could invite experts or professionals as tutors to visit funded organizations to revise or review their projects until the end of PLP. The tutoring mechanism might further improve the overall organizational capabilities. Second, several small organizations suggested that TCF should create a special prize for a physically disadvantaged group, such as NPOs that serve those with hearing and/or visual disabilities. These organizations face challenges to mobilize their members to vote online which would seriously affect their competition advantages in the PLP. Third, several NPOs/SEs suggested rescheduling the online voting competition to October, since November is the month for submitting final reports and tackling administrative works to receive funding from the government, NPOs, or corporate foundations. The staff felt pressured to canvass for the PLP and deal with writing reports for other projects at the same time. Forth, TCF could hold

more events to recruit volunteers, such as offering gifts or designing mechanisms to motivate them to join the PLP. And last but not least, as for donor retention, it would be meaningful if TCF could hold donor events or periodically report TCF's work to donors via email or letter. It might be useful to ensure that donors feel more engaged with the PLP.

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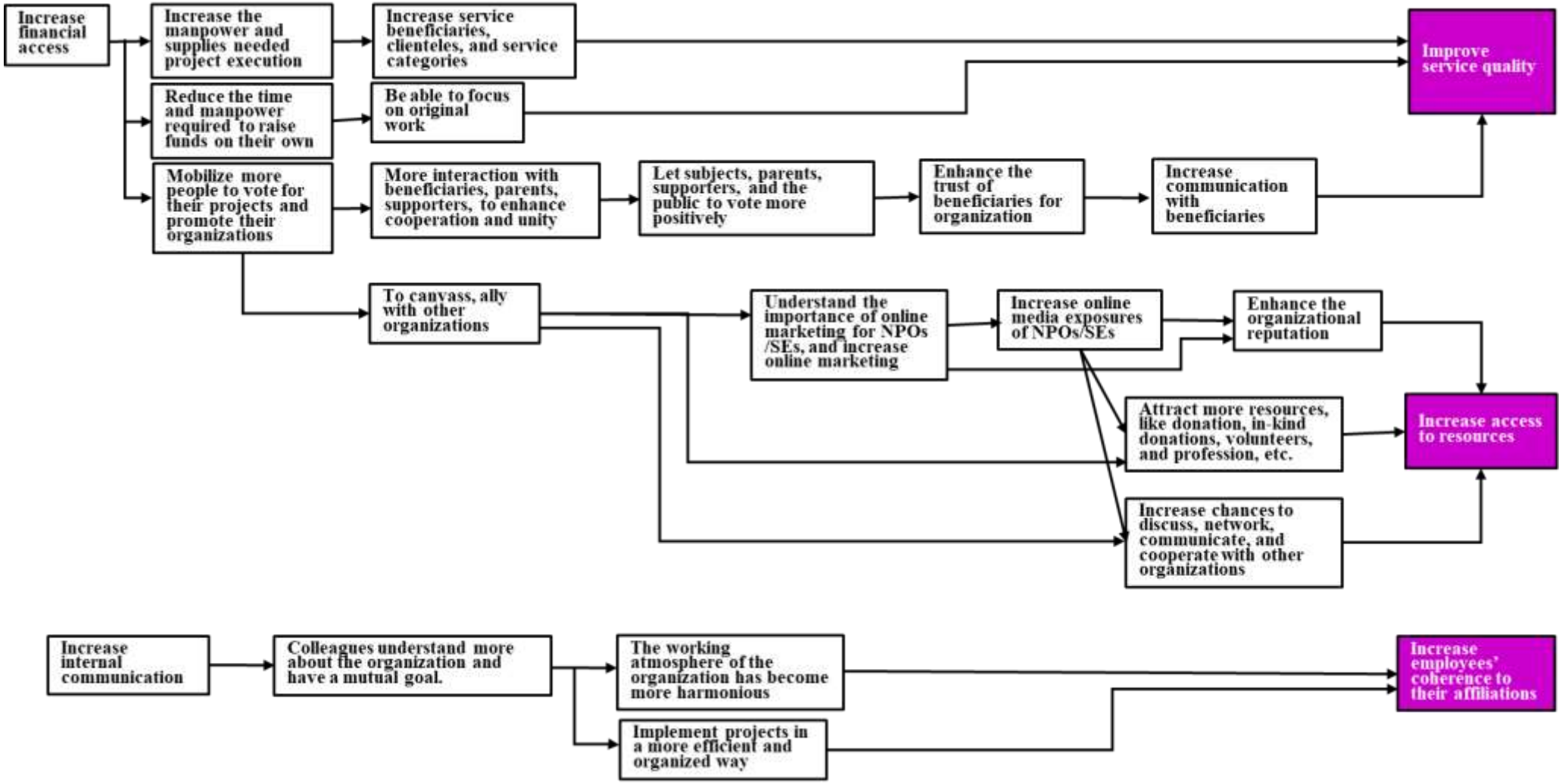
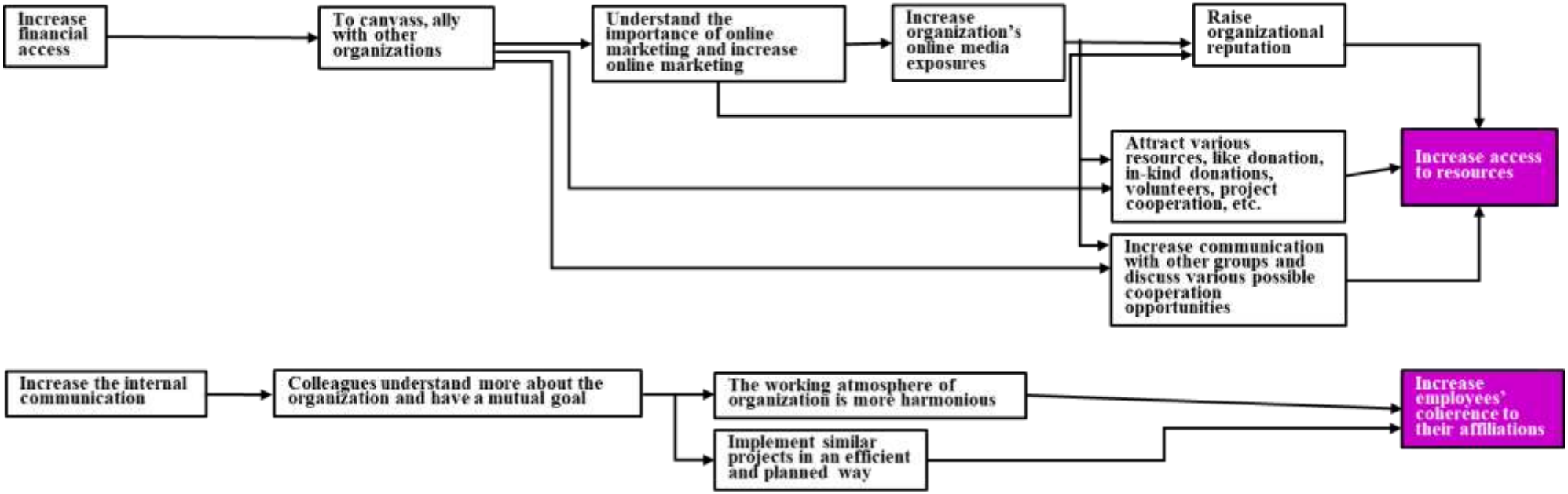
Appendix 1 Chains of Events

