



**The Social Return on Investment Report of
The 11th Power of Love Platform
Taishin Charity Foundation
2020~2021**

 **台新銀行**
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您的一票，
決定愛的力量。

 **The Power
Of Love**

This report and analysis are conducted by



亞洲影響力衡量與管理研究總中心
Asian Institute for Impact Measurement and Management

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Power of Love Platform by Taishin Charity Foundation**
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Chapter 1: Background

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 as well as an 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, in cooperation with other agencies and foundations, with long-term visions and goals. With this foundation, Taishin can better fulfill its commitments to social responsibility by providing economic autonomy to 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 (enhancing their life skills and improving their material situations).
3. Other charitable organizations and foundations
4. Events supported by the relevant authorities and agencies.
5. Other matters 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' worth of donations every year. However, over 80% of these donations go towards larger-sized non-profit organizations. This causes small and medium size non-profit organizations, through their lack of reputation or underdeveloped marketing ability, 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. The public then vote online for the organizations they believe contribute the largest

positive impact. Finally, after voting is concluded, 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 it also provides publicity to participating organizations.

1.2.1 The PLP's objectives

The PLP was initiated to achieve three objectives. The first objective is to expand the visibility of the platform. To help small and medium-sized NPOs/SEs promote themselves, the TCF invited them to submit online proposals detailing what they would do to further their cause. The second objective is to enhance the public's participation. Over the years, as the event 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 is to increase the visibility of NPO Proposals, thereby boosting the number of votes. PLP is a platform that aims to encourage people to review as many NPO proposals as possible and cast 10 votes for the 10 proposals they like best. 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 assist fellow employees to complete their voting.

1.2.2 Activities and timeline of the 11th 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 in late August. Second, TCF reviews those proposals in September and then announces the results on October 1st. Third, all proposals are published on the official platform website for the one-month online voting contest in November. The proposals which receive the most votes receive funding from TCF, and TCF grants these proposals at the Donations Ceremony in middle December. Forth, funded organizations must use TCH funding to implement their projects in the second year and submit their final reports to TCF by late November of that second year.

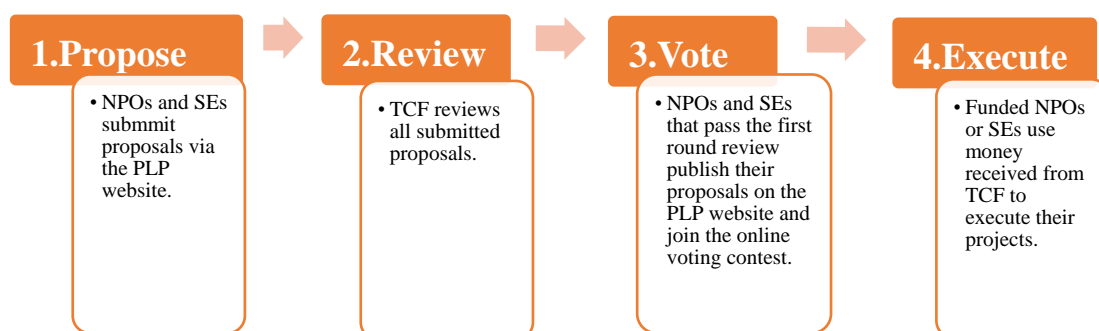


Figure 1 Steps of the Power of Love Platform

1.2.2.1 Propose

Drawing on its own resources, Taishin assisted NPOs to learn more about the platform and to get familiar with presenting their proposals online.

■ Recruiting volunteers to invite NPOs to participate in the platform



Taishin Financial Group recruited volunteers for the PLP platform. Taishin volunteers invited NPOs to present proposals on the PLP 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 the online presentation of their proposals.



The Taishin Charity Foundation hosted an explanatory session to help NPOs understand the application process and to offer them tips on proposal presentation, thereby fostering their readiness to participate. In addition to listing all the items required for 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 supposed to fill in the content, goal, timetable, and expense of their proposals on the platform website. They could upload photos and videos to make a stronger case. The application process was not completed until NPOs mailed their relevant 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, in support of the NPO proposals they favored.

■ The platform website was made accessible for online voting



In the entire month of November 2020, the platform website was open for voting, by means of either a computer or a cellphone (via 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, which took only three clicks. An “assistant” stood ready on the platform website to assist visitors in browsing 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



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



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

1.2.2.4 Execute

The winning NPOs are required to implement their proposals in 2021. Taishin volunteers will assist and supervise the implementation process and present reports upon completion.

■ Funds presentation ceremony



The close of voting saw 170 groups emerging as winners. They were invited to attend the funds presentation ceremony in December 2021.

■ Completion of winning proposals; presentation of project reports

序號	計畫名稱	執行單位	獲款金額	用途	執行內容
1	社區聯手守護家園	財團法人 崑山師範大學 崑山社區發展協會	16300	社區營造	崑山師範大學 崑山社區發展協會
2	社區聯手守護家園	崑山師範大學 崑山社區發展協會	15840	社區營造	崑山師範大學 崑山社區發展協會
3	社區聯手守護家園	財團法人 崑山師範大學 崑山社區發展協會	17420	社區營造	崑山師範大學 崑山社區發展協會
4	社區聯手守護家園	財團法人 崑山師範大學 崑山社區發展協會	16020	社區營造	崑山師範大學 崑山社區發展協會
5	社區聯手守護家園	財團法人 崑山師範大學 崑山社區發展協會	16020	社區營造	崑山師範大學 崑山社區發展協會
6	社區聯手守護家園	財團法人 崑山師範大學 崑山社區發展協會	15210	社區營造	崑山師範大學 崑山社區發展協會
7	社區聯手守護家園	財團法人 崑山師範大學 崑山社區發展協會	15150	社區營造	崑山師範大學 崑山社區發展協會
8	社區聯手守護家園	財團法人 崑山師範大學 崑山社區發展協會	14800	社區營造	崑山師範大學 崑山社區發展協會
9	社區聯手守護家園	財團法人 崑山師範大學 崑山社區發展協會	13860	社區營造	崑山師範大學 崑山社區發展協會

The winning NPOs/SEs are supposed 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 its charity funds are being used.

Important dates of the 11th Power of Love Platform are as follows:

- Online project proposal submission: August 15th-31st, 2020
- First-round review: September 1st-30th, 2020
- Result of first-round review: October 1st, 2020
- Online voting contest: November 1st-30th, 2020
- Donations Ceremony: December 14th, 2020
- Project implementation: January 1st to November 30th, 2021

1.3 The SROI Methodology

This study adopts the Social Return on Investment (SROI) methodology, which has been internationally recognized by scholars and practitioners as one of the most practical methodologies for social impact measurement and management, to assess the direct and indirect impacts of the PLP on stakeholders. References of SROI include “A Guide to Social Return on Investment,” which was released by the “Office of the Third Sector” in the United Kingdom to help organizations understand how to measure tangible and intangible impacts as a result of interventions in social, environmental, and economic aspects. The SROI methodology assigns all impacts with a monetary value, and then calculates the overall SROI. The ratio demonstrates the causal relationship between inputs and outcomes. The SROI evaluation takes six stages and strictly abides by eight major principles, which include

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
8. Be responsive

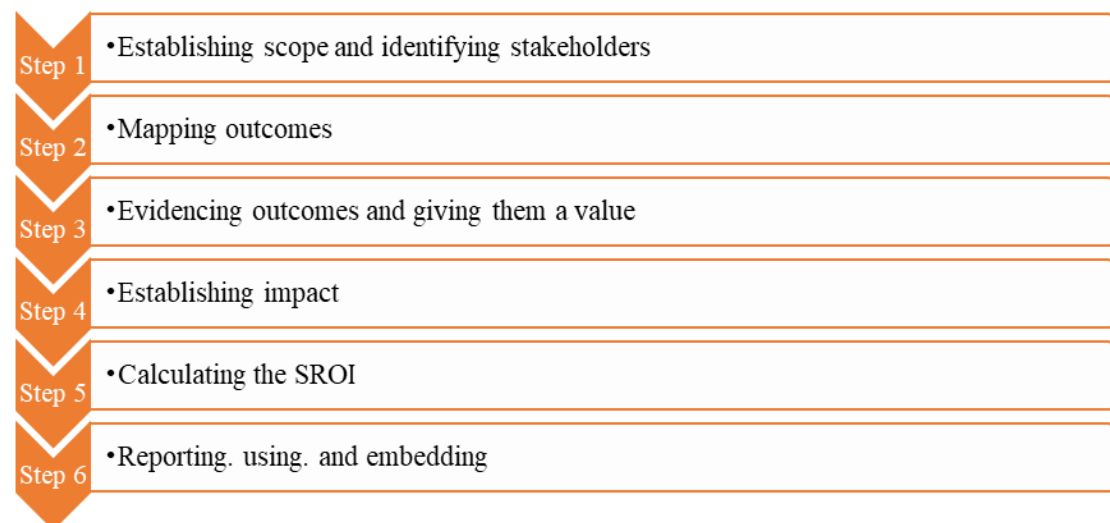


Figure 2 Six steps of SROI

1.4 The purpose of this study

The Asian Institute for Impact Measurement and Management (hereinafter referred to as the Asian Institute) assisted with the SROI analysis of the 10th PLP. The SROI report generated by our analysis was assured by the Social Value International in 2020 and published on 11th January, 2021. As Taishin Charity Foundation committed to adopt the SROI framework into their operations, the Asian Institute continued to assist the Foundation to analyze the social value of the 11th PLP. The biggest difference between the 11th and the 10th reports is that the 11th is an evaluative report, while the 10th is a forecast one. Hence, the purpose of this study is to evaluate the social value of the charitable endeavors of the 11th PLP. Together with the results of the 10th PLP, the Taishin Charity Foundation can continuously improve the operating mechanisms of the PLP, better manage projects, and maximize impacts by adopting the SROI framework into their operations and decision making.

Chapter 2: Establishing the scope and identifying stakeholders

2.1 The Scope of this Report

This report adopts the SROI methodology to evaluate the social value of the 11th PLP from October 1st, 2020 to November 30th, 2021, including a series of activities related to the PLP after the first-round review, online voting competition, and project execution. TCF also has other projects to assist NPOs/SEs that joined the PLP, which is beyond the scope of this report. For two reasons, this study excluded organizations that submitted proposals but did not pass first-round review. First, the first-round review was simply to review the written proposals of NPOs/SEs by TCF. TCF did not provide them with training or consulting. NPOs/SEs that did not pass first-round review indicated that it was not difficult to prepare for TCF's proposal since they were familiar with applying to intermediary NPOs, the government, or foundations in Taiwan for subsidies. The proposal and application form of the PLP merely required applicants to present the project summary in 500 words, the project background in 300 words, the project objectives in 400 words, the expected project outcomes in 500 words, as well as the budget and timeline. Therefore, NPOs/SEs did not put much effort into the preparation. After submitting proposals to TCF, they just waited for the email notice regarding the result of the first-round review. NPOs/SEs that did not pass the first-round review said that they did not experience changes as a result of submitting proposals to TCF. Second, even though TCF had information and contacts of NPOs/SEs that did not pass the first-round review, NPOs/SEs were lacking in motivation to arrange interviews and questionnaires for this research. Therefore, in this report the research team decided to exclude NPOs/SEs that did not pass the first-round review.

The analysis of the social value of the 11th PLP was primarily based on the data of the 11th PLP because all the 11th PLP stakeholders underwent activities of the 11th PLP and were eligible to share changes they experienced. According to the experiences of the assured report of the 10th PLP, the activities were broadly the same as the 11th PLP and the 12th PLP, so we also surveyed the 12th PLP to verify and conclude the results of the 11th PLP.

2.2 Identification of Stakeholders

2.2.1. Who are the Stakeholders?

The assured report of the 10th PLP identified stakeholders in two major steps. First, we listed all individuals and organizations which might affect or be affected by the activities of the 10th PLP. Second, we identified possible subgroups and decided to include or exclude stakeholders.

2.2.1.1 List all stakeholders

First, we listed all individuals and organizations which may affect or be affected by the PLP. Understanding the details of each activity of the PLP was informative and helpful to identify possible stakeholders who experienced changes. TCF is the host of PLP and therefore knows the most information and has been interacting with all stakeholders for years. Thus, we consulted with TCF to understand how each stakeholder engaged with the PLP to identify possible stakeholder groups. 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?” According to their roles in the PLP, we classified all stakeholders into two major categories: direct stakeholders and indirect stakeholders.

Direct or indirect stakeholders

- **Direct stakeholders:** Direct stakeholders refer to individuals and organizations that PLP directly affected, including NPOs, social enterprises (SEs), staff in NPOs/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 received and used resources; donors, Taishin volunteers, and voters play the role of resource providers who offer organizations funds, time, human resources, and support through their votes.
- **Indirect stakeholders:** Indirect stakeholders refer 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 the beneficiaries of funded NPOs/SEs belong to funded NPOs/SEs not to the funders of this project. Therefore, it would be the subject of a separate SROI analysis. Beneficiaries of the funded organizations are beyond the scope of this study.

The government might also be an indirect stakeholder and not expected to have material outcomes for three reasons. First and most importantly, the PLP did not engage the public sector or receive any public funding. Second, since the PLP did not fund personnel expenses, the human resources needed to execute the PLP projects were provided by the organizations themselves. The tax revenues to the government should belong to the outcome of the funded organizations, which is out of the scope of this report. Third, most employees working for the PLP proposals were working part-time and would therefore not be expected to have material outcomes because they were able to find other part-time jobs.

The suppliers of funded organizations are also indirect stakeholders as a result of increased business from the PLP funding, especially for social enterprises. For one thing, suppliers of funded social enterprises were mostly their beneficiaries. For example, there are social enterprises established to help small farmers grow and sell organic food or to help the disabled to find jobs. The increased business of these organizations had been included in the final outcomes of “increased primary beneficiaries” and “improved service quality” for funded NPOs/SEs because “increasing services for more beneficiaries/services/goods” 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 had material changes since they had other chances to do business instead.

The general public and Taishin Holdings are engaged with the PLP and they could be regarded as stakeholders. The general public refers to people with no material changes that are neither donors nor voters for the PLP. Taishin Holdings is the major funder of the PLP and the PLP might enhance its corporate image. Since the focus of the report is to emphasize how the PLP contributes to the stakeholders with the exception of Taishin Holdings, this report did not examine the outcomes of Taishin Holdings and merely disclosed the input of TCF.

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

Role of stakeholder groups

■ NPOs/SEs

NPOs/SEs were organizations interested in applying for TCF funding that submitted their proposals and passed the first-round of review. NPOs/SEs published their proposals on the PLP website for the online voting competition. Funded organizations refer 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 for over 10 years and less than 10 years. Each organization tends to have 3 people involved in a PLP project. Typically, the contact for the PLP proposals is an NPO/SE’s chairperson, general secretary, chief executive officer, or founder.

■ Taishin volunteers

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, proposal counseling on the phone, voting promotion platform, volunteering, and flash mob events.

■ Donors and voters

Donors are the people who donated money to TCF. Voters were those who voted for the 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.

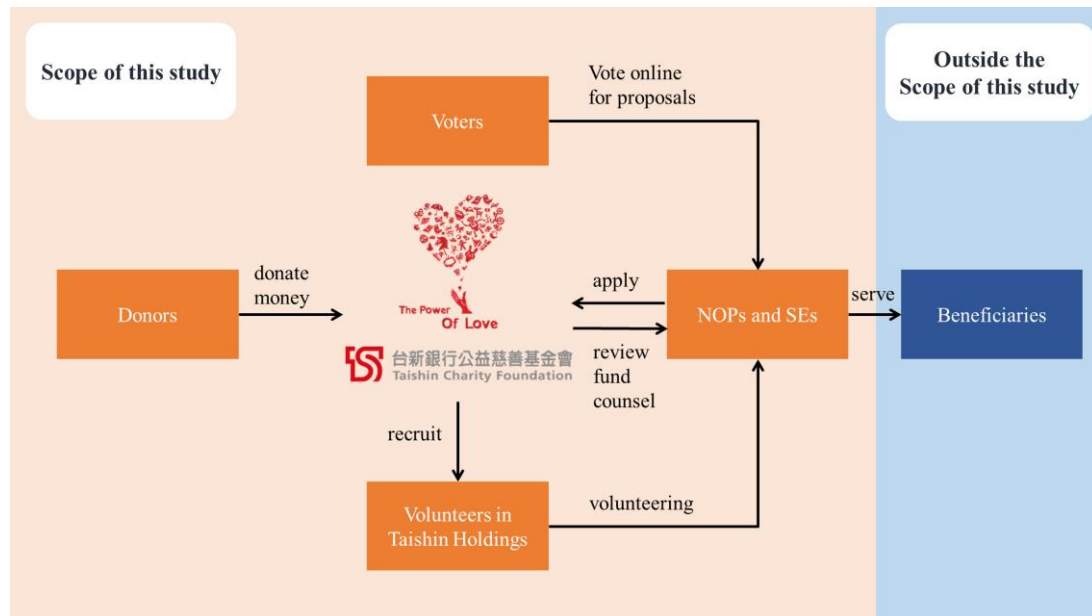


Figure 3 Role of stakeholders in the Power of Love Platform

2.2.1.2 Inclusion and exclusion of stakeholders

Subgroup identification steps

We elected to focus on five stakeholder groups, including the NPOs and SEs, staff in the NPOs and SEs, Taishin volunteers, donors, and voters. We then 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 the rule regarding how many people for each possible subgroup of each stakeholder group should be interviewed in Stage 1.
- Conduct interviews or questionnaires
- Compile and analyze all data collected from interviews or questionnaires
- 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 literature (Sun, 2006)¹, NPOs/SEs might experience different changes in terms of funded or unfunded (from TCF), organizational type (NPOs or SEs), project type, the number of times being funded by TCH, the number of times proposing to PLP, annual revenue, and number of employees. We collected all information of 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 strive to seek other resources 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 donation to offer services, while SEs must have business models to financially sustain themselves. Thus, we assumed that NPOs/SEs would have different outcomes. Third, since the PLP accepted diverse types of projects, including social welfare NPOs, cultural education NPOs, digital learning NPOs, social welfare SEs, regional revitalization SEs, rehabilitation SEs, impact media awards, and art and performance NPOs. It covered multiple beneficiaries, from the elderly, children, teenagers, the disadvantaged, etc., which might lead to different outcomes. In addition, we merged a few categories into one since they shared some common characteristics; for example, cultural education NPOs and digital learning NPOs were merged into educational NPOs; social welfare and elderly community were merged into social service NPOs.

- Staff in NPOs and SEs: According to literature (Schepers et al., 2005²; Mirvis and Hackett, 1983)³, the possible subgroups of staff in NPOs/SEs included 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 experience might matter more than other possible categories since the major problem of the social worker industry in Taiwan is that the turnover of social workers is high due to low payment (Chuang and Shieh, 2018)⁴. We interviewed each organization and its staff at the same time.

- Taishin volunteers: According to literature (Bekker and Wiepking, 2007)⁵, the possible subgroups of volunteers include age, gender, number of times joining PLP volunteering, position, year of services, service frequency, etc. According to our

¹ Sun, way, 2006 · The problems and strategies of nonprofit performance evaluation · Taiwan Journal of Political Science · 第 28 期 · 頁 162-202 ° (TSSCI) °

² Schepers, C., De Gieter, S., Pepermans, R., Du Bois, C., Caers, R., & Jegers, M. (2005). How are employees of the nonprofit sector motivated? A research need. *Nonprofit Management and Leadership*, 16(2), 191-208.

³ Mirvis, P. H., & Hackett, E. J. (1983). Work and work force characteristics in the nonprofit sector. *Monthly Labor Review*, 106(4), 3-12.

⁴ Chuang, C.C. & Shieh, C.W. (2018). *The potential killers of social workers and social work-the governmental policy of 33K. The Reporter*. Retrieved from: <https://www.twreporter.org/a/social-worker-turnover>

⁵ Bekkers, R., & Wiepking, P. (2007). Generosity and philanthropy: A literature review. Available at SSRN 1015507.

discussion with TCF and the volunteers' data provided by TCF, we originally expected that the number of times joining PLP would have a greater effect than other possible subcategories because some volunteers have been taking part in the PLP campaigns for several years. Interestingly and surprisingly, after we interviewed these volunteers, it was "managerial position" that mattered most for the material outcomes experienced by Taishin volunteers. That is, volunteers in managerial positions would experience "increased work performance" after joining the PLP, while non-managerial volunteers did not have this outcome.

- Donors: According to literature (Bekkers & Wiepking, 2011)⁶, the possible subgroups of donors are individual or organization, donation amount, number of times donating to TFC, age, gender, donation frequency (regular or one-time), and 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 amount of donation varies a lot, ranging from NTD \$25 to \$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 experienced. 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 are donation amount, number of times donating to TFC, age, gender, donation frequency (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, voters would experience an increased understanding of NPOs for which they voted, and they were motivated to show concern for similar social NPOs and SEs. We sent a short questionnaire to voters as a preliminary study to understand if they experienced any change after joining the PLP. 1,031 voter questionnaires were collected, and approximately 40% of respondents indicated they did change because of the PLP, while 60% showed no change. In addition, voters could not be engaged due to privacy settings and regulation. TCF could not reserve and collect voters' data for other purposes, so we could not obtain any historical records of voters. Therefore, voters are excluded from this study because they could not be reached and we could reasonably expect that they experienced no material impact. TCF was the host of the PLP and is regarded as the input provider, so this report did not examine changes in the TCF.

The above discussions are summarized in Table 1.

⁶ Bekkers, R., & Wiepking, P. (2011). Who gives? A literature review of predictors of charitable giving part one: Religion, education, age and socialisation. *Voluntary Sector Review*, 2(3), 337-365.

Table 1 List of inclusion and exclusion of stakeholders for PLP

Stakeholder	Potential Subgroups	Role		Include or Exclude
		Type	Description	
NPOs/ SEs	<ul style="list-style-type: none"> ■ Funded or unfunded ■ Number of times funded ■ Project type ■ Annual revenue ■ Number of previous times joining PLP ■ Number of employees 	<ul style="list-style-type: none"> ■ Direct stakeholder ■ Resource users ■ Beneficiary 	NPOs/SEs submitted proposals to TCF and passed the first-round of review. They published proposals on the PLP websites for online voting. Funded organizations refer to NPOs/SEs that won the online voting competition and received project funding.	Include (Have material changes)
Staff in NPOs/ SEs	<ul style="list-style-type: none"> ■ Work in the social sector ■ Gender ■ Age ■ Position 	<ul style="list-style-type: none"> ■ Direct stakeholder ■ Resource user ■ Beneficiary 	Staff in NPOs/SEs refers to staff and/or managers who joined the PLP. This group includes those who have been working in the social sector for over 10 years.	Include (Have material changes)
Taishin volunteers	<ul style="list-style-type: none"> ■ Gender ■ Number of times being volunteers ■ Position ■ Age ■ Gender ■ Years of services ■ Service frequency 	<ul style="list-style-type: none"> ■ Direct stakeholder ■ Resource provider 	TCF would hold the PLP and invite volunteers 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 to NPOs, proposal counseling on the phone, promotion campaign, volunteering, and flash mob events.	Include (Have material changes)
Donors	<ul style="list-style-type: none"> ■ Individual or corporation ■ Donation amount 	<ul style="list-style-type: none"> ■ Direct stakeholder 	Donors are the people who donated money to TCF.	Include (Have material changes)

	<ul style="list-style-type: none"> ■ Number of donations ■ Age ■ Gender ■ Frequency of donations 	<ul style="list-style-type: none"> ■ Resource provider 		
Voters	Not applicable	<ul style="list-style-type: none"> ■ Direct stakeholder ■ Resource provider 	Voters are the people who, using the PLP website during the one-month online voting period, voted for the proposals they preferred.	Voters cannot be reached due to privacy regulation. The PLP deleted all information after the PLP ended. Excluded.
Beneficiaries of NPOs/SEs	Not applicable	<ul style="list-style-type: none"> ■ Indirect stakeholder ■ Resource user 	Beneficiaries of NPOs/SEs are those who are served by funded NPOs/SEs in PLP.	Difficult to approach. Large population. Out of the scope of this report. Excluded.
Taishin Charity Foundation	Not applicable	<ul style="list-style-type: none"> ■ Direct stakeholder ■ Resource provider 	The host of PLP.	As input provider only

2.3 Stakeholder Engagement

2.3.1 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 (Table 2). The four-part engagement process would reduce the risk of sampling errors caused by the sampling process and enhance the reliability and validity of this report.

Table 2 Engagement methods for stakeholders

Engagement Method	Engagement purpose
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 that happened because of the intervention of PLP.
Questionnaire	The questionnaire was based on the results of preliminary interviews and was distributed at relatively large scale to stakeholders. The purpose was to verify inputs, chains of events, outcomes, financial proxies, and impact factors. The answers were collected to calculate SROI.
Verifying Outcomes	The calculation results were systematically compiled 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.
Verifying the report	Finally, the report was verified with representatives of each stakeholder group in order to finalize the writing.

2.3.2 Interview

2.3.2.1 The 10th PLP

In the forecasted SROI assured report of the 10th PLP, interviews were conducted to decide the number of interviewees according to possible subgroups. We asked for the statistics of each stakeholder group from TCF. After looking into the statistics of each possible subgroup category, we decided the number of interviewees for possible subgroups, which was statistically representative to verify outcomes of each subgroup according to subgroup statistics. But, when conducting interviews, we nevertheless collected information from all possible subgroups of each interviewee for further analysis.

To take NPOs/SEs as an example, in the interview, 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 for 10% of the population was less than 5, we interviewed 5 in order to collect sufficient information. For example, the number of unfunded SEs for the 9th PLP was 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 3 summarizes the stage 1 stakeholder engagement for the NPOs/SEs of the 10th PLP.

Table 3 Stage 1 stakeholder engagement for NPOs/SEs of the 10th PLP

Nonprofits/Social Enterprise Subgroup					Interviews			
Organization Type	Project Type	Pass First-round Review	Unfunded	Funded	Unfunded	Funded	Total	
Social enterprises	Agricultural Social welfare Rehabilitation	17	11	6	5	5	10	
Nonprofit organizations	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	

The data of 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 well-defined outcomes were merged and assigned a code. We counted the numbers for each event via the coding; that is, the number of stakeholders that mentioned this event was counted as one reference to judge the materiality of the chain of events and outcomes. We also cross examined whether the subgroup affected the chain of events and outcomes by running statistical tests to see if subgroups significantly affected specific outcomes to determine the well-defined 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," "increased accesses to resources," and "improved cohesion to affiliations." The unfunded organizations did not have the change of "increased service capacity," but had the changes of "increased accesses to resources," and "improved cohesion to affiliations." The finding matched with our original judgments on the possible subgroup for NPOs and SEs. Thus, this report ignored other possible subgroups of NPOs and SEs.

■ Staff in NPOs and 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, staff in NPOs/SEs with work experience in the social sector of less than 10 years indicated that they would sometimes "feel pressured" and "feel 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. Other possible subgroups were ignored in the analysis.