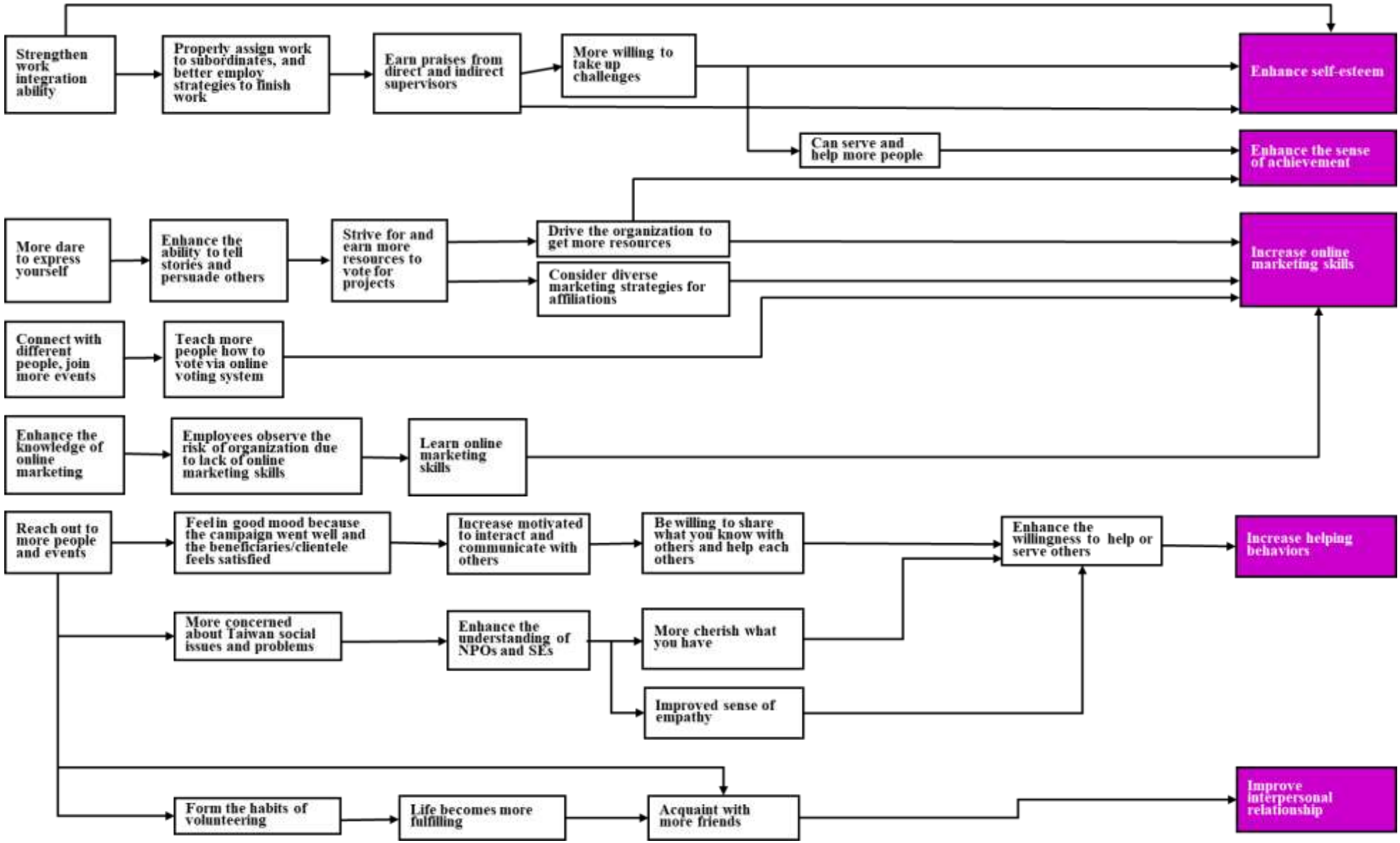
Funded nonprofits and social enterprises