■ Taishin volunteers

The preliminary study showed that all volunteers experienced changes of "felt happier," "enhance interpersonal relationship," "enhanced coherence to Taishin," and "improved family relationships" regardless of any possible subgroups. However, volunteers interviewed in Stage 1 were found to differ in whether they were in a managerial position or not. Taishin volunteers who were managers appeared to increase work performance because of the PLP, but the PLP would not affect the changes of 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

We interviewed 20 donors, and 17 said that they experienced no change, while only 3 said they experienced the change of "felt 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.

Based on the above discussion, the stakeholders and subgroup list of the 11th PLP are summarized in Table 4.

Table 4 Stakeholders and subgroup list of the 11th PLP

Stakeholder	Subgroup	Number of People
NPOs/SEs	Funded organizations	170
	Unfunded organizations	132
Staff in NPOs/SEs who join PLP	Work experience in the social sector of over 10 years	295
	Work experience in the social sector of less than 10 years	726
Taishin volunteers	Managerial position	323
	Non-managerial position	499
Donors	Not applicable	3,277
Taishin Charity Foundation	Not applicable	1

2.3.2.2 The 11th PLP

After discussing with TCF, we realized that due to COVID-19, the 11th PLP's activities were mostly held online and therefore resembled the 10th PLP. The stakeholders who affected or were affected by the activities might therefore remain the same. Based on the assured report of the 10th PLP, we randomly selected stakeholders of the 11th PLP for phone and in-person interviews to verify if the subgroups and outcomes were similar to the 10th PLP. After the interview, we decided to leave stakeholder classification the same as the 10th PLP. Furthermore, we also asked all stakeholders how COVID-19 affected their experiences for the 11th PLP in the questionnaires.

2.3.3 Questionnaire

2.3.3.1 The 10th PLP

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

2.3.3.2 The 11th PLP

The questionnaires of the 11th PLP were based on the previous assured report, while some questions were paraphrased to improve the readability. Also, some questions about the indicators and financial proxies were adjusted to better capture the social value of the 11th PLP.

2.3.4 Verifying outcomes

2.3.4.1 The 10th PLP

We sent questionnaires to NPOs/SEs, staff in NPOs/SEs, volunteers of the 10th PLP as evidence to verify outcomes. Also, we talked to representative stakeholders to verify the analysis. The outcomes that stakeholders of the 11th PLP experienced were representative enough to express the material outcomes of the 11th cohort.

2.3.4.2 The 11th PLP

We sent questionnaires to NPOs/SEs, staff in NPOs/SEs, volunteers of the 11th PLP as evidence to verify outcomes. Also, we talked to representative stakeholders to verify the analysis. The outcomes that stakeholders of the 12th PLP experienced were representative enough to express the material outcomes of the 11th cohort.

Accordingly, Table 5 summarizes the number of interviews, the number of questionnaires, and the number of verifications for each stakeholder group.

Table 5 Stakeholder engagement list

Stakeholders	Subgroups	Number of stakeholders by subgroups	Number of interviews	Number of questionnaires	Number of verifications
NPOs/SEs	Funded	170	30	105	35
	Unfunded	132	15	8	8
Staff in NPOs/SEs	Worked in the social sector over 10 years	295	16	37	7
	Worked in the social sector less than 10 years	726	29	91	32
Taishin volunteers	Non-manager	499	10	51	10
	Manager	323	10	33	10
Donors	NA	3,277	20	81	81

Chapter 3: Mapping Inputs, Outputs, Outcomes, Indicators, and Financial Proxies

3.1 Inputs and Outputs

3.1.1. Inputs

The inputs refer to the resources utilized for the PLP from the perspective of stakeholders (including time, human resources, and funds). The PLP is an “annual” campaign, meaning that the inputs of each stakeholder were specifically invested for that year to hold activities and generate output. NPOs/SEs devoted time and human resources to take part in a series of PLP activities as well as to use funds to implement projects.

The inputs of NPOs/SEs and of their staff refer to time and human resources invested for that specific year to make proposals, join series activities of PLP, or implement proposed projects. NPOs/SEs need to write proposals to the PLP every year to join the PLP. Even for NPOs/SEs that have joined the PLP several times, they still invested time and human resources to apply for the 11th PLP. All PLP activities are held between the first-round review in the first year and November 30th in the second year. The PLP proposals from NPOs or SEs are the projects and budgets they plan to implement from January 1st to November 30th in the second year after they receive funding. The funding has to be used up 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 it was paid off by TCF funding, which was included in TCF’s inputs to avoid double counting. The inputs of unfunded NPOs/SEs are the time and human resources invested to join the PLP before first-round review. NPOs/SEs already had plenty of experience in writing proposals for fundraising, and the PLP application requirements were relatively simple, including a summary of 500 words, a background of 300 words, outlining the objectives in 400 words, the expected outcomes in 500 words, as well as the timeline and budget of the project. According to the interviews, 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 for all NPOs/SEs could be ignored. After receiving funding from the TCF, funded NPOs/SEs still spent time and human resources to implement their projects. Therefore, the input was \$54,672.48 (calculated as 3.38 full-time employees of funded NPOs involved in the 11th PLP*72.65 average hours spent on joining the 11th PLP per staff of funded NPOs/SEs*[based on a \$35,000 average monthly salary for social workers/4 weeks/5 days/8 hours per day]).

Every year, TCF must recruit Taishin volunteers for the volunteering activities of the PLP for that year. The inputs of Taishin volunteers were time spent on volunteering, which was calculated as the estimated total volunteering hours multiplied by the hourly

minimum wage. According to the questionnaires, the average number of volunteering hours for Taishin volunteers with non-managerial positions on the 11th PLP was 33.69 hours; the average number of volunteering hours spent on the 11th PLP for Taishin volunteers with managerial positions was 16.94 hours. The volunteering activities of the PLP did not require professional skills, and all volunteers joined the volunteering either off work in the weekday or in the weekend. Therefore, the inputs of Taishin volunteers were regarded as general volunteering and not regarded as extra work. The volunteers' inputs were valued by the hourly minimum wage instead of the average monthly salary in the financial industry. For the 11th PLP, the inputs of Taishin volunteers in non-managerial positions was estimated to be 33.69 volunteering hours multiplied by the hourly minimum wage (NTD\$160 effective on January 1, 2021), which equals NTD\$2,689,809.60. The inputs of Taishin volunteers in managerial position was estimated to be 16.94 volunteering hours multiplied by the hourly minimum wage (NTD\$160 effective on January 1, 2021), which equals NTD\$875,427.88.

Donors donated money to support the PLP, which was counted as donation inputs for TCF. Donor inputs referred to the total amount of money donated to the 11th PLP. 100% of the donation was given to TCF as the prize for those who won the most votes. The amount of donation of the 11th PLP was NTD\$35,400,000 (regarded as the input of TCF).

In addition, TCF was the host of the 11th PLP, and its inputs should include the estimated administration and operating expenses spent on the 11th PLP. The input of the 11th PLP included the administration and operating expenses of the 11th PLP. The majority of administration expenses 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 $\$170,000/\text{month} \times 14 \text{ months} \times 75\% = \$1,785,000$. Operating expenses of the 11th PLP included PLP website maintenance expenses of NTD\$1,220,000 and marketing expenses of NTD\$4,650,000. The inputs of TCF for the 11th PLP were estimated to be NTD\$7,655,000 (according to the financial report of TCF). The inputs of stakeholders are summarized in Table 6.

Table 6 Inputs of stakeholders

Stakeholder	Subgroup	Input		Source
		Type	Value (NT\$)	
NPOs/SEs	funded organizations	NA	54,672.48	interview and questionnaire
	unfunded organizations			
Staff in NPOs/SEs	work in the social sector of over 10 years		0.00	interview and questionnaire
	work in the social sector of less than 10 years			
Taishin volunteers	manager	Time and human resources	875,427.88	interview and questionnaire
	non-manager		2,689,809.60	
Donors	not applicable	money (donations used for the 11 th PLP counted in TCF's input to avoid double counting)	35,400,000.00	statistics from TCF
Taishin Charity Foundation	not applicable	money (administration and operating expenses spent for the 11 th PLP)	7,655,000.00	
Total			46,674,909.96	

3.1.2 Outputs

Outputs listed in Table 7 refer to the direct results of the 11th PLP's activities.

Table 7 Outputs of stakeholders of the 11th PLP

Stakeholder	Subgroup	Outputs
Nonprofits and social enterprises	funded	170 funded projects as follows: <ul style="list-style-type: none"> ■ Social welfare-NTD\$500,000: 29 projects ■ Social welfare-NTD\$250,000: 40 projects ■ Social welfare-NTD\$100,000: 72 projects ■ Culture education: 11 projects ■ Regional revitalization: 2 projects ■ Digital learning: 3 projects ■ Social welfare social enterprises: 2 projects ■ Rehabilitation and independent living: 2 projects ■ Hope Media: 14 projects
	unfunded	132 unfunded projects as follows: <ul style="list-style-type: none"> ■ Social welfare-NTD\$500,000: 39 projects ■ Social welfare-NTD\$250,000: 43 projects ■ Social welfare-NTD\$100,000: 23 projects ■ Culture education: 8 projects ■ Regional revitalization: 2 projects ■ Digital learning: 3 projects ■ Social welfare social enterprises: 4 projects ■ Rehabilitation and independent living: 1 project ■ Hope Media: 9 projects
Staff in NPOs/SEs	work in the social sector of over 10 years	170 funded projects 132 unfunded projects
	work in the social sector of less than 10 years	
Taishin volunteers	non-manager	Attended 70 volunteering activities Attended 5,648 hours of volunteering activities
	manager	
Donors	Donation	Funded 170 projects 3277 donation transactions

3.2 Outcomes

Outcomes refers to changes observed in stakeholders resulting from the intervention, such as increases 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 be unable to explicitly express their changes. This section discusses the theory of change, chains of events, and outcomes of NPOs and SEs, staff in NPOs and SEs, Taishin volunteers, and donors.

3.2.1 Theory of Change

The theory of change examines the overall causal relationship and demonstrates changing procedures incurred on 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 of stakeholders have happened. Through the application of the logical model, we draw a chain of results to demonstrate the logical relationship between inputs, outputs, and outcomes from the perspective of stakeholders.

Funded NPOs/SEs devoted time and human resources to join the PLP and 170 got their proposals funded. Funded organizations received funding to implement proposals and experienced outcomes of “increased main beneficiaries/clients,” “improved service quality,” “increased access to resources,” and “increased coherence to their affiliations” because of the PLP. Unfunded NPOs/SEs devoted time and human resources to join the PLP but 132 proposals failed to get funding. Even though unfunded organizations did not secure funding, they still experienced outcomes of “increased access to resources,” and “increased coherence to their affiliations” after the process of proposing to the PLP. All staff in NPOs/SEs took time and human resources to join the PLP. Staff in NPOs/SEs experienced outcomes of “enhanced self-esteem,” “enhanced sense of work 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 would often feel pressured and frustrated throughout the process of joining the PLP. Taishin volunteers took time and human resources to join volunteering activities, and got the outputs of volunteering hours and volunteering times. Volunteering activities allowed all volunteers to experience positive changes of “felt happier,” “enhanced interpersonal relationship,” “increased business,” “enhanced coherence to Taishin,” and “improved family relationship.” However, volunteering activities only allowed manager-volunteers to experience changes of “increase business.” Donors donated money and “felt happier” after giving to the TCF. The above discussion is summarized in Table 8.

Table 8 Theory of change for each stakeholder group

Stakeholders	Subgroups	Inputs	Outputs	Outcomes
NPOs/SEs	Funded organizations	time and human resources	170 funded proposals 132 unfunded proposals	Increased main beneficiaries/clients Improved service quality Increased access to resources Increased coherence to their affiliations
	Unfunded organizations			Increased access to resources Increased coherence to their affiliations
Staff in NPOs/SEs	Work in the social sector for over 10 years	time and human resources		Enhanced self-esteem Enhanced sense of work achievement Increased online marketing capacities Increased helping behavior Improved interpersonal relationships
	Work in the social sector for less than 10 years			Enhanced self-esteem Enhanced sense of work achievement Increased online marketing capacities Increased helping behavior Improved interpersonal relationships Felt pressured Felt frustrated
Taishin volunteers	Manager	time and human resources	70 volunteering activities 5,648 hours of volunteering activities 1280 participants	Felt happier Enhanced interpersonal relationship Increased business Enhanced coherence to Taishin Improved family relationship
	Non-manager			Felt happier

				Enhanced interpersonal relationships Enhanced coherence to Taishin Improved family relationships
Donors	Not applicable	money (all donation used for the 11 th PLP as the award prize)	3277 donation transactions	Felt happier
Taishin Charity Foundation	Not applicable	money (administration and operating expenses spent for the 11 th PLP)	170 funded projects 132 unfunded projects	

3.2.2 Project Outcomes

Outcomes refers to the impact of activity interventions on stakeholders, which are derived from the logical model under the theory of change to demonstrate the overall causal relationship between inputs, outputs, outcomes, and how the changes of stakeholders have happened. The project understands changes on stakeholders not only via interviews and questionnaires, but also with reference to SROI reports and research papers related to similar topics. This ensures that potential major outcomes and negative outcomes are not omitted, and enables us to clearly analyze the evidence of the outcomes.

3.2.2.1 Literature review

Since TCF is an intermediary nonprofit organization, we refer to literature regarding the relationship between intermediary organizations and subsidized NPOs and how the subsidies affect subsidized NPOs in all organizational aspects. Since the literature in Taiwan lacks TCF or PLP as case studies, we searched for the literature of United Way of Taiwan (Chen, 2006⁷; Jhow, 2007⁸; Jhow & Lai, 2005⁹; Feng, 2005¹⁰; Wang & Chen, 2009¹¹), which is likewise a well-known intermediary nonprofit in Taiwan. We also refer to the assured SROI report of United Way of Taiwan 2017.

The literature review is informative to build up an understanding and background knowledge of stakeholders in this report. After reading the literature, we anticipated that stakeholders might include funded and unfunded organizations, staff in the organizations, Taishin volunteers, donors, and voters. Supposedly, the funded organizations would be the stakeholders that experienced the most changes because the TCF's funds allowed them to buy equipment and implement their projects. It further improved their service quality, mitigated their financial burdens, and increased possibilities to get public attention to raise funds. This is consistent with the result of this report in that NPOs/SEs rated "improved service capacity" and "increased access to resources" as the most important outcomes. The staff in NPOs/SEs were also expected to experience personal changes, such as improved professional skills in fundraising, project planning, project management, etc. This report found that those staff also obtained a sense of achievement and self-esteem after joining the PLP; however, some staff expressed that they suffered from work pressure, something that

⁷ Chen, Wen Liang (2006), Resource Mobilization and Community Impact"--The Social Welfare Resource Network from the Viewpoints of Global Standard for United Way Organizations, Community Development Bulletin, 115, 161-172 .

⁸ Jhou, Wun Jhen (2007), Nonprofit Organization Adopt Resources--A Case Study of United Way Taiwan and Business, Community Development Bulletin, 118,101-111.

⁹ Jhou, Wun Jhen & Lai, Chin Lien (2005), The Current Status and Application of Information Technology Use in Taiwan NPO--A Case Study of United Way Taiwan, Community Development Bulletin , 111, 68-82 .

¹⁰ Feng, Mei-Chu (2005), The Governance of Nonprofit Social Welfare Resource Intermediary Organization - A Case Study of United Way Taiwan, 1-116.

¹¹ Wang, Tsyr & Chen, Wen Liang (2009), Funding Relationship between United Way Taiwan and Nonprofits-An Empirical Investigation, Taiwanese Social Work Journal,6,13-35.

was especially visible in those working for small NPOs with limited 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 stakeholders. In addition, we usually offered interviewees the interview outline beforehand so that interviewees could prepare for it in advance.

3.2.2.2 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, chains of events, outcomes, financial proxies, and impact factors. Generally, we first 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?” “What next?” or “What change is more important to you?” to clarify the well-defined outcome for stakeholders. Third, we would usually repeat the positive and negative outcomes interviewees mentioned and would ask interviewees if our understanding was correct. Then, we followed with a question: “Are there any other changes you experienced that 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 found in the literature. Therefore, we were able to ensure that we did not have major omissions for outcomes. The chain of events and well-defined outcomes are described as follows.

3.2.3 Stakeholder, Outcome, and chain of events

The chain of events for each stakeholder group is summarized in Table 9.

Table 9 Summarized chain of events

Stakeholder	Subgroup	Outcome	Summarized Chain of Events
		Type	
Nonprofits and social enterprises	Funded organizations	Increase main beneficiaries and clients	<ul style="list-style-type: none"> ■ Increase financial access → Increase the human resources and supplies needed for project execution → Increase main service beneficiaries and clientele
		Improve service quality	<ul style="list-style-type: none"> ■ Increase financial access → Increase the human resources and supplies needed for project execution → Increase service beneficiaries, clientele, and service categories → Improve service quality ■ Increase financial access → Reduce the time and human resources → required to raise funds on their own → Be able to focus on services → Improve service quality ■ Increase financial access → Mobilize more people to vote for their projects and promote their organizations → More interaction with beneficiaries, clients, supporters, to enhance cooperation and unity → Improve service quality ■ Beneficiaries, parents, supporters, and the public vote more positively → Enhance the trust of beneficiaries for organization → Increase communication with beneficiaries/clients → Improve service quality

		Increased access to resources	<ul style="list-style-type: none"> ■ 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, 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 → Increased chances to discuss, network, communicate and cooperate with other organizations → Increased access to resources
		Increase coherence to their affiliations	<ul style="list-style-type: none"> ■ Increase internal communication → Colleagues understand more about the organization and have a mutual goal → The working atmosphere of organization has become more harmonious → Increase 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 coherence to their affiliation
	Unfunded organizations	Increased access to resources	<ul style="list-style-type: none"> ■ 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

			<p>→ Increased chances to, to discuss, network, communicate and cooperate with other organizations → Increased access to resources</p>
		Increase employees' coherence to their affiliations	<ul style="list-style-type: none"> ■ 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 who join PLP	Work in the social sector over 10 years	Enhance self-esteem	<ul style="list-style-type: none"> ■ 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
		Enhance sense of work achievement	<ul style="list-style-type: none"> ■ 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 work achievement ■ Increasingly 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 work achievement

		<p>Increase online marketing capacities</p>	<ul style="list-style-type: none"> ■ 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, join more events → Teach more people how to vote via online voting system → Increase online marketing skills
		<p>Increase helping behavior</p>	<ul style="list-style-type: none"> ■ Reach out to more people and events → Feel in good mood because the platform went well and the beneficiaries/clientele feel 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 → Do more to help others ■ Reach out to more people and events → More concerned about Taiwan social issues and problems → Enhance the understanding of NPOs/SEs → <u>Increasingly cherish what you have</u> → Enhance the willingness to help or serve others → Do more to help others ■ Reach out to more people and events → More concerned about Taiwan social issues and problems → Enhance the understanding of NPOs/SEs → <u>Improved sense of empathy</u> → Enhance the willingness to help or serve others → Do more to help others
		<p>Improve interpersonal relationship</p>	<ul style="list-style-type: none"> ■ Reach out to more people in different events → Form the habits of volunteering → Life becomes more fulfilling → Acquaint with more friends → Improve interpersonal relationship ■ Reach out to more people in different events → Acquaint with more friends → Improve interpersonal relationship

	Work in the social sector less than 10 years	Enhance self-esteem	<ul style="list-style-type: none"> ■ 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 fulfill work → Earn praises from direct and indirect supervisors → Feel able to help more people → Enhance self-esteem
		Enhance sense of work achievement	<ul style="list-style-type: none"> ■ 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 work achievement ■ Increasingly 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 work achievement
		Increase online marketing capacities	<ul style="list-style-type: none"> ■ Dare to express yourself and persuade others → Enhance personal storytelling ability → Manage to earn more resources to vote for projects online → Increase online marketing skills ■ Dare to express yourself and persuade others → Enhance personal storytelling ability → Manage to earn more resources to vote for projects online → Successfully earn more resources for organizations online → Stimulate the leaders and managers to develop online marketing strategies for affiliations → Being assigned to learn online marketing capacities → Increase online marketing skills ■ Connect with different people and attend more events to promote our project → Teach more people how to vote via online voting system →

			More familiar with digital devices → Increase online marketing skills
		Increase helping behavior	<ul style="list-style-type: none"> ■ Reach out to more people and events → Use the PLP fund to execute project → Witness that the beneficiaries/clientele being served and feeling satisfied → Motivated to interact and communicate with others → Share more with others and help each other → Do more to help others ■ Reach out to more people and events → More concerned about Taiwan social issues and problems → Enhance the understanding of NPOs/SEs → Cherish what you have → Enhance the willingness to help or serve others → Do more to help others ■ Reach out to more people and events → More concerned about Taiwan social issues and problems → Enhance the understanding of NPOs/SEs → Improved sense of empathy → Enhance the willingness to help or serve others → Do more to help others
		Improve interpersonal relationship	<ul style="list-style-type: none"> ■ 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 ■ Reach out to more people and events → Acquaint with more friends → Enhance the willingness to help or serve others
		Feel pressured	<ul style="list-style-type: none"> ■ Difficult to canvass for online vote → Strive to promote the project and canvass for online votes → Increase workload and reduce the time to service beneficiaries → Feel pressured ■ Difficult to canvass for online vote → Strive to promote the project and canvass for online votes → Feel sorry for colleagues who have supported for the platform → Feel pressured
		Feel frustrated	<ul style="list-style-type: none"> ■ Feel difficult to canvass for online vote → Strive to promote the platform and canvass for online votes → Feel spending too much time and efforts for online voting competition → Fail to get funding or fail to have enough votes → Feel depressed
Taishin	Non-manager	Feel happier	<ul style="list-style-type: none"> ■ Feel touched after reaching needier people and realize the plight of NPOs →

volunteers			<p>Share volunteering experiences to clientele → Help match the needs of clients and NPOs for volunteering and donation → Have better relationship with clients → Being praised by friends, and Make more new friends → Do more to help others → Feel happier</p> <ul style="list-style-type: none"> ■ 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 for volunteering and donation → Have better relationship with clients → Being praised by friends, and make more new friends → Do more to help others → Observe the bright side of the society → Feel happier ■ Feel touched after reaching needier people and realize the plight of NPOs for volunteering and donation → Know more about the operation and the real needs of NPOs → Do more to help others → Feel happier ■ Feel touched after reaching more needy people and realize the plight of NPOs for volunteering and donation → Know more about the operation and the real needs of NPOs → Realize a small act can help others → Feel needed, satisfied, the sense of accomplishment → Encourage more friends and colleagues volunteering or join charitable events → Feel happier
		Improve interpersonal relationship	<ul style="list-style-type: none"> ■ 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 with clientele → Help match clientele's

			<p>needs and NPOs for volunteering and donation → Have better relationship with clientele → Improve Interpersonal Relationship</p> <ul style="list-style-type: none"> ■ Feel touched after reaching needier people and realizing 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
		Enhance coherence to Taishin	<ul style="list-style-type: none"> ■ Allow family to join charitable events and understand 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 → Enhance coherence to Taishin
		Improve family relationship	<ul style="list-style-type: none"> ■ Allow family to join charitable events and understand charity → Family know understand and witness the unjust and unequal in the society → Family supports volunteering → Family members’ behaviors have changed, such as being more helpful, having more time to interact and discuss with each other → Improve family relationship ■ Allow family to join charitable events and understand 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, having more time to interact and discuss with each other → Improve family relationship ■ Allow families to join charitable events and understand charity → Enhance families’ empathy → Family members’ behaviors have changed, such as

			<p>being more helpful, having more time to interact and discuss with each other → Improve family relationship</p> <ul style="list-style-type: none"> ■ Allow family to join charitable events and understand 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, having more time to interact and discuss with each other → Improve family relationship
	Manager	Feel happier	<ul style="list-style-type: none"> ■ 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 for volunteering and donation → Have better relationship with clients → 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 → Praised by friends and make more new friends → More willing to help others, such as donate money or spend time on volunteering → Observe the bright side of 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 for volunteering and donation → 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

		<p>Improve Interpersonal Relationship</p>	<ul style="list-style-type: none"> ■ 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 → Know the art of communication → Improve Interpersonal Relationship ■ Feel touched after reaching needier people and realizing 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 realizing the plight of NPOs → Share volunteering experiences with 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 interdepartmental cooperation → Improve coordination and communication capability → Improve Interpersonal Relationship
		<p>Increase business</p>	<ul style="list-style-type: none"> ■ Feel touched after reaching needier people and realize the plight of NPOs → Feel good towards ourselves, and feel contented, calm, and tranquil internally → Enhance confidence → Improve work efficiency → Increase business ■ 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 for volunteering and donation → Have better relationship

			<p>with clientele → Clients willing to do more business with us → Increase business</p>
		Enhance coherence to Taishin	<ul style="list-style-type: none"> ■ Allow family to join charitable events and understand 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
		Improve family relationship	<ul style="list-style-type: none"> ■ Allow family to join charitable events and understand charity → Family 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, having more time to interact and discuss with each other → Improve family relationship ■ Allow family to join charitable events and understand 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, having more time to interact and discuss with each other → Improve family relationship ■ Allow families to join charitable events and understand charity → Enhance families’ empathy → Family members’ behaviors have changed, such as being more helpful, having more time to interact and discuss with each other → Improve family relationship
Donors	NA	Feel Happier	<ul style="list-style-type: none"> ■ Understand the objectives and mechanism of the 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 used more widely and effectively via the PLP → 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 used more widely and effectively via Taishin platform → Realize their wishes to help small NPOs → Feel Happier

3.3 Materiality

Table 10 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 judgment – “Is this outcome related to your policies, your stakeholders, work of peers, societal norms, or short-term financial impacts?” Significance refers to quantitative judgment – “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; that is, they pass the relevance test. The significance test was referred to the “percentage of people experiencing the described outcome” and the “percentage of change per stakeholder.” Each outcome did not need to pass both thresholds. When we verified well-defined outcomes with stakeholders, the interviewees said that even if the percentage 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 percentage of people experiencing the described change was 6.06%, while the threshold percentage of positive change per stakeholder was set at 0.78%.