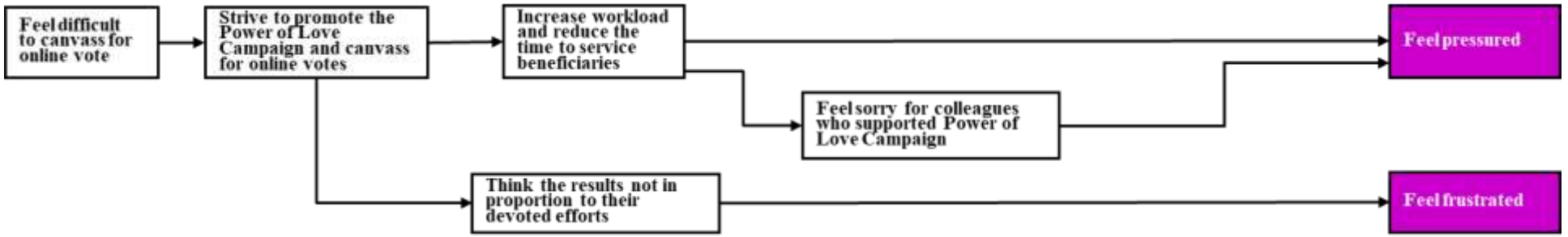


Unfunded nonprofits and social enterprises

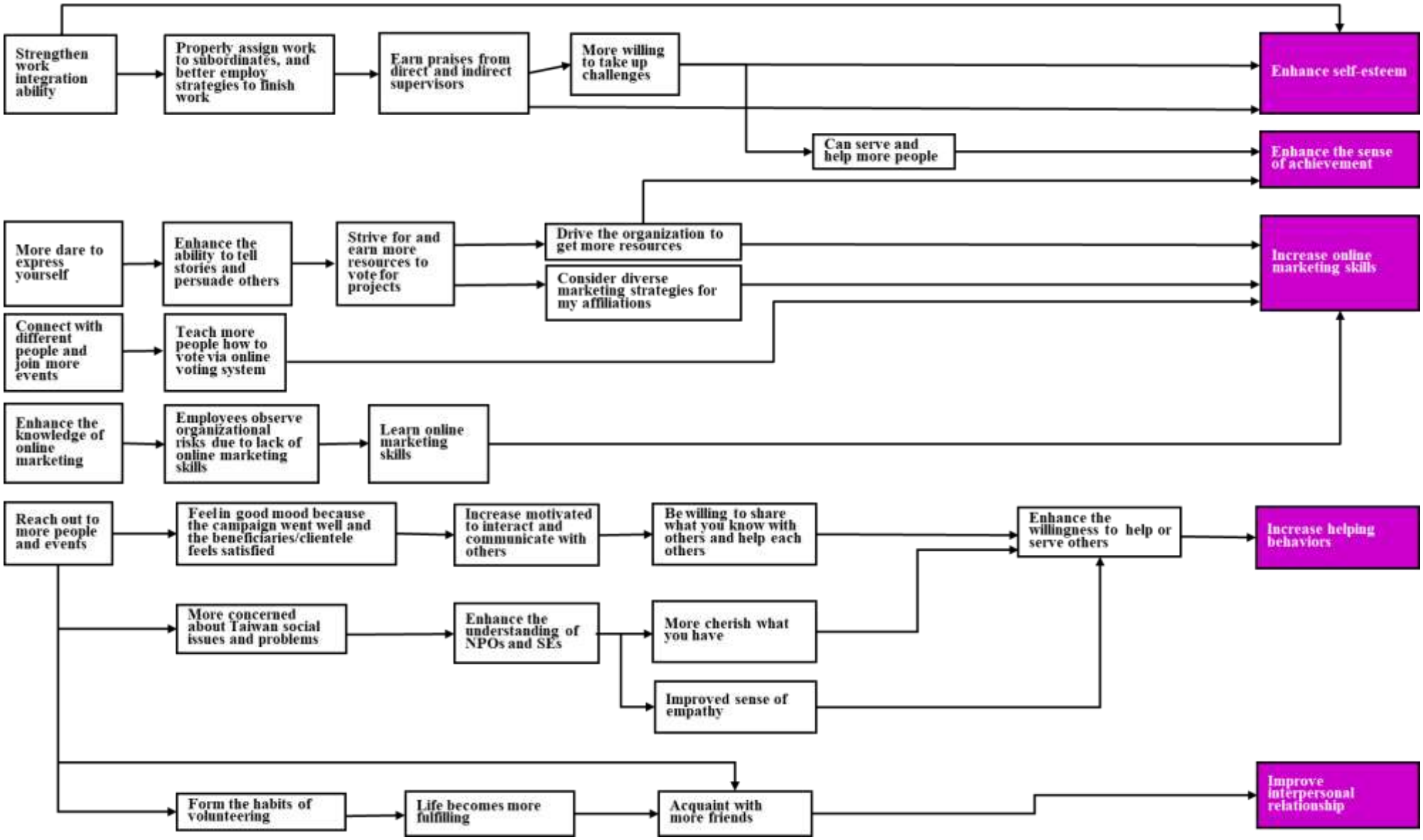


Staff in NPOs/SEs with less than 10-year working experiences in the social sector

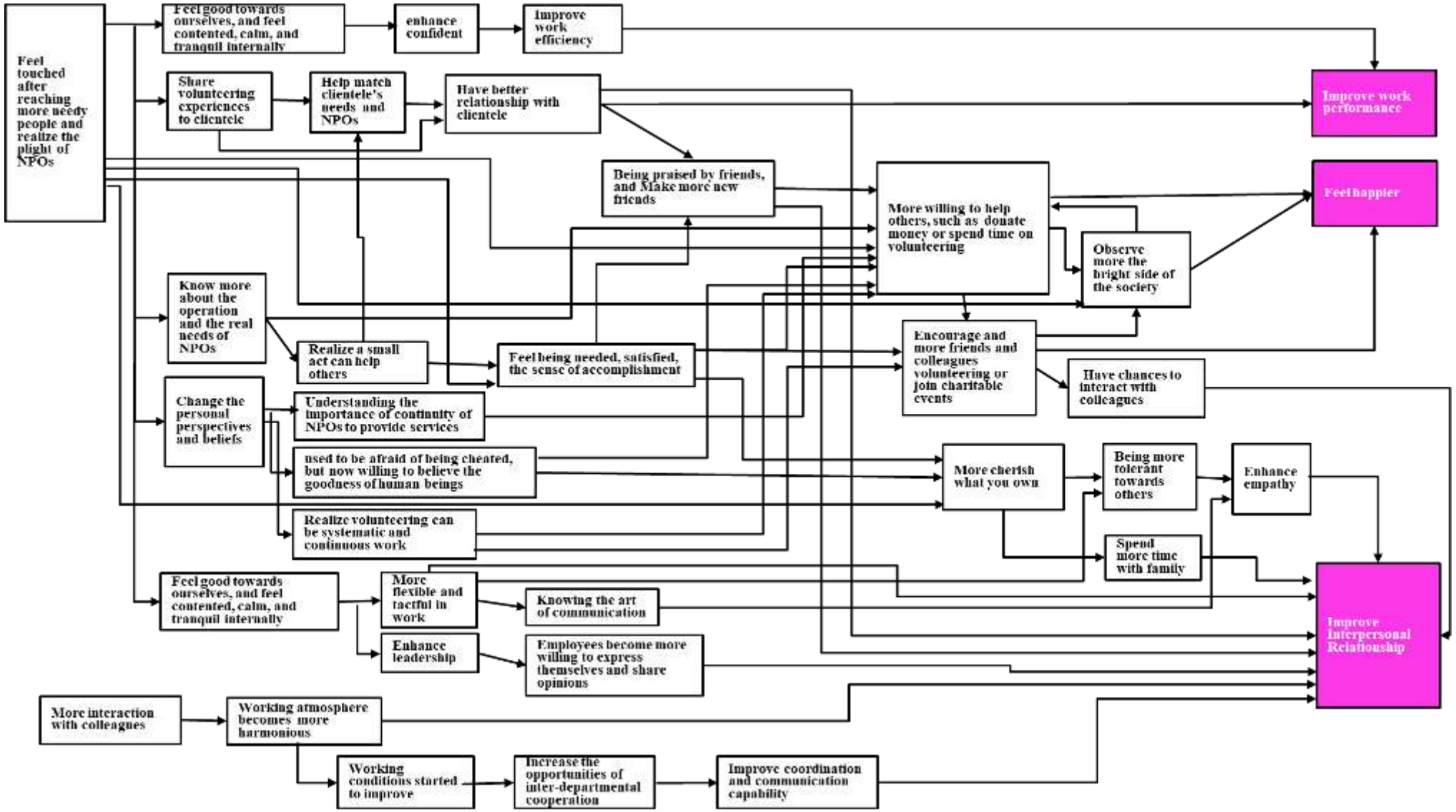


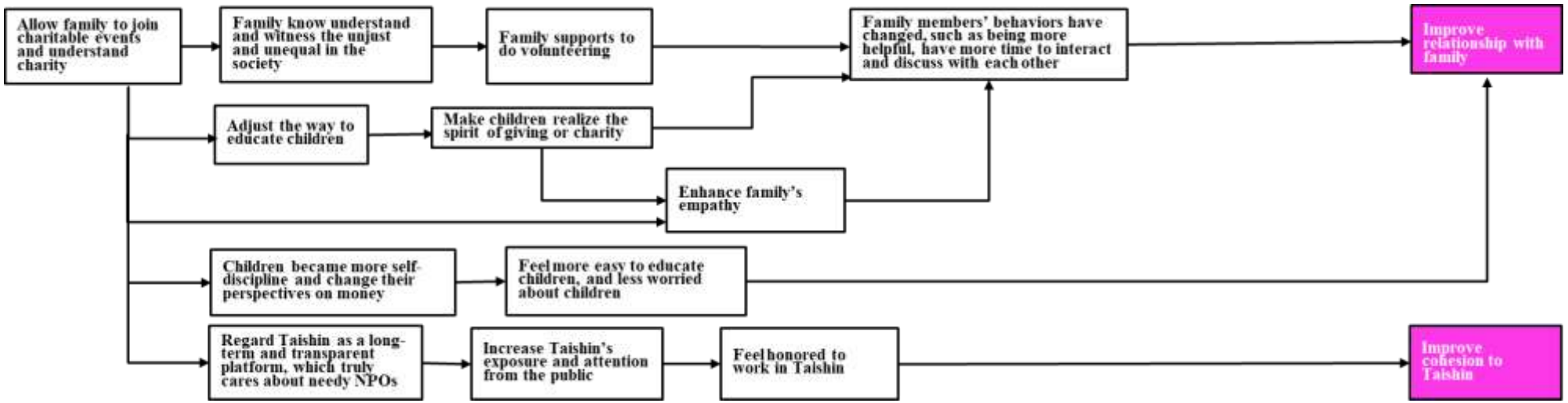

Feel difficult to canvass for online vote
Strive to promote the Power of Love Campaign and canvass for online votes
Increase workload and reduce the time to service beneficiaries
Feel pressured
Feel sorry for colleagues who supported Power of Love Campaign
Think the results not in proportion to their devoted efforts
Feel frustrated

Staff in NPOs/SEs with more than 10-year working experiences in the social sector