Table 10 Materiality screens for outcomes by stakeholders

Stakeholder	Sub-group	Outcome	Relevance	Percentage of people with changes	Percentage of change per stakeholder
NPOs/SEs	Funded	Increased main beneficiaries/clients	✓	62.86%	NA
		Improved service quality	✓	60.00%	13.16%
		Increased access to resources	✓	79.05%	NA
		Increased coherence to their affiliations	✓	43.81%	11.81%
	Unfunded	Increased access to resources	✓	87.50%	NA
		Increased coherence to their affiliations	✓	25.00%	3.70%
Staff in NPOs/SEs who join PLP	Work in the social sector over 10 years	Enhanced self-esteem	✓	45.95%	7.70%
		Enhanced sense of work achievement	✓	72.97%	20.37%
		Improved online marketing capacities	✓	45.95%	21.47%
		Increased helping behavior	✓	70.27%	7.69%
		Improve	✓	51.35%	26.94%

		interpersonal relationship			
	Work in the social sector less than 10 years	Enhanced self-esteem	✓	36.26%	8.75%
		Enhanced sense of work achievement	✓	61.54%	18.86%
		Improved online marketing capacities	✓	34.07%	18.82%
		Increased helping behavior	✓	65.93%	4.03%
		Improved interpersonal relationship	✓	32.97%	16.25%
		Felt pressured	✓	26.37%	4.04%
		Felt frustrated	✓	4.40%	1.67%
Taishin volunteers		Non-manager	Felt happier	✓	72.55%
	Enhanced interpersonal relationship		✓	41.18%	8.06%
	Enhanced coherence to Taishin		✓	49.02%	4.51%
	Improved family relationship		✓	7.84%	0.78%
Taishin volunteers	Manager	Felt happier	✓	81.82%	12.41%
		Enhanced interpersonal relationship	✓	24.24%	10.67%
		Increased business	✓	6.06%	NA
		Enhanced coherence to Taishin	✓	48.48%	5.58%
		Improved family relationship	✓	21.21%	14.73%
Donors		Felt happier	✓	97.53%	10.21%

The questionnaire asked “Did you/your organization experience this change after participating in the 11th PLP?” and followed with one open question: “Have you/your organization experienced negative or positive changes that you did not mention in the previous part of the questionnaire?” Table 11 shows stakeholders’ experience changes.

Table 11 Percentage of stakeholders experiencing changes

Stakeholders	Sub-groups	Outcomes	Did not agree (no change)	Agree (have change)	
NPOs/SEs	Funded	Increased main beneficiaries/clients	37.14%	62.86%	
		Improved service quality	40.00%	60.00%	
		Increased access to resources	20.95%	79.05%	
		Increased coherence to their affiliations	56.19%	43.81%	
	Unfunded	Increased access to resources	12.50%	87.50%	
		Increased coherence to their affiliations	75.00%	25.00%	
Staff in NPOs/SEs who join PLP	Work in the social sector over 10 years	Enhanced self-esteem	54.05%	45.95%	
		Enhanced sense of work achievement	27.03%	72.97%	
		Improved online marketing capacities	54.05%	45.95%	
		Increased helping behavior	29.73%	70.27%	
		Improved interpersonal relationship	48.65%	51.35%	
	Work in the social sector less than 10 years	Enhanced self-esteem	63.74%	36.26%	
		Enhanced sense of work achievement	38.46%	61.54%	
		Improved online marketing capacities	65.93%	34.07%	
		Increased helping behavior	34.07%	65.93%	
		Improved interpersonal relationship	67.03%	32.97%	
		Felt pressured	73.63%	26.37%	
		Felt frustrated	95.60%	4.40%	
	Taishin volunteers	Non-manager	Felt happier	27.45%	72.55%
			Enhanced interpersonal relationship	58.82%	41.18%
Enhanced coherence to			50.98%	49.02%	

		Taishin		
		Improved family relationship	92.16%	7.84%
Taishin volunteers	Manager	Felt happier	18.18%	81.82%
		Enhanced interpersonal relationship	75.76%	24.24%
		Increased business	93.94%	6.06%
		Enhanced coherence to Taishin	51.52%	48.48%
		Improved family relationship	78.79%	21.21%
Donors		Felt happier	2.47%	97.53%

3.4 Duration

Duration is the period of time that an outcome lasts after the intervention ends. The duration of each outcome in this report was primarily calculated according to the subjective information from interviews and questionnaires. We asked stakeholders to evaluate how long the well-defined outcome would last “after the 11th PLP ended” when we conducted the preliminary study, interviews, and questionnaires. We emphasized that the baseline of duration for each outcome started from “the end of the 11th 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 2.82 years, showing the lasting impact of the PLP on stakeholders.

The duration of all NPOs/SEs outcomes was 2.67 years (3.5 years on average for funded organizations and 1 for unfunded organizations). For funded NPOs and SEs, the longest duration was 4 years for “improved service quality” and “increased employees’ coherence to their affiliation”; the outcomes “increased main beneficiaries/clients” and “increased access to resources” each lasted for 3 years. As for unfunded NPOs and SEs, the duration was 1 year for both “increased access to resources” and “increase coherence to their affiliation.” Each organization needs to reapply for the PLP every year, but outcomes for all NPOs/SEs last for more than 1 year. Although PLP was an annual event, this report found that the positive outcomes that funded NPOs/SEs experienced last for at least 3 years after the PLP’s conclusion, which is longer than the result of the 10th PLP.

The mean duration for staff in NPOs/SEs with work experience in the social sector of over 10 years is 3 years while the mean of duration of those of less than 10 years was about 3.14 years. For those in the “over 10 years” cohort, the longest duration was “increased helping behavior,” which seemed to last for up to 4 years. The outcome “improved interpersonal relationship” seemed to last for up to 3 years, which was the longest period of time for staff in NPOs/SEs who join PLP 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 with work experience in the social sector of less than 10 years, the negative outcomes “felt pressured” lasted for 3 years and “felt frustrated” lasted for 2 years. It was informative that even though the PLP was an annual event, the negative changes seemed to be highly related to heavy workload, which would not cease when the PLP ended due to the intensive efforts during the 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.

The mean duration for volunteers from Taishin was 2.6 years for manager volunteers and 2.75 for non-manager volunteers. The longest duration of outcomes for volunteers in a managerial position would be “enhanced interpersonal relationships,” “increased business,” and “enhanced coherence to Taishin.” Interestingly, for Taishin volunteers in a managerial position, “increased

business” was the outcome that non-managerial volunteers did not have and were found to show durations of up to 3 years. During phone interviews, manager volunteers specified that “increased business” was crucial to them in comparison to any other outcomes because it directly affected their annual performance review. Interestingly, most managers had been taking part in the PLP for years, and this might be a motivation for managers to continue to volunteer for the PLP. Overall, for non-manager volunteers, “felt happier,” “enhanced interpersonal relationship,” “enhanced coherence to Taishin,” and “enhanced family relationship” lasted for 2 to 3 years after the PLP ended, meaning the PLP influenced volunteers internally and spiritually, and 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 sensitivity analysis to see if the SROI would be significantly affected. The above discussion is summarized in Table 12.

Table 12 Duration for each outcome

Stakeholder	Subgroup	Outcome	Duration
NPOs/SEs	Funded	Increased main beneficiaries/clients	3
		Improved service quality	4
		Increased access to resources	3
		Increased coherence to their affiliations	4
	Unfunded	Increased access to resources	1
		Increased coherence to their affiliations	1
Staff in NPOs/SEs who join PLP	Work in the social sector for over 10 years	Enhanced self-esteem	3
		Enhanced sense of work achievement	3
		Increased online marketing capacities	2
		Increased helping behavior	4
		Improved interpersonal relationships	3
	Work in the social sector for less than 10 years	Enhanced self-esteem	3
		Enhanced sense of work achievement	3
		Increased online marketing capacities	3
		Increased helping behavior	4

		Improved interpersonal relationships	4
		Felt pressured	3
		Felt frustrated	2
Taishin volunteers	Non-manager	Felt happier	3
		Enhanced interpersonal relationship	2
		Enhanced coherence to Taishin	3
		Improved family relationship	3
	Manager	Felt happier	2
		Enhanced interpersonal relationships	3
		Increased business	3
		Enhanced coherence to Taishin	3
		Improved family relationships	2
	Donors	NA	Felt happier

3.5 Indicators

3.5.1 The 10th PLP

In the SROI framework, the indicator serves as 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. We referred to literature, interviews, and questionnaires to explore appropriate indicators. We read literature to understand possible outcomes and indicators for each stakeholder group. During the interview, we asked interviews to specify subjective and/or objective indicators to verify whether or not an outcome occurred. This report primarily used the professional scale as the subjective indicator for most outcomes.

In the assured report of the 10th PLP, we compiled information of indicators and outcomes from all interviewees in the preliminary study and the interview, which enabled us to find suitable objective and subjective indicators for outcomes based on interviews and literature. First, during the interview, we asked interviewees to give us some examples of the final outcomes they experienced as evidence (for example, the indicators of “enhanced interpersonal relationships” of Taishin volunteers, including “made new friends,” “had more conversations with friends,” and “less likely to get angry with friends or colleagues”).

Second, in the Questionnaire, a professional scale was used for most outcomes to verify the

outcome based on the results of interviews, especially for intangible, psychological, and attitudinal outcomes. Each respondent was required to provide two scores: the first score from “before joining the PLP” and the second score from “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 12.

We deleted invalid answers in instances where the respondent said that they experienced change, but the scale showed no change. 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) were the same on the Rosenberg Self-esteem Scale, which meant this interviewee experienced no change for this outcome. These unreasonable answers were removed from calculations.

3.5.2 The 11th PLP

The result of the assured report of the 10th PLP had been verified when we conducted interviews and questionnaires for the 11th PLP. The majority of objective indicators were identical of the 10th PLP, while subject to minor changes in wording and expressions after the assistance of TCF (e.g., removing redundant words to shorten sentences in order to raise response rate). To better measure the depth of change for the 11th PLP, we modified indicators of a few outcomes (e.g., “increased main beneficiaries/clients” and “improved service quality” for funded NPOs/SEs, and “increased helping behavior” for the staff in NPOs/SEs). Indicator list for each outcome of stakeholders is summarized in Table 13.

Table 13 Indicator list for each outcome of stakeholders

Stakeholder	Subgroup	Outcome	Indicator
NPOs/SEs	Funded	Increased beneficiaries/clients	<p>【Objective indicator】 66 organizations reporting that they increased beneficiaries/clients after participating in the 11th PLP.</p>
		Improved service quality	<p>【Objective indicator】 63 organizations reporting that they improved service quality after participating in the 11th PLP.</p> <p>【Subjective indicator】 According to the multi-item scale to measure service quality for NPOs (Vaughan and Shiu, 2001)¹², please indicate whether you “strongly disagree,” “disagree,” “feel neutral,” “agree,” or “strongly agree” towards the following questions before and after participating in the 11th PLP.</p> <ol style="list-style-type: none"> 1. The organization can obtain the necessary hardware facilities, human resources, equipment, communication equipment, and services. 2. The organization provides information, advice support, and possibly financial resources to clients/clients. 3. Organization employees can provide immediate and instant services. 4. The organization will actively handle beneficiaries’/clients’ complaints. 5. The organization provides flexible services to meet the individual needs of beneficiaries/clients. 6. Staff are polite and courteous towards beneficiaries/clients. 7. Staff are willing to listen to beneficiaries’/clients’ perspectives. 8. Staff will communicate in a language that beneficiaries/clients can understand. 9. The organization has the ability to provide the services required by beneficiaries/clients and clearly presents the contract and related conditions.

¹² Vaughan, L., & Shiu, E. (2001). ARCHSECRET: a multi-item scale to measure service quality within the voluntary sector. *International Journal of Nonprofit and Voluntary Sector Marketing*, 6(2), 131-144.

			<p>10. The organization has the necessary human resources for the job.</p> <p>11. The organization can provide a variety of services to meet the changing needs of individual beneficiaries/clients.</p> <p>12. Employees can provide their promised and appropriate services.</p> <p>13. The organization provides reliable services that do not change over time.</p> <p>14. The employee's behavior is trusted by the beneficiaries/clients and the beneficiaries/clients have confidence in the employee.</p>
		Increase access to resources	<p>【Objective indicator】 After participating in the 11th PLP,</p> <ol style="list-style-type: none"> 1. 83 organizations reporting that they received funding 2. 20 organizations reporting that they received donated supplies/in-kind donation. 3. 8 organizations reporting that they received human resources. 4. 16 organizations reporting that they received volunteering. 5. 12 organizations reporting that they received TV reporting. 6. 21 organizations reporting that they got more online news. 7. 29 organizations reporting that they had more Facebook fans.
		Increase coherence to their affiliations	<p>【Objective indicator】 46 organizations reporting that they have increased [employees' coherence to their affiliations] after participating in the 11th PLP.</p> <p>【Subjective indicator】 According to Wendt et al. (2009)¹³, Please evaluate the status of [your coherence to their affiliation] before and after participating in the 11th PLP? Please answer your status to each item below (strongly disagree, disagree, feel neutral, agree, strongly agree).</p> <ol style="list-style-type: none"> 1. There is a friendly atmosphere among people. 2. People in my work group trust each other.

¹³ Wendt, H., Euwema, M. C., & Van Emmerik, I. H. (2009). Leadership and team cohesiveness across cultures. *The Leadership Quarterly*, 20(3), 358-370.

			<p>3. People are warm and friendly.</p> <p>4. People trust each other with respect.</p> <p>5. People work well together as a team.</p> <p>6. People cooperate with each other.</p> <p>7. People are willing to share resources.</p> <p>8. People almost always say good things about their team.</p> <p>9. People are proud to belong to the group.</p>
	Unfunded	Increase access to resources	<p>【Objective indicator】</p> <p>After participating in the 11th PLP,</p> <p>1. 2 organizations reporting that they received funding</p> <p>2. 5 organizations reporting that they received donated supplies/in-kind donation</p> <p>3. 1 organization reporting that they received volunteering.</p>
		Increase coherence to their affiliations	<p>【Objective indicator】</p> <p>2 organizations reporting that they have increased [employees' coherence to their affiliations] after participating in the 11th PLP.</p> <p>【Subjective indicator】</p> <p>According to Wendt et al. (2009)¹⁴, Please evaluate the status of [your coherence to their affiliation] before and after participating in the 11th PLP? Please answer your status to each item below (strongly disagree, disagree, feel neutral, agree, strongly agree).</p> <p>1. There is a friendly atmosphere among people.</p> <p>2. People in my work group trust each other.</p> <p>3. People are warm and friendly.</p> <p>4. People trust each other with respect.</p> <p>5. People work well together as a team.</p> <p>6. People cooperate with each other.</p>

¹⁴ Wendt, H., Euwema, M. C., & Van Emmerik, I. H. (2009). Leadership and team cohesiveness across cultures. *The Leadership Quarterly*, 20(3), 358-370.

			<p>7. People are willing to share resources. 8. People almost always speak well of it. 9. People are proud to belong to the group.</p>
Staff in NPOs/SEs who join PLP	Work in the social sector over 10 years	Enhance self-esteem	<p>【Objective indicator】 17 organizations reporting that they have enhanced self-esteem after participating in the 11th PLP? 【Subjective indicator】 According to Rosenberg self-esteem scale, please evaluate your status of self-esteem before and after participating in the 11th PLP? Please answer your status to each item below (strongly disagree, disagree, feel neutral, 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.</p>
		Enhance sense of work achievement	<p>【Objective indicator】 27 organizations reporting that they have enhanced sense of achievement after participating in the 11th PLP? 【Subjective indicator】 Please evaluate the status of [sense of achievement]¹⁵ of your organization before and after participating in the 11th PLP. Situation scores range from 1 to 5, with 1 being the worst and 5 being the best.</p>

¹⁵ Four items to access sense of achievement are referred to The Work Values Inventory by Super (1973). Super, D. E. (1973). The Work Values Inventory.

			<ol style="list-style-type: none"> 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	<p>【Objective indicator】 17 organizations reporting that they have enhanced [online marketing capacities] after participating in the 11th PLP?</p> <p>【Subjective indicator】 Please evaluate the status of [online marketing capacities]¹⁶ of your organization before and after participating in the 11th PLP. Situation scores range from 1 to 5, with 1 being the worst and 5 being the best.</p> <ol style="list-style-type: none"> 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 (of the relevant department). 9. Analyze marketing costs and evaluate the effectiveness of marketing programs, and complete marketing change reports.

¹⁶ Refer to Occupational Competency Standard-OCS of Workforce Development Agency, Ministry of Labor, Executive Yuan. Retrieved from <https://icap.wda.gov.tw/File/datum/105007001v2.pdf>

			10. Necessary review and revision with supervisor (of the relevant department) according to changes in activities.
		Increase helping behavior	<p>【Objective indicator】 26 people reporting that they have [increased helping behavior]¹⁷ after participating in the 11th PLP.</p> <p>【Subjective indicator】 Please answer how often you had [helping behavior] after participating in the 11th PLP (never, seldom, sometimes, often, always).</p> <ol style="list-style-type: none"> 1. Volunteer Service: increased the number of volunteers working for nonprofits 2. Donations: increased donations to nonprofits? 3. Blood donation: increased blood donations
		Improve interpersonal relationship	<p>【Objective indicator】 19 people reporting that they have [increased interpersonal relationship] after participating in the 11th PLP.</p> <p>【Subjective indicator】 According to individual social indicators of NEF consulting, please answer [interpersonal relationship] [before and after] the 11th Taishin. The score of the situation is from 1 to 5, with 1 being the worst and 5 being the best.</p> <ol style="list-style-type: none"> 1. Relationships with peers 2. Relationships with people in ‘authority’ positions 3. Teamwork ability 4. Increase in social networks 5. Tolerate others
	Work in the social sector less	Enhance self-esteem	<p>【Objective indicator】 33 organizations reporting that they have enhanced self-esteem after participating in the 11th PLP?</p>

¹⁷ Dovidio, J. F., & Penner, L. A. (2004). Helping and Altruism.

	than 10 years		<p>【Subjective indicator】 According to Rosenberg self-esteem scale¹⁸, please evaluate your status of self-esteem before and after participating in the 11th PLP? Please answer your status to each item below (strongly disagree, disagree, feel neutral, agree, strongly agree).</p> <ol style="list-style-type: none"> 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 work achievement	<p>【Objective indicator】 56 organizations reporting that they have enhanced sense of achievement after participating in the 11th PLP?</p> <p>【Subjective indicator】 Please evaluate the status of [sense of achievement]¹⁹ of your organization before and after participating in the 11th PLP. Situation scores range from 1 to 5, with 1 being the worst and 5 being the best.</p> <ol style="list-style-type: none"> 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

¹⁸ Rosenberg, M. (1965). Society and the adolescent self-image. Princeton, NJ: Princeton, University Press.

¹⁹ Four items to access sense of achievement are referred to The Work Values Inventory by Super (1973). Super, D. E. (1973). The Work Values Inventory.

	marketing capacities	<p>31 organizations reporting that they have enhanced [online marketing capacities] after participating in the 11th PLP?</p> <p>【Subjective indicator】</p> <p>Please evaluate the status of [online marketing capacities]²⁰ of your organization before and after participating in the 11th PLP. Situation scores range from 1 to 5, with 1 being the worst and 5 being the best.</p> <ol style="list-style-type: none"> 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 and community and discussion group reputation and discussions. 8. Collect feedback data and provide it to the supervisor (of the 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 (of the relevant department) according to changes in activities.
	Increase helping behavior	<p>【Objective indicator】</p> <p>60 people reporting that they have [increased helping behavior]²¹ after participating in the 11th PLP.</p>

²⁰ Refer to Occupational Competency Standard-OCS of Workforce Development Agency, Ministry of Labor, Executive Yuan. Retrieved from <https://icap.wda.gov.tw/File/datum/105007001v2.pdf>

²¹ Dovidio, J. F., & Penner, L. A. (2004). Helping and Altruism.

			<p>【Subjective indicator】 Please answer how often you had [helping behavior] after participating in the 11th PLP (never, seldom, sometimes, often, always).</p> <ol style="list-style-type: none"> 1. Volunteering: increased to the number of volunteers working for nonprofits 2. Donations: increased donations to nonprofits? 3. Blood donation: increased blood donations
		Improve interpersonal relationship	<p>【Objective indicator】 30 people reporting that they have [increased interpersonal relationship]²² after participating in the 11th PLP.</p> <p>【Subjective indicator】 According to individual social indicators of NEF consulting, please answer [interpersonal relationship] before and after] of the 11th Taishin. The score of the situation is from 1 to 5, with 1 being the worst and 5 being the best.</p> <ol style="list-style-type: none"> 1. Relationships with peers 2. Relationships with people in ‘authority’ positions 3. Teamwork ability 4. Increase in social networks 5. Tolerate others
		Feel pressured	<p>【Objective indicator】 24 people reporting that they have [felt pressured] after participating in the 11th PLP.</p> <p>【Subjective indicator】 According to work pressure scale by Kao and Lu (2011)²³, please answer your [work pressure] before and after the 11th Taishin. The score of the situation is from 1 to 5,</p>

²² Refer to measurement of “Increasing people’s skill/competence in social interaction” by NEF Consulting. <https://www.nefconsulting.com/our-services/evaluation-impact-assessment/prove-and-improve-toolkits/individual-social-indicators>.

²³ Kao, S. F., & Lu, L.*, December 2011, Group differences in work stress and strains: A large sample analysis based on the theoretical model of OSI, NTU Management Review, in Chinese.

			<p>with 1 being “very sure it is not pressured” and 5 being “very sure it is pressured”</p> <ol style="list-style-type: none"> 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	<p>【Objective indicator】 4 people reporting that they have [felt frustrated]²⁴ after participating in the 11th PLP. (strongly disagree, disagree, neutral, agree, strongly agree)</p> <p>【Subjective indicator】 According to, please answer your feelings about [getting frustrated] before and after the 11th Taishin. (strongly disagree, disagree, neutral, agree, strongly agree)</p> <ol style="list-style-type: none"> 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	<p>【Objective indicator】 37 people reporting that they have [felt happier] after participating in the 11th PLP.</p> <p>【Subjective indicator】 Based on the Chinese Happiness Scale, created by Lu (1998)²⁵, each of the following questions comprises a set of sentences regarding “happiness.” Please circle the one which best describes your feelings of happiness before and after the 11th PLP?</p> <ol style="list-style-type: none"> 1. I'm just messing around. /I love my life. /I really love my life. /I extremely love my life.

²⁴ Liu, C., Spector, P. E., & Shi, L. (2007). Cross-national job stress: a quantitative and qualitative study. *Journal of Organizational Behavior*, 28(2), 209-239.

²⁵ Lu, L., 1998, The meaning, measure, and correlates of happiness among Chinese people., *Proceedings of the National Science Council: Part C*, 115 - 137.

			<p>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 a meaningful life to have a purpose. / I've got a more meaningful life to have a purpose.</p> <p>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.</p> <p>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.</p> <p>5. I'm not happy. / I'm happy. / I'm evenly happy. / I'm very happy.</p> <p>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 the things that are going on in my life right now. / I'm very satisfied with everything in life.</p> <p>7. I don't feel energized. / I feel pretty energetic. / I feel very energetic. / I have lots of energy.</p> <p>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.</p> <p>9. I've never felt excited. / I sometimes feel joyful and excited. / I often feel joyful and excited. / I always feel joyful and excited.</p> <p>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.</p>
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		<p>Enhance interpersonal relationship</p>	<p>【Objective indicator】 21 people reporting that they have [increased interpersonal relationship] after participating in the 11th PLP.</p> <p>【Subjective indicator】 According to individual social indicators of NEF consulting, please answer [interpersonal relationship] [before and after] the 11th Taishin. The score of the situation is from 1 to 10, with 1 being the worst and 10 being the best.</p> <ol style="list-style-type: none"> 1. Relationships with peers 2. Relationships with people in ‘authority’ positions 3. Teamwork ability 4. Increase in social networks 5. Tolerate others
		<p>Enhance coherence to Taishin</p>	<p>【Objective indicator】 25 people reporting that they have [enhanced cohesion to Taishin] after participating in the 11th PLP?</p> <p>【Subjective indicator】 According to Chang and Bordia (2001), please answer your feeling of [cohesion to Taishin] before and after the 11th PLP? Please indicate strongly disagree, disagree, feel neutral, agree, strongly agree.</p> <ol style="list-style-type: none"> 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 with you. 6. Team members rarely socialize. 7. Team members like to socialize outside of work. 8. Team members like to get together outside of work hours.

			9. Team members like to get together at a time outside of the team project.
		Improve family relationship	<p>【Objective indicator】 4 people reporting that they have [improved family relationships] after participating in the 11th PLP?</p> <p>【Subjective indicator】 According to Lin (2014), please answer your situation of [family relationship] before and after the 11th PLP? Please indicate strongly disagree, disagree, feel neutral, agree, strongly agree.</p> <ol style="list-style-type: none"> 1. Family emotions 2. The family will respect each other's decisions. 3. The 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. The family will talk in a gentle voice 7. Family members share delicious food with each other. 8. The family has time to talk to each other every day.
Taishin volunteers	Manager	Feel happier	<p>【Objective indicator】 27 volunteers reporting that they have [felt happier] after participating in the 11th PLP.</p> <p>【Subjective indicator】 Based on the Chinese Happiness Scale²⁶, each of the following questions comprises a set of sentences regarding “happiness.” Please circle the one which best describes your feelings of happiness before and after the 11th PLP?</p> <ol style="list-style-type: none"> 1. I'm just messing around. /I love my life. /I really love my life. /I 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 a meaningful life to have a purpose. / I've got a more meaningful life to have a purpose.

²⁶ Lu, L., 1998, The meaning, measure, and correlates of happiness among Chinese people. Proceedings of the National Science Council: Part C, 115 - 137.

			<p>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.</p> <p>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.</p> <p>5. I'm not happy. / I'm happy. / I'm evenly happy. / I'm very happy.</p> <p>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 the things that are going on in my life right now. / I'm very satisfied with everything in life.</p> <p>7. I don't feel energized. / I feel pretty energetic. / I feel very energetic. / I have lots of energy.</p> <p>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.</p> <p>9. I've never felt excited. / I sometimes feel joyful and excited. / I often feel joyful and excited. / I always feel joyful and excited.</p> <p>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.</p>
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		Enhance interpersonal relationship	<p>【Objective indicator】 8 volunteers reporting that they have [increased interpersonal relationship]²⁷ after participating in the 11th PLP.</p> <p>【Subjective indicator】 According to individual social indicators of NEF consulting, please answer [interpersonal relationship] before and after] of the 11th Taishin. The score of the situation is from 1 to 10, with 1 being the worst and 10 being the best.</p> <ol style="list-style-type: none"> 1. Relationships with peers 2. Relationships with people in ‘authority’ positions 3. Teamwork ability 4. Increase in social networks 5. Tolerate others
		Increase business	<p>【Objective indicator】 2 people reporting that they have increased business after participating in the 11th PLP.</p>
		Enhance coherence to Taishin	<p>【Objective indicator】 16 volunteers reporting that they have [enhanced cohesion to Taishin] after participating in the 11th PLP?</p> <p>【Subjective indicator】 According to Chang and Bordia (2001), please answer your feeling of [cohesion to Taishin] before and after the 11th PLP? Please indicate strongly disagree, disagree, feel neutral, agree, strongly agree.</p> <ol style="list-style-type: none"> 1. Team members are united to achieve mission goals. 2. Team members share all the responsibilities for any errors. 3. Other members of the team will try to assist if they encounter problems.