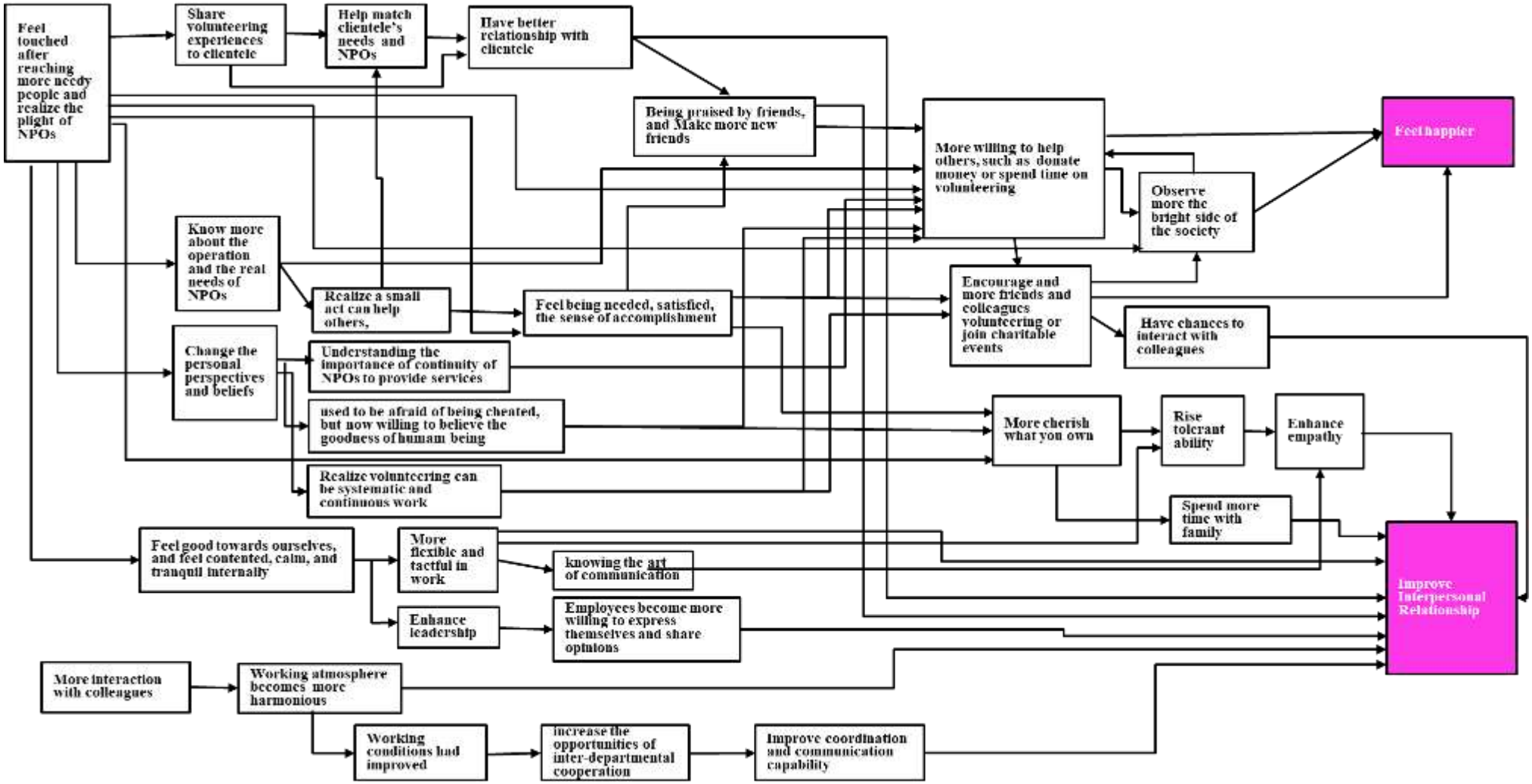


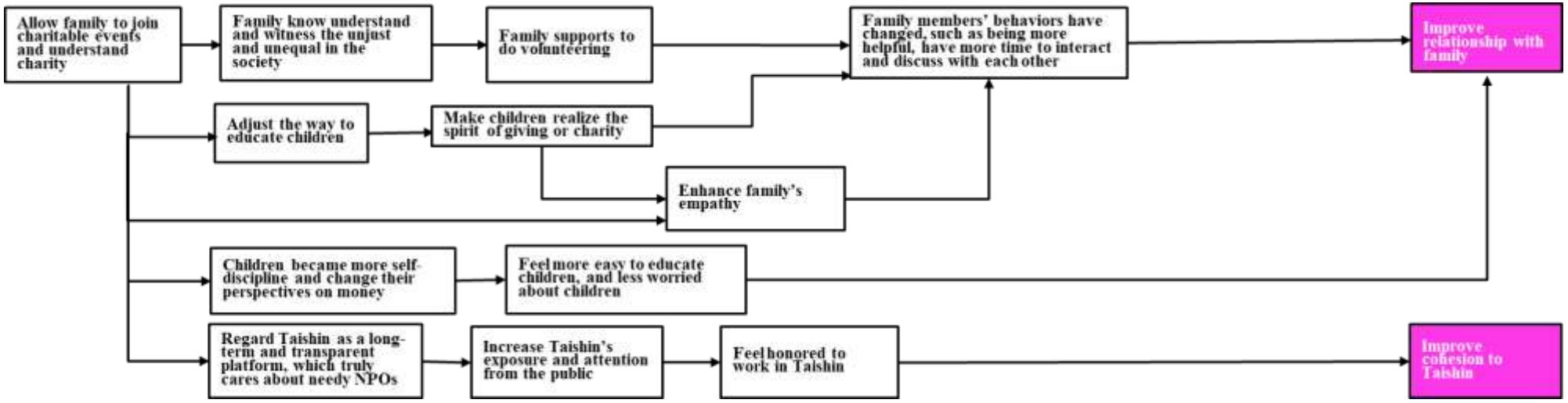
Taishin volunteers in managerial positions



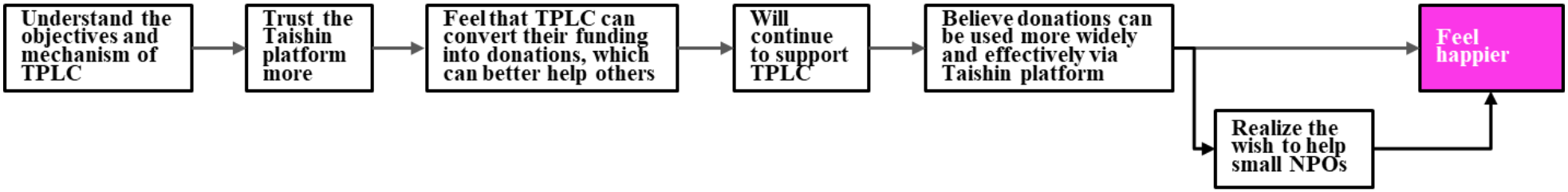

Allow family to join charitable events and understand charity
Family know understand and witness the unjust and unequal in the society
Family supports to do volunteering
Family members' behaviors have changed, such as being more helpful, have more time to interact and discuss with each other
Improve relationship with family
Adjust the way to educate children
Make children realize the spirit of giving or charity
Enhance family's empathy
Children became more self-discipline and change their perspectives on money
Feel more easy to educate children, and less worried about children
Regard Taishin as a long-term and transparent platform, which truly cares about needy NPOs
Increase Taishin's exposure and attention from the public
Feel honored to work in Taishin
Improve cohesion to Taishin

Taishin volunteers in non-managerial positions




Allow family to join charitable events and understand charity
Family know understand and witness the unjust and unequal in the society
Family supports to do volunteering
Family members' behaviors have changed, such as being more helpful, have more time to interact and discuss with each other
Improve relationship with family
Adjust the way to educate children
Make children realize the spirit of giving or charity
Enhance family's empathy
Children became more self-discipline and change their perspectives on money
Feel more easy to educate children, and less worried about children
Regard Taishin as a long-term and transparent platform, which truly cares about needy NPOs
Increase Taishin's exposure and attention from the public
Feel honored to work in Taishin
Improve cohesion to Taishin

Donors


Understand the objectives and mechanism of TPLC
Trust the Taishin platform more
Feel that TPLC can convert their funding into donations, which can better help others
Will continue to support TPLC
Believe donations can be used more widely and effectively via Taishin platform
Feel happier
Realize the wish to help small NPOs

Appendix 2 Stakeholder Interview Outline

A. **Nonprofits and social enterprises**

1. What was the total income of your organization in 2019 (including donations, project income, sales income, membership fees, etc.)?
2. How many full-time employees did your organization have in 2019?
3. How many times have your organization received fund from the PLP?
4. What was the project type that your organization proposed to the PLP?
5. Did your organization receive fund from the $9^{th}/10^{th}$ PLP? How much was it?
6. After your organization participated in the $9^{th}/10^{th}$ PLP, what changes you think have occurred to your organization? Can you briefly explain how the change happened?
7. Can you take something for example as the evidence to prove the happening of the outcome? (For example, if the stakeholder mentioned "enhance cohesion to their affiliations," we would use items of professional scale to evaluate group cohesion of the interviewees.)
8. Can you rank the importance of each change mentioned? On a scale of 1-10 (1 represents the least and 10 represents the best), what is the status of "before" and "after" participating in the $9^{th}/10^{th}$ PLP?
9. What would have happened to your organization, if your organization didn't participate in the 9th PLC? What do you think the probability of obtaining the changes you mentioned would be?
10. What is the probability of the changes you mentioned caused by other factors?
11. Regarding the changes, you mentioned, how long do you think this change would last?
12. Did your organization have any negative impact or changes on your organization after participating the $9^{th}/10^{th}$ PLP?
13. How much manpower, time, or resources did your organization spend participating in the $9^{th}/10^{th}$ PLP?
14. Will the changes obtained from 9th PLC become drop off over time? If so, what's the percentage per year?

B. **Staff in NPOs and SEs**

1. What is your gender?
2. How old are you?
3. What is your job title? Which department do you belong to?
4. How many years have you served in the social sector?
5. How many years have you served in the current affiliation?
6. After your organization participated in the 9th/10th PLP, what changes you think have occurred to your organization? Can you briefly explain how the change happened?
7. Can you take something for example as the evidence to prove the happening of the outcome? (For example, if the stakeholder mentioned "improve self-esteem," we would use items of professional scale to evaluate self-esteem of the interviewees.)
8. Can you rank the importance of each change mentioned? On a scale of 1-10 (1 represents the least and 10 represents the best), what is the status of "before" and

"after" participating in the 9th/10th PLP "?

9. What would have happened to you, if you didn't participate in the 9th PLC? What do you think the probability of obtaining the changes you mentioned would be?
10. What is the probability of the changes you mentioned caused by other factors?
11. Regarding the changes, you mentioned, how long do you think this change would last?
12. Did you experience any negative impact or change after participating the 9th/10th PLP?
13. How much manpower, time, or resources do you spend participating in the 9th/10th PLP?
14. Will the changes obtained from 9th PLC become drop off over time? If so, what's the percentage per year?

C. Taishin volunteers

1. What is your gender?
2. What is your age?
3. What is your job title?
4. How many years have you been a volunteer in PLP?
5. How many volunteer activities have you participated in PLP? After your organization participated in the $9^{th}/10^{th}$ PLP, what changes do you think have occurred to your organization? Can you briefly explain how the change happened?
6. Can you rank the importance of each change you mentioned? On a scale of 1-10 (1 represents the least and 10 represents the best), what is the status of "before" and "after" participating in the $9^{th}/10^{th}$ PLP "?
7. Can you take something for example as the evidence to prove the happening of the outcome? (For example, if the stakeholder mentioned "feel happier," we would use items of professional scale to evaluate level of happiness of the interviewees.)
8. Can you rank the importance of each change mentioned? On a scale of 1-10 (1 represents the least and 10 represents the best), what is the status of "before" and "after" participating in the 9th/10th PLP?
9. What would have happened to you, if you didn't participate in the 9^{th} PLC? What do you think the probability of obtaining the changes you mentioned would be?
10. What is the probability of the changes you mentioned caused by other factors?
11. Regarding the changes, you mentioned, how long do you think this change would last?
12. Did you experience any negative impact or changes after participating in the $9^{th}/10^{th}$ PLP?
13. How much manpower, time, or resources do you spend to participate in the $9^{th}/10^{th}$ PLP?
14. Will the changes obtained from 9th PLC become drop off over time? If so, what's the percentage per year?

D. Donor

1. What is your gender?
2. What is your age?
3. What is your job title?
4. What is your highest education level?
5. How many years have you donated to the PLP?
6. After your donated to the $9^{th}/10^{th}$ PLP, what changes did you think have occurred to you? Could you briefly explain how the change happened?
7. Can you take something for example as the evidence to prove the happening of the outcome? (For example, if the stakeholder mentioned "improve self-esteem," we would use items of professional scale to evaluate self-esteem of the interviewees.)
8. What would have happened to you, if you didn't participate in the 9^{th} PLC? What do you think the probability of obtaining the changes you mentioned would be?
9. What is the probability of the changes you mentioned caused by other factors?
10. Regarding the changes, you mentioned, how long do you think this change would last?
11. Did any negative impact or changes happen to you after participating the $9^{th}/10^{th}$ PLP?

Appendix 3 Questionnaire

Nonprofits and social enterprises	
Basic Information (subgroup identification)	1. What is the name of your organization? 2. Your email? 3. What was the total income of your organization in 2019, including donations, project income, sales income, membership fees, etc.? 4. How many full-time employees did your organization have in 2019? 5. How many times have your organization received fund from the PLP? How much was it? 6. What is the project type that your organization proposed to the 9^{th}/10^{th} PLP? ● social Welfare ● cultural education ● digital learning ● social Enterprise ● elderly community 7. Did your organization receive fund from the 9^{th} PLP? ● yes ● no
Indicators	Take the outcome of [Improved service capacity] for example. Please evaluate the status of [Improved service capacity] of your organization before and after participating in the 9^{th} PLC on a scale of 1 to 7, with 1 being the worst and 7 being the best. 1. What point would you give to the status of [service quality] of your organization before participating in the 9^{th} PLC? 2. What point would you give to the status of [service quality] of your organization after participating in the 9^{th} PLC?
Deadweight	What would have happened to your organization if your organization didn't participate in the 9^{th} PLC? What do you think the probability of obtaining [Improved service capacity] would be? _____%.
Attribution	What is the probability of [Improved service capacity] caused by other factors? 1. All are from Taishin 2. 10% caused by other organizations 3. 20% caused by other organizations 4. 30% caused by other organizations 5. 40% caused by other organizations 6. 50% caused by other organizations 7. 60% caused by other organizations 8. 70% caused by other organizations 9. 80% caused by other organizations 10. 90% caused by other organizations 11. All caused by other organizations

Duration	How long do you think [Improved service capacity] would last after all events of the 9th PLC ended? Please fill in the answer in year(s).
Drop-off	Would the changes obtained from 9th PLC become less obvious over time? If yes, what is the degree of decreasing per year? 1. Will not drop off 2. 10% drop off 3. 20% drop off 4. 30% drop off 5. 40% drop off 6. 50% drop off 7. 60% drop off 8. 70% drop off 9. 80% drop off 10. 90% drop off 11. 100% drop off
Degree of Importance	Please rank the importance of these changes to the organization on a scale of 1 to 10 with 10 being the most important,1 being the least important.
Financial proxy	See Table 15