²⁷ Refer to measurement of “Increasing people’s skill/competence in social interaction” by NEF Consulting. <https://www.nefconsulting.com/our-services/evaluation-impact-assessment/prove-and-improve-toolkits/individual-social-indicators>.

			<p>4. Team members can communicate with each other without concern.</p> <p>5. Team members prefer to act alone rather than you.</p> <p>6. Team members rarely socialize.</p> <p>7. Team members like to socialize outside of work.</p> <p>8. Team members like to get together outside of work hours.</p> <p>9. Team members like to get together at a time outside of the team project.</p>
		Improve family relationship	<p>【Objective indicator】 7 volunteers reporting that they have [improve family relationship] after participating in the 11th PLP?</p> <p>【Subjective indicator】 According to Lin (2014), please answer your situation of [family relationship] before and after the 11th PLP? Please indicate strongly disagree, disagree, normal, agree, strongly agree.</p> <ol style="list-style-type: none"> 1. Family emotions 2. The family will respect each other's decisions. 3. The 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. The family will talk in a gentle voice 7. Family members share delicious food with each other. 8. The family has time to talk to each other every day.
Donors		Feel happier	<p>【Objective indicator】 79 volunteers reporting that they have [felt happy] after participating in the 11th PLP.</p> <p>【Subjective indicator】 Based on the Chinese Happiness Scale by Lu (1998)²⁸, each of the following questions comprises a set of sentences regarding “happiness.” Please circle the one which best describes your feelings of happiness before and after the 11th PLP?</p>

²⁸ Lu, L., 1998, The meaning, measure, and correlates of happiness among Chinese people., Proceedings of the National Science Council: Part C, 115 - 137.

			<ol style="list-style-type: none">1. I'm just messing around. / I love my life. / I really love my life. / I 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 a meaningful life to have a purpose. / I've got a more meaningful 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 evenly 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 the things that are going on in my life right now. / I'm very satisfied with everything in life.7. I don't feel energized. / I feel pretty energetic. / I feel very energetic. / I have lots of energy.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.
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3.5.3 Distance travelled

This report primarily used the professional scale as the subjective indicator for most outcomes. The distance travelled method was applied to calculate indicators with the purpose of capturing the percentage changes stakeholders experienced more precisely. 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 values of the outcome relate 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, and 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 total value for each outcome.

“Enhanced self-esteem” was one of the outcomes that the staff of NPOs/SEs experienced because of the PLP. The Rosenberg Self-Esteem Scale (RSS) was adopted to evaluate “self-esteem” and verify the occurrence of “enhanced self-esteem.” RSS has 10 items to access different dimensions of self-esteem. Each staff member working for the NPO/SE was required to answer the extent to which the respondent agreed with 5 items (strongly agree, agree, feel neutral, disagree, strongly disagree). For each item, the respondent gave 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 5, agree equals 4, neutral equals 3, disagree equals 2, and strongly disagree equals 1. For items 3, 5, 8, 9, and 10 (which are reversed in valence), strongly agree equals 1, agree equals 2, neutral equals 3, disagree equals 4, and strongly disagree equals 5. 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 difference of 10 items was 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 4 (the whole range of the scale of 1 to 5) to get the rate, meaning the percentage change of “enhanced self-esteem” for each respondent. The average percentage change of “enhanced self-esteem” for all respondents was calculated as the total percentage change of “enhanced self-esteem,” which also meant the average distance travelled for “enhanced self-esteem.”

As shown in Table 14, the average amount of “self-esteem” experienced (or to be experienced) per stakeholder was 0.31, so that the average percentage of change of “self-esteem” was calculated as $0.31/4*100\%=7.70\%$. That is, each NPO/SE staff member with work experience of over 10 years who experienced “enhanced self-esteem” had a 7.70% increase of self-esteem on average after joining the PLP. The staff in NPOs/SEs with work experience of over 10 years of the 11th PLP was estimated as 295 people (the population), and 45.95% of them experienced “enhanced self-esteem.” The impact of each outcome for the staff in NPOs/SEs with work experience of over 10 years experiencing “improved interpersonal relationships” was calculated as

295*45.95%*19.40%*financial proxy of each outcome.

Table 14 Rosenberg self-esteem scale applied for the indicators of “enhanced self-esteem” for staff in NPOs/SEs with work experience of over 10 years

Rosenberg self-esteem scale	Level of Agreement		Difference	Percentage of change (Difference/4)
	Before joining PLP	After joining PLP		
1. I feel that I am a person of worth, at least on an equal plane with others.	3.65	4.35	0.71	17.65%
2. I feel that I have a number of good qualities.	3.41	4.18	0.76	19.12%
3. All in all, I am inclined to feel that I am a failure.	4.06	4.18	0.12	2.94%
4. I am able to do things as well as most other people.	3.65	4.41	0.76	19.12%
5. I feel I do not have much to be proud of.	3.06	2.76	(0.30)	7.44%
6. I take a positive attitude toward myself.	3.76	4.41	0.65	16.18%
7. On the whole, I am satisfied with myself.	3.82	4.41	0.59	14.71%
8. I wish I could have more respect for myself.	2.19	1.71	(0.48)	12.04%
9. I certainly feel useless at times.	3.75	3.94	0.19	4.78%
10. At times I think I am no good at all.	3.63	3.71	0.08	2.02%
Distance travelled				7.70%

For another example, the scale of individual social indicators of NEF Consulting was adopted to evaluate “interpersonal relationships” and verify the occurrence of “improved interpersonal relationships” for Taishin volunteers. It has 5 items to access different dimensions of interpersonal relationships. Each Taishin volunteer was required to answer the extent to which the respondent agreed with 5 items on a scale of 1 to 5. (With 1 being the worst and 5 being the best.) For each item, the respondent must provide two 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 5 items was added up to get the average difference. If the average difference for 5 items was greater than zero, it proved the occurrence of “improved interpersonal relationships” for this respondent. Then, if the average difference for 5

items of each respondent was divided by 4 (the whole range of the scale of 1 to 5), we would get the rate as the percentage change of “improved interpersonal relationships” for each respondent. The average percentage change of “improved interpersonal relationships” also meant the average distance travelled for “improved interpersonal relationships” for each Taishin volunteer.

As shown in Table 15, the average percentage of change is 26.94%; that is, each staff member in NPOs/SEs with work experience of over 10 years who experienced “improved interpersonal relationships” had a 26.94% increase on interpersonal relationships on average after joining the PLP. The staff in NPOs/SEs with work experience of over 10 years of the 11th PLP was estimated as 295 people (the population) and 51.35% of them experienced “improved interpersonal relationships.” Therefore, according to the distance travelled method, the impact of each outcome for the staff in NPOs/SEs with work experience of over 10 years experiencing “improved interpersonal relationships” was calculated as $295 * 51.35% * 26.94%$ financial proxy of each outcome.

Table 15 Distance travelled calculation for "enhanced interpersonal relationships" for staff in NPOs/SEs with work experience of over 10 years

Interpersonal relationship	Before joining PLP	After joining PLP	Difference	Percentage of change (Difference/9)
1. Relationships with peers	3.72	4.56	0.83	20.83%
2. Relationships with the authority	3.39	4.39	1.00	25.00%
3. Teamwork ability	3.50	4.56	1.06	26.39%
4. Increase in social networks	3.33	4.61	1.28	31.94%
5. Able to tolerate differences among different people	3.39	4.61	1.22	30.56%
Distance travelled				26.94%

To better understand the change depth of each outcome, distance travelled for each outcome is also summarized in Table 16.

Table 16 Distance travelled for each outcome

Stakeholder	Subgroup	Number of Subgroup	Outcome	Percentage of people experiencing described outcome	Average Percentage of Change/Distance travelled
NPOs and SEs	Funded	170	Increased main beneficiaries/clients	62.86%	NA
			Improved service quality	60.00%	13.16%
			Increased access to resources	79.05%	NA
			Increased coherence to their affiliations	43.81%	11.81%
	Unfunded	132	Increased access to resources	87.50%	NA
			Increased coherence to their affiliations	25.00%	3.75%
Staff in NPOs/SEs who join PLP	Work in the social sector for over 10 years	295	Enhanced self-esteem	45.95%	19.40%
			Enhanced sense of achievement	72.97%	20.37%
			Increased online marketing capacities	45.95%	21.47%
			Increased helping behavior	70.27%	7.69%
			Improved interpersonal relationships	51.35%	26.94%
	Work in the social sector for less than 10 years	726	Enhanced self-esteem	36.26%	4.92%
			Enhanced sense of achievement	61.54%	18.86%
			Increased online marketing capacities	34.07%	18.82%
			Increased helping behavior	65.93%	4.52%
			Improved interpersonal relationships	32.97%	16.25%
			Felt pressured	26.37%	4.04%
			Felt frustrated	4.40%	1.67%
Taishin volunteers	Non-manager	499	Felt happier	72.55%	8.20%
			Enhanced interpersonal relationship	41.18%	8.06%
			Enhanced coherence to Taishin	49.02%	4.51%
			Improved family relationship	7.84%	0.78%
Taishin volunteers	Manager	323	Felt happier	81.82%	12.41%
			Enhanced interpersonal relationships	24.24%	10.67%
			Increased work performance	6.06%	NA

			Enhanced coherence to Taishin	48.48%	5.58%
			Improved family relationships	21.21%	14.73%
Donors	NA	3,277	Felt happier	97.53%	10.21%

3.6 Financial Proxies

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. In the 10th assured PLP report, 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. We referred to the interviews, the SROI Report of United Way of Taiwan, stakeholders' feedback, 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; hence, we followed TCF's suggestions on the wording and format in the questionnaires to select a suitable pricing method.

The assured report of the 10th PLP primarily applied the stated preference method for most outcomes and employed value games for a few intangible or psychological outcomes. However, during interviews with staff of NPOs/SEs and Taishin volunteers for the 11th PLP, the interviewees indicated that the stated preference method seemed to not accurately express the value of their outcomes; that is, the stated preference method was likely to underestimate or overestimate the value. Therefore, we held workshops for NPOs/SE and Taishin volunteers to conduct value games in order to come up with the appropriate financial proxies. TCF helped us to invite 20 NPOs/SEs to join the value game workshops, including funded and unfunded organizations; also, 10 Taishin volunteers in managerial positions and 10 in non-managerial positions joined the value game workshops. Pricing method for each outcome is summarized in Table 17.

Table 17 Pricing method for each outcome

Stakeholder	Subgroup	Outcome	Pricing Method
NPOs/SEs	Funded	Increased beneficiaries/clients	Cost Method
		Improved service quality	Value Game
		Increased access to resources	Stated Preference
		Increased coherence to their affiliations	Value Game
	Unfunded	Increased access to resources	Cost Method
Staff in NPOs/SEs who join PLP	Work in the social sector over 10 years	Enhanced self-esteem	Value Game
		Enhanced sense of achievement	Value Game
		Increased online marketing capacities	Value Game
		Increased helping behavior	Value Game
		Improved interpersonal relationship	Value Game
		Felt pressured	Revealed Preference
		Felt frustrated	Revealed Preference

	Work in the social sector less than 10 years	Enhanced self-esteem	Value Game
		Enhanced sense of achievement	Value Game
		Increased online marketing capacities	Value Game
		Increased helping behavior	Value Game
		Improved interpersonal relationship	Value Game
		Felt pressured	Revealed Preference
		Felt frustrated	Revealed Preference
Taishin volunteers	Staff	Felt happier	Value Game
		Enhanced interpersonal relationship	Value Game
		Enhanced coherence to Taishin	Value Game
		Improved family relationship	Value Game
Taishin volunteers	Manager	Felt happier	Value Game
		Enhance interpersonal relationship	Value Game
		Increased work performance	Cost method
		Enhanced coherence to Taishin	Value Game
		Improved family relationship	Value Game
Donors		Felt happier	Stated preference

3.6.1 Valuation approach

This section presents valuation approaches, financial value, and sources for each outcome for stakeholders. For all questionnaire responses, we deleted a few answers of extreme values and took the average of all responses for each outcome as the financial proxy. After the value game workshops, we had a value game list for NPOs/SEs and Taishin volunteers (both managers and non-managers) as shown in Table 18.

Table 18 Value game list for NPO/SEs and Taishin volunteers

	Value Range	NPOs/SEs	Taishin volunteers (non-manager)	Taishin volunteers (manager)
1	less than \$1,000	Family dinner at Kura Sushi Restaurant	Double-flavor hot pot voucher	Have a big meal
2	\$1,001-\$5,000	Electronic Foot Massager	Have a gourmet meal	SPA voucher
3	\$5,001-\$10,000	Electronic appliance (such as an electronic oven or air fryer)	Have a premium steak meal set or Wagyu beef set	AirPods
4	\$10,001-\$20,000	Overnight stay at Hotel Royal	Rimowa luggage	Health check

		Chiao His in Yilan City		
5	\$20,001-\$40,000	One massage armchair	Overnight stay at a 5-star Hotel, such as Hotel Lalu - Sun Moon Lake	Personal gym trainer courses for 6 months
6	\$40,001-\$80,000	One Gogoro motor	A motor	Round trip to Japan for one week
7	\$80,001-\$150,000	Travel at Switzerland	Round trip to Mount Fuji in Japan	A new refrigerator or air conditioner
8	\$150,001-\$300,000	One-month self-guided trip in Europe	Buy one share of growth stock	Family trip around Asia for one week
9	\$300,001-\$500,000	Northern lights trip in Northern Europe	Travel around the world	Personal trip to America or Canada for one month
10	more than \$500,001	Apartment located in eastern Taipei with 3 bedrooms and 1 living room	An apartment located in Taipei	Study abroad for 1 year

The questions used the in value game method as their financial proxies are as follows. Take the staff in NPOs/SEs with work experience in the social sector of over 10 years for example, the questionnaire asked “Which of the following gifts is equal to the value of [Enhanced self-esteem] as a result of joining the 11th PLP? The answers had 10 options :

1. Family dinner at Kura Sushi Restaurant (less than \$1,000)
2. Electronic Foot Massager (\$1,001-\$5,000)
3. Electronic appliance (such as electronic oven or air fryer) (\$5,001-\$10,000)
4. One night’s stay at Hotel Royal Chiao His in Yilan City (\$10,001-\$20,000)
5. One massage armchair (\$20,001-\$40,000)
6. One Gogoro motor (\$40,001-\$80,000)
7. Travel at Switzerland (\$80,001-\$150,000)
8. One-month self-guided trip in Europe (\$150,001-\$300,000)
9. Northern lights trip in Northern Europe (\$300,001-\$500,000)
10. Apartment located in eastern Taipei with 3 bedrooms and 1 living room (more than \$500,001)

To get more accurate financial proxies to measure the social value, after the respondent chose one of the above-mentioned gifts, it was followed with another question: “Please specify the exact value of this gift.”