Staff in NPOs and SEs	
Basic Information (subgroup identification)	1. What is the name of the organization? 2. Your email? 3. What is your gender? ● male ● female 4. What old are you? ● 20 ~ 29 years old ● 30 ~ 39 years old ● 40 ~ 49 years old ● 50 ~ 59 years old ● 60 ~ 69 years old 5. What is your job title? ● staff: social workers, commissioners, etc. ● middle management position: team leader, director, director, etc. ● senior management position: executive secretary, deputy chief executive officer, chief executive officer, chairman, director general 6. Which department do you belong to? ● social worker ● marketing/PR ● general Affairs/Administrative Affairs ● R & D ● other___ 7. How many years have you served in the social sector? 8. How many years have you served the current affiliation?
Indicators	Take the outcome of [Enhance self-esteem] for example. According to Rosenberg self-esteem scale, please evaluate your status of self-esteem before and after participating in the 9th PLC? Please answer your status to each item below. (strongly disagree, disagree, agree, strongly agree) 1. I feel that I am a person of worth, at least on an equal plane with others. 2. I feel that I have a number of good qualities. 3. All in all, I am inclined to feel that I am a failure. 4. I am able to do things as well as most other people. 5. I feel I do not have much to be proud of. 6. I take a positive attitude toward myself. 7. On the whole, I am satisfied with myself. 8. I wish I could have more respect for myself. 9. I certainly feel useless at times. 10. At times I think I am no good at all.
Deadweight	What would have happened to your organization if your organization didn't participate in the 9th PLC? What do you think the probability of obtaining

	[Enhance self-esteem] would be? _____%.
Attribution	What is the probability of [Enhance self-esteem] caused by other factors? 1. All are from Taishin 2. 10% caused by other organizations 3. 20% caused by other organizations 4. 30% caused by other organizations 5. 40% caused by other organizations 6. 50% caused by other organizations 7. 60% caused by other organizations 8. 70% caused by other organizations 9. 80% caused by other organizations 10. 90% caused by other organizations. 11. All caused by other organizations
Duration	How long do you think the outcomes [Enhanced self-esteem] would last after all events of the 9th PLC ended? Please fill in the answer in year(s).
Drop-off	Would the changes obtained from 9th PLC become less obvious over time? If yes, what's the degree of decreasing per year? 1. Will not drop off 2. 10% drop off 3. 20% drop off 4. 30% drop off 5. 40% drop off 6. 50% drop off 7. 60% drop off 8. 70% drop off 9. 80% drop off 10. 90% drop off 11. 100% drop off
Degree of Importance	May I ask whether the above changes can be sorted by importance? Please fill in the number on a scale of 1 to 5 for the most important changes, and 5 for the least important changes.
Pricing	See Table 15

Taishin volunteers	
Basic Information	1. What is your gender? ● male ● female 2. What is your age? ● 20 ~ 29 years old ● 30 ~ 39 years old ● 40 ~ 49 years old ● 50 ~ 59 years old ● 60 ~ 69 years old

	3. What is your job title? ● staff: commissioners and other grass-roots employees ● middle management position: team leader, director, director, manager, deputy manager, etc. ● senior management position: associate, executive secretary, deputy CEO, CEO, general manager, deputy general manager, etc. 1. How many years have you been a volunteer in the PLP? 2. How many volunteer activities have you participated in the PLP?
Outcome Indicators	Take the outcome of [Feel happier] for example. According to the Chinese Happiness Scale, each of the following questions have a set of sentences regarding "happiness", please circle one answer which can best describe your feelings of happiness before and after the 9th PLC? 1. I'm just messing around. /I'm love my life. /I'm very love my life. /I'm extremely love my life. 2. I don't think life makes sense and has a goal. / I've got the intention of life to have a purpose. / I've got meaningful of life to have a purpose. / I've got more meaningful of life to have a purpose. 3. My job doesn't give me a sense of accomplishment. / My work is even more fulfilling. /My work often gives me a sense of accomplishment. / My work always gives me a sense of accomplishment. 4. There's no special pleasure in living. / Some of the things that have happened in life in the past are pleasant. / Everything that happens in life seems to be pleasant. / Everything that happens in life is very pleasant. 5. I'm not happy. / I'm happy. / I'm even happy. /I'm very happy. 6. I'm so upset that there's nothing in life right now. / I'm excited about some of the things in my life right now. / I'm satisfied with most of things what's going on in my life right now. / I'm very satisfied with everything in life. 7. I did't feel energized. / I feel pretty energetic. / I feel very energetic. / I have lots of energetic. 8. I'm not optimistic about the future. / I'm a little optimistic about the future. / I'm optimistic about the future. / I'm very optimistic about the future. 9. I've never felt excited. / I sometimes feel joyful and excited. / I often feel joyful and excited. / I always feel joyful and excited. 10. I can't understand the meaning of life. / I can understand the meaning of life. / I can often understand the meaning of life. / I can always understand the meaning of life.
Deadweight	What would have happened to your organization if your organization didn't participate in the 9th PLC? What do you think the probability of obtaining [Feel happier] would be? _____%.
Attribution	What is the probability of [Feel happier] caused by other factors?

	1. All are from Taishin 2. 10% caused by other organizations 3. 20% caused by other organizations 4. 30% caused by other organizations 5. 40% caused by other organizations 6. 50% caused by other organizations 7. 60% caused by other organizations 8. 70% caused by other organizations 9. 80% caused by other organizations 10. 90% caused by other organizations 11. All caused by other organizations
Duration	How long do you think will the outcomes [Enhance self-esteem] last after all events of the 9th PLC ended? Please fill in the answer in year(s).
Drop-off	Would the changes obtained from 9th PLC become less obvious over time? If yes, what's the degree of decreasing per year? 1. Will not drop off 2. 10% drop off 3. 20% drop off 4. 30% drop off 5. 40% drop off 6. 50% drop off 7. 60% drop off 8. 70% drop off 9. 80% drop off 10. 90% drop off 11. 100% drop off
Importance	May I ask whether the above changes can be sorted by importance, please fill in your answer on a scale of 1 to 7 with 1 for the most important changes, and 7 for the least important changes.
Pricing	See Table 15

Donors	
Basic Information	1. What is your gender? ● male ● female 2. What is your age? ● 20 ~ 29 years old ● 30 ~39 years old ● 40 ~ 49 years old ● 50 ~ 59 years old ● 60 ~ 69 years old 3. What is your job title? ● staff: social workers, commissioners, etc.

	● middle management position: team leader, director, director, etc. ● senior management position: executive secretary, deputy chief executive officer, chief executive officer, chairman, director general 4. What is your highest education level? ● high school ● bachler ● master ● Ph.D. 5. How many years have you donated to the PLP ?
Indicators	According to Chinese Happiness Scale, each of the following questions have a set of sentences regarding “happiness”, please circle the answer which can most describe your feelings of happiness before and after the 9th PLC? 1. I'm just messing around. /I’m love my life. /I’m very love my life. /I’m extremely love my life. 2. I don't think life makes sense and has a goal. / I've got the intention of life to have a purpose. / I've got meaningful of life to have a purpose. / I've got more meaningful of life to have a purpose. 3. My job doesn't give me a sense of accomplishment. / My work is even more fulfilling. /My work often gives me a sense of accomplishment. / My work always gives me a sense of accomplishment. 4. There's no special pleasure in living. / Some of the things that have happened in life in the past are pleasant. / Everything that happens in life seems to be pleasant. / Everything that happens in life is very pleasant. 5. I'm not happy. / I'm happy. / I'm even happy. /I'm very happy. 6. I'm so upset that there's nothing in life right now. / I'm excited about some of the things in my life right now. / I'm satisfied with most of things what's going on in my life right now. / I'm very satisfied with everything in life. 7. I didn't feel energized. / I feel pretty energetic. / I feel very energetic. / I have lots of energetic. 8. I'm not optimistic about the future. / I'm a little optimistic about the future. / I'm optimistic about the future. / I'm very optimistic about the future. 9. I've never felt excited. / I sometimes feel joyful and excited. / I often feel joyful and excited. / I always feel joyful and excited. 10. I can't understand the meaning of life. / I can understand the meaning of life. / I can often understand the meaning of life./ I can always understand the meaning of life.
Deadweight	What would have happened to your organization if your organization didn’t participate in the 9th PLC? What do you think the probability of obtaining [Feel happier] would be? _____%.
Attribution	What is the probability of [Feel happier] caused by other factors? 1. All are from Taishin

	2. 10% caused by other factors 3. 20% caused by other factors 4. 30% caused by other factors 5. 40% caused by other factors 6. 50% caused by other factors 7. 60% caused by other factors 8. 70% caused by other factors 9. 80% caused by other factors 10. 90% caused by other factors 11. All caused by other factors
Duration	How long do you think will the outcomes [Feel happier] last after all events of the 9th PLC ended? (please fill in the answer in years)
Drop-off	Will the changes obtained from 9th PLC become less obvious over time? If yes, what's the degree of decreasing per year? 1. Will not drop off 2. 10% drop off 3. 20% drop off 4. 30% drop off 5. 40% drop off 6. 50% drop off 7. 60% drop off 8. 70% drop off 9. 80% drop off 10. 90% drop off 11. 100% drop off
Pricing	See Table 15

Appendix 4 Value Map

SROI Value Map

This sheet is designed to help you develop your SROI analysis. If your analysis does not use monetary valuation of outcomes, please use the "Value Map (non-SROI)" tab. For further information please see the "Guidance" tab.

Stage 1	Stage 2	Stage 4

Who and how many?		At what cost?		What changes?	How much?		How long?			How valuable?			How much caused by the activity?				Still material?	Calculating Social Return					
Stakeholders		Inputs		Outcomes	Indicator and source	Quantity (scale)	Amount of change per stakeholder	Duration of outcomes	Outcomes start			Express the relative importance (value) of the outcome			Deadweight %	Displacement %	Attribution %	Drop off %	Impact calculation	Discount rate		1.64%		
Who do we have an effect on? / Who has an effect on us?	How many in group?	What will/did they invest and how much (money, time)?	Financial value (for the total population for the accounting period)	Outcome description: What is the change experienced by stakeholders?	Describe how you will measure the described outcome (including any sources used)	Number of people experiencing described outcome.	Describe the average amount of change experienced (or to be experienced) per stakeholder.	How long (in years) does the outcome last for?	Does the outcome start in Period of activity or in the Period after?	Hidden column!	Sum of duration and outcome start	Weighting: How important is this outcome to stakeholders? (e.g. on a scale of 1-10) (N.B. To make comparison between outcomes possible, your analysis should be consistent in the type of	Valuation approach (monetary): Describe the monetary valuation approach used to express the relative importance (value) of each outcome. (N.B. If your analysis does not use monetary valuation of outcomes, please use the Value Map (non-SROI) tab of this spreadsheet).	Monetary valuation: How important is the outcome to stakeholders (expressed in monetary terms)?	What will happen/what would have happened without the activity?	What activity would/did you displace?	Who else contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity), times value, less deadweight, displacement and attribution	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Nonprofits and social enterprises (funded organizations)	164	NA	0.00	Improve service capacity	【Objective indicator】23 organizations reporting improved service quality 【Subjective indicator】Please evaluate the status of [service	23	1.16	4.00	period after	2	6.00	8.27	How many main beneficiaries did your increase to serve as a result of the 9th PLC? What is the annul costs for serving each main beneficiary in	7,461,400.00	46%	6%	35%	22%	57,293,170.41	0.00	57,293,170.41	44,929,907.32	35,234,506.27	27,631,270.71	0.00
				Increase access to resources	【Objective indicator】32 organizations reporting increased accessed to resources	32	1.30	3.00	period after	2	5.00	8.62	Until the end of the 9th PLC, how much funding, in-kind donation, human resources, and other	876,936.38	43%	5%	37%	16%	9,419,286.38	0.00	9,419,286.38	7,904,009.87	6,632,495.24	0.00	0.00
				Increase employees' coherence to their affiliation	【Objective indicator】14 organizations reporting that they have increased [coherence to their affiliations] 【Subjective indicator】According to Wendt et al. (2009), Please evaluate	14	0.68	3.00	period after	2	5.00	8.12	Jie Sheng International Management Consulting Co., Ltd. has a course of "Team Consensus Cohesion Vitality Camp "(3 days course, 21 hours of class time, 30 people a class).	17,608.33	52%	6%	35%	11%	70,487.82	0.00	70,487.82	62,896.83	56,123.32	0.00	0.00
Nonprofits and social enterprises (unfunded organizations)	118	NA	0.00	Increase access to resources	【Objective indicator】2 organizations reporting increased accessed to resources 【Subjective indicator】Please evaluate the status of	2	0.14	3.00	period after	2	5.00	8.70	Until the end of the 9th PLC, how much funding, in-kind donation, human resources, and other resources have been increased due to the 9th	243,218.29	50%	0%	57%	6%	102,499.13	0.00	102,499.13	96,642.04	91,119.64	0.00	0.00
				Increase employees' coherence to their affiliation	【Objective indicator】3 organizations reporting that they have increased [employees' coherence to their affiliations] after	3	0.33	2.00	period after	2	4.00	7.60	Jie Sheng International Management Consulting Co., Ltd. has a course of "Team Consensus	17,300.00	33%	0%	23%	13%	26,084.56	0.00	26,084.56	22,606.61	0.00	0.00	0.00
Staff in NPOs and SEs who join PLC (more than 10 years)	390	NA		Enhance self-esteem	【Objective indicator】10 organizations reporting that they have enhanced confidence after participating in the 9th PLC?	10	0.21	5.00	period after	2	7	4.44	MR.P Confidence Coach provides a course of [Confidence: Two-Day customized Classes],	10,396.11	38%	14%	38%	22%	33,824.73	0.00	33,824.73	26,308.12	20,461.87	15,914.79	12,378.17
				Enhance sense of achievement	【Objective indicator】19 organizations reporting that they have enhanced sense of achievement after participating in the	19	0.53	3.00	period after	2	5.00	4.48	Do you think how many months of wage as performance bonus is equivalent to sense of	111,294.75	33%	11%	31%	23%	841,196.21	0.00	841,196.21	644,917.10	494,436.44	0.00	0.00
				Increase online marketing capacities	【Objective indicator】35 organizations reporting that they have enhanced [online marketing capacities] after participating	35	0.60	2.00	period after	2	4	4.00	Hahow Good School e-learning platform offers an "online marketing comprehensively	3,453.85	33%	8%	31%	15%	51,538.65	0.00	51,538.65	43,979.65	0.00	0.00	0.00
				Increase helping behavior	【Objective indicator】122 people reporting that they have [increased helping behavior] after participating in the 9th PLC	122	4.42	3.00	period after	2	5	4.84	Please evaluate how is your status of increase helping behavior until the ending of the 9th PLC?	6,484.71	41%	6%	39%	13%	270,662.16	0.00	270,662.16	236,829.39	207,225.72	0.00	0.00
				Improve interpersonal relationship	【Objective indicator】20 people reporting that they have [increased interpersonal relationship] after participating in the	20	1.04	3.00	period after	2	5	4.16	Digital Education Institute offers the course "Interpersonal Relations and Communication	2,830.00	29%	7%	27%	17%	26,726.32	0.00	26,726.32	22,109.95	18,290.96	0.00	0.00
Staff in NPOs and SEs who join PLC (less than 10 years)	359			Enhance self-esteem	【Objective indicator】18 organizations reporting that they have enhanced confidence after participating in the 9th PLC? 【Subjective indicator】According to Rosenberg self-esteem	18	0.49	3.00	period after	2	5	4.22	MR.P Confidence Coach provides a course of [Confidence: Two-Day customized Classes], about 8 hours a day, with a total tuition fee of	9,302.86	29%	0%	26%	3%	87,223.78	0.00	87,223.78	84,731.67	82,310.77	0.00	0.00
				Enhance sense of achievement	【Objective indicator】37 organizations reporting that they have enhanced sense of achievement after participating in the	37	0.79	2.00	period after	2	4	4.30	Do you think how many months of wage as performance bonus is equivalent to sense of	112,507.11	31%	5%	34%	18%	1,802,160.63	0.00	1,802,160.63	1,471,764.51	0.00	0.00	0.00
				Increase online marketing capacities	【Objective indicator】27 organizations reporting that they have enhanced [online marketing capacities] after participating	27	0.68	4.00	period after	2	6	4.35	Hahow Good School e-learning platform offers an "online marketing comprehensively	3,020.00	36%	2%	27%	4%	36,649.53	0.00	36,649.53	35,183.55	33,776.21	32,425.16	0.00
				Increase helping behavior	【Objective indicator】97 people reporting that they have [increased helping behavior] after participating in the 9th PLC	92	0.54	2.00	period after	2	4	5.17	Please evaluate how is your status of increase helping behavior until the ending of the 9th PLC?	572,181.40	33%	8%	34%	20%	21,535,185.05	0.00	21,535,185.05	17,228,148.04	0.00	0.00	0.00
				Improve interpersonal relationship	【Objective indicator】26 people reporting that they have [increased interpersonal relationship] after participating in the	26	1.67	3.00	period after	2	5	4.13	Digital Education Institute offers the course "Interpersonal Relations and Communication	4,000.00	29%	4%	30%	6%	49,440.61	0.00	49,440.61	46,693.91	44,099.80	0.00	0.00
				Feel pressured	【Objective indicator】11 people reporting that they have [felt pressured] after participating in the 9th PLC.	11	0.58	1.00	period after	2	3	3.57	Studies have shown that the average cost of psychological counseling course in Taiwan is	(2,916.67)	22%	0%	25%	18%	-18,701.49	0.00	-18,701.49	0.00	0.00	0.00	0.00
				Feel frustrated	【Objective indicator】 4 people reporting that they have [felt frustrated] after	4	0.10	1.00	period after	2	3	2.26	Studies have shown that the average cost of psychological counseling course in Taiwan is	(3,125.00)	33%	0%	30%	28%	-6,394.89	0.00	-6,394.89	0.00	0.00	0.00	0.00
Volunteers in Taishin Holdings (Non-manager)	393	timemanpower	1,373,336.00	Feel happier	【Objective indicator】54 people reporting that they have [felt happy] after participating in the 9th PLC.	54	0.52	2.00	period after	2	4	4.50	How many volunteering hours do you think is equi	2,686.00	30%	4%	26%	6%	71,928.11	0.00	71,928.11	67,786.80	0.00	0.00	0.00
				Improve interpersonal relationship	【Objective indicator】14 people reporting that they have [increased interpersonal relationship] after participating in the	14	0.64	2.00	period after	2	4	3.29	Digital Education Institute offers the course "Interpersonal Relationships and Communication	3,222.22	28%	5%	32%	13%	20,813.02	0.00	20,813.02	18,137.06	0.00	0.00	0.00
				Enhance coherence to Taishin	【Objective indicator】6 people reporting that they have [enhance cohesion to Taishin] after participating in the 9th	6	0.15	2.00	period after	2	4	2.74	Jie Sheng International Management Consulting Co., Ltd. has a course of "Team Consensus	23,568.75	19%	0%	20%	12%	98,626.15	0.00	98,626.15	86,687.20	0.00	0.00	0.00
				Improve family relationship	【Objective indicator】9 people reporting that they have [improve family relationship] after participating in the 9th PLC?	9	0.34	3.00	period after	2	5	2.60	Which of the following gifts are you willing to exchange for the change [improve family relationship] as a result from joining the 9th PLC?	233,636.36	43%	0%	45%	34%	650,709.21	0.00	650,709.21	431,834.29	286,580.94	0.00	0.00
Volunteers in Taishin Holdings (manager)	215	time manpower		Feel happier	【Objective indicator】23 people reporting that they have [felt happy] after participating in the 9th PLC.	23	0.35	2.00	period after	2	4	4.43	How many volunteering hours do you think is equivalent to your feelings of "feel happier" as a	3,041.50	24%	0%	22%	8%	41,429.10	0.00	41,429.10	37,940.34	0.00	0.00	0.00
				Improve interpersonal relationship	【Objective indicator】11 people reporting that they have [increased interpersonal relationship] after participating in the	11	0.87	4.00	period after	2	6	3.57	Digital Education Institute offers the course "Interpersonal Relationships and Communication	3,118.18	24%	0%	31%	3%	17,678.26	0.00	17,678.26	17,088.98	16,519.35	15,968.71	0.00
				Increase work performance	【Objective indicator】6 people reporting that they have increased work performance after participating in the 9th PLC.	6	0.68	5.00	period after	2	7	1.09	The total amount of increased business as a result of PLC	50,000.00	10%	0%	10%	10%	257,604.92	0.00	257,604.92	231,844.43	208,659.99	187,793.99	169,014.59
				Enhance coherence to Taishin	【Objective indicator】9 people reporting that they have [enhance cohesion to Taishin] after participating in the 9th PLC?	9	0.36	3.00	period after	2	5	3.09	Jie Sheng International Management Consulting Co., Ltd. has a course of "Team Consensus Cohesion Vitality Camp "(3 days course, 21	23,750.00	14%	0%	16%	7%	160,464.84	0.00	160,464.84	148,794.67	137,973.24	0.00	0.00
				Improve family relationship	【Objective indicator】5 people reporting that they have [improve family relationship] after participating in the 9th	5	0.29	5.00	period after	2	7	2.83	Which of the following gifts are you willing to exchange for the change [improve family	112,000.00	57%	0%	50%	0%	112,246.15	0.00	112,246.15	112,246.15	112,246.15	112,246.15	112,246.15
Donors	478	money (donation used	0.00	Feel happier	【Objective indicator】44 people reporting that they have [felt happy] after participating in the 9th PLC.	44	0.29	2.00	period after	2	4		How many hours do you think that is equivalent to the change from the 9th PLC? Please indicate	43,219.58	33%	6%	37%	6%	753,797.12	0.00	753,797.12	707,409.60	0.00	0.00	0.00
Taishin Charity Foundation	1	Money (total amount of donation used as the 30th TPLC prize)	34,550,000.00		NA			1.00		1	2.00				0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
								1.00		1	2				0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
								1.00		1	2				0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
								1.00		1	2				0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Total	44,148,336.00																Total	93,806,336.48	0.00	93,806,336.48	74,716,498.10	43,676,825.91	27,995,619.59	282,638.91
																			Present value of each year		0.00	92,840,792.24	73,186,307.06	42,341,969.79	26,860,663.24	278,834.77
																			Total Present Value (PV)							235,508,567.03
																			Net Present Value (PV minus the investment)							191,360,231.03
																			Social Return (Value per amount invested)							5.33