A few outcomes were proxied by cost method. For example, for “increase beneficiaries/clients” for funded organizations, we asked, “How many more main beneficiaries/clients did your organization serve as a result of the 11th PLP?” and “What is the annual cost for serving each main beneficiary/clients in your organization?” Its financial proxies were calculated as number of main increased beneficiaries/clients as the result of the 11th PLP*the annual cost for serving each main beneficiary/client. Table 19 summarizes the outcomes and their financial proxies for each stakeholder group.

Table 19 Outcomes and their financial proxies

Stakeholder	Subgroup	Outcome	Financial Proxy	Financial Value (1)	Quantity (2)	Financial Value* Quantity (1)*(2)
NPOs/SEs	Funded	Increased main beneficiaries/clients	How many more main beneficiaries/clients did your organization increase serve as a result of the 11 th PLP? What is the annual cost for serving each beneficiary/clients in your organization?	1,993,949.33	106.86	213,073,425.40
		Improved service quality	Which of the following gifts do you think is equal to the value of [Improved service quality] as a result of joining the 11th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs	175,027.30	102.00	17,852,784.60
		Increased access to resources	Until the end of the 11 th PLP, how much have funding, in-kind donations, human resources, and other resources been increased due to the 11th PLP? What is the value of each? 1. What is the value of the increased funding? (Including subsidies, donations, project / service income, commodity sales, membership fees, etc.) 2. What is the value of the increased [in-kind donations]?	302,063.28	134.38	40,591,263.57

			<p>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 in units of months)</p> <p>4. How much is the increased [volunteer] resources? How many volunteering hours added? (Please fill in the answer in hours.)</p> <p>5. How much is the increased media exposure? Including hardcopy newspapers and magazines, TV news or ads, online news, Facebook fans.</p>			
		Increased employees' coherence to their affiliations	Which of the following gifts do you think is equal to the value of [increased employees' coherence to their affiliations] as a result of joining the 11th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs.	407,133.33	74.48	30,323,290.42
	Unfunded	Increased access to resources	<p>Until the end of the 11th PLP, how much funding, in-kind donations, human resources, and other resources have been increased due to the 11th PLP? What is the value of each?</p> <p>1. How much is the value of the increased funding (including</p>	97,129.14	115.50	11,218,415.67

			<p>subsidies, donations, project / service income, commodity sales, membership fees, etc.)?</p> <p>2. How much is the value of the increased [in-kind donations]?</p> <p>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 in units of months.)</p> <p>4. How many volunteering hours added? (Please fill in the answer in hours.)</p> <p>5. How much is the increased media exposures? Including hardcopy newspapers and magazines, TV news or ads, online news, Facebook fans.</p>			
		Increased employees' coherence to their affiliations	Which of the following gifts do you think is equal to the value of [increased employees' coherence to their affiliations] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs.	125,250.00	33.00	4,133,250.00
Staff in NPOs/SEs who join	Work in the social sector	Enhanced self-esteem	Which of the following gifts do you think is equal to the value of [enhanced self-esteem] as a result of joining the	119,307.62	135.56	16,173,340.97

PLP	over 10 years		11th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs.			
		Enhanced sense of achievement	Which of the following gifts do you think is equal to the value of [enhanced sense of achievement] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs	120,571.43	215.31	25,960,234.59
		Increased online marketing capacities	Which of the following gifts do you think is equal to the value of [increased online marketing capacities] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs.	51,166.67	135.56	6,936,153.79
		Increased helping behavior	Which of the following gifts do you think is equal to the value of [increased helping behavior] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs.	107,857.10	207	22,326,419.70
		Improved interpersonal relationships	Which of the following gifts do you think is equal to the value of [improved interpersonal relationships] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs.	93,500.00	151.51	14,166,185.00
	Work in the social	Enhanced self-esteem	Which of the following gifts do you think is equal to the value of [enhance	128,437.56	263.15	33,798,343.91

	sector less than 10 years		self-esteem] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs.			
	Enhanced sense of achievement	Which of the following gifts do you think is equal to the value of [enhanced sense of achievement] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs.	134,415.03	446.56	60,024,375.80	
	Increased online marketing capacities	Which of the following gifts do you think is equal to the value of [increased online marketing capacities] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs.	98,781.25	247.20	24,418,725.00	
	Increased helping behavior	<p>Please evaluate your status of "increased helping behavior" after joining the 11th PLP?</p> <ol style="list-style-type: none"> 1. Donations: How much more money had you donated to NPOs? (Please fill in the answer in [\$]) 2. Volunteering: Increase the frequency of volunteering for NPOs. How many volunteering hours completed this year? (please fill in the answer in [hours]) 3. Participate in charity events: attend charity activities but not 	96,734.41	478.46	46,283,545.81	

		<p>volunteering (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 hours/year)</p> <p>4. I have other behaviors of helping others, please outline the other helping behaviors? How many [hours] were spent on this behavior [in a year]?</p>			
	Improved interpersonal relationships	Which of the following gifts do you think is equal to the value of [improved interpersonal relationships] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of NPOs/SEs.	188,300.10	239.23	45,047,032.92
	Felt pressured	<p>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 11th PLP?</p> <p>1. 1 lesson 2. 2 lessons 3. 3 lessons</p>	-3,750.00	191.38	-717,675.00

			<p>4. 4 lessons 5. 5 lessons 6. 6 lessons</p>			
		Felt frustrated	<p>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 11th PLP?</p> <p>1. 1 lesson 2. 2 lessons 3. 3 lessons 4. 4 lessons 5. 5 lessons 6. 6 lessons</p>	-1,250.00	31.90	-39,875.00
Taishin volunteers	Staff	Felt happier	<p>Which of the following gifts do you think is equal to the value of [felt happier] as a result of joining the 11th PLP? Please specify the exact value of this gift. See Table 15 for value game list of Taishin volunteers (non-managers).</p>	109,137.13	362.02	39,509,823.80
		Improved interpersonal relationship	<p>Which of the following gifts do you think is equal to the value of [improved interpersonal relationships] as a result of joining the 11th PLP? Please specify</p>	107,605.32	205.47	22,109,665.10

			the exact value of this gift. See Table 15 for value game list of Taishin volunteers (non-managers).			
		Enhanced coherence to Taishin	Which of the following gifts do you think is equal to the value of [enhanced coherence to Taishin] as a result of joining the 11th PLP? Please specify the exact value of this gift. See Table 15 for value game list of Taishin volunteers (non-managers).	54,359.91	244.61	13,296,977.59
		Improved family relationships	Which of the following gifts do you think is equal to the value of [improved family relationships] as a result of joining the 11th PLP? Please specify the exact value of this gift. See Table 15 for value game list of Taishin volunteers (non-managers).	218,333.33	39.14	8,545,566.54
Taishin volunteers	Manager	Felt happier	Which of the following gifts do you think is equal to the value of [felt happier] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of Taishin volunteers (managers).	92,883.38	264.27	24,546,290.83
		Improved interpersonal relationships	Which of the following gifts do you think is equal to the value of [improved interpersonal relationships] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of Taishin	98,285.86	78.30	7,695,782.84

			volunteers (managers).			
		Increased work performance	Number of volunteers who have more business as a result of the 11 th PLP	85,000.00	19.58	1,664,300.00
		Enhanced coherence to Taishin	Which of the following gifts do you think is equal to the value of [enhanced coherence to Taishin] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of Taishin volunteers (managers).	87,787.63	156.61	13,748,420.73
		Improved family relationships	Which of the following gifts do you think is equal to the value of [improved family relationship] as a result of joining the 11 th PLP? Please specify the exact value of this gift. See Table 15 for value game list of Taishin volunteers (managers).	170,166.83	68.52	11,659,831.19
Donors		Felt happier	How many hours do you think are equivalent to the change experienced from participating in the 11th PLP? Please indicate the volunteering hours per year?	1,782.73	3196.09	5,697,765.53

3.7 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 10 (1 being the least important and 10 being the most important). The mean of the relative importance of each outcome was calculated to derive the ranking of all outcomes experienced because of the PLP. This ranking informed us of the importance of changes to the stakeholders. This step complies with the principles 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 10 in the questionnaire.”

All the changes that the organizations experienced because of the PLP were quite important for both funded and unfunded organizations. For funded organizations, all four outcomes “increased main beneficiaries/clients,” “improved service quality,” “increased access to resources,” and “enhanced coherence to affiliations” were quite important because the average ranking of these three outcomes scored over 8.5 out of 10, and the difference of ranking among 4 outcomes was about 0.5. The most important outcome was ranked 9.00 (“increased coherence to their affiliations”) and the second most important outcome was ranked 8.98 (“improved service quality”). However, the highest value was “increased main beneficiaries/clients” while the second highest value was “enhanced coherence to affiliations.”

For unfunded organizations, “increased access to resources, and “increased coherence to their affiliations” were also quite important because the average ranking of these two outcomes scored over 7.57 out of 10. “Increased coherence to their affiliation” weighted slightly more important than “increased coherence to affiliations.” (The difference is about 0.1.) However, “increased coherence to their affiliation” was valued nearly 1.29 times more than “increased access to resources.” Therefore, for future study, we need to be careful of how stakeholders valued outcomes and rank their relative importance. As for the unfunded organizations, the most important outcome was given the highest value, so the weighting was not adjusted in the calculation.

The staff in NPOs/SEs with work experience in the social sector of over 10 years prioritized all outcomes from the most important to the least important as follows: “enhanced sense of work achievement,” “enhanced self-esteem,” “improved interpersonal relationships,” “increased helping behavior,” and “increased online marketing capacities.” They regarded all outcomes as quite important since each outcome scored over 7.58. The staff in NPOs/SEs with work experience in the social sector of less than 10 years prioritized all outcomes from the most important to the least important as follows: “enhanced self-esteem,” “improved interpersonal relationships,” “enhanced sense of achievement,” “increased helping behavior,” “increased online marketing capacities,” “felt pressured,” and “felt frustrated.” All positive outcomes ranked as important because all scores were over 5.98%. As for negative outcomes, “felt pressured” was scored 4.35, while “felt frustrated” was

scored 4.00. It is obvious that “felt pressured” was more annoying for the staff than “felt frustrated.” The staff in NPOs/SEs working in the social sector for over 10 years ranked “enhanced sense of work achievement” as the most important change and gave that the highest value. The staff with work experience in the social sector of less than 10 years weighted “enhanced self-esteem” as the most important outcome but give “enhanced sense of work achievement” the highest value.

Taishin volunteers in non-managerial positions prioritized all outcomes from the most important to the least important as follows, “improved family relationships,” “felt happier,” “enhanced coherence to Taishin,” and “enhanced interpersonal relationships.” Taishin volunteers in managerial positions prioritized all outcomes from the most important to the least important as follows, “increased business,” “enhanced interpersonal relationships,” “felt happier,” “improved family relationships,” and “enhanced coherence to Taishin.” For manager Taishin volunteers, the most important outcome, “increased business,” did not have the highest value, as the highest value was given to “improved family relationship.” For non-manager volunteers, the most importance outcome was “improve family relationship,” which was also given the highest value. The ranking of relative importance did not exactly match with their valuation in terms of financial proxies for the majority of outcomes for Taishin volunteers. Therefore, we did not apply adjustment on weighting to financial proxies. The SROI analyst should spend more time engaging with stakeholders and discussing with them how they regard the importance of outcomes and how they might value outcomes in the future. This report demonstrates that how stakeholders valued an outcome might not be in proportion to the ranking for the importance of that outcome, which is something that contradicts SROI theories. This discrepancy was observed because some stakeholders faced difficulties in fully understanding the financial proxies and were therefore unaware of the valuation for each outcome expressed in the quantitative method. Therefore, to improve impact management for the PLP by continuously incorporating SROI methodology, we would suggest using the anchoring approach next year by valuing one outcome of each stakeholder group and referring it to the importance of each outcome in the same stakeholder group on a scale of 1 to 10. The above discussion is summarized in Table 20.

Table 20 The relative importance and ranking of outcomes for the 11th PLP

Stakeholder	Subgroup	Outcome	Ranking	Financial proxy
NPOs/SEs	Funded	Increased main beneficiaries/clients	8.53	1,993,949.33
		Improved service quality	8.98	175,027.30
		Increased access to resources	8.94	302,063.28
		Increased coherence to their affiliations	9.00	407,133.33
	Unfunded	Increased access to	7.57	97,129.14

		resources			
		Increased coherence to their affiliations	7.67	125,250.00	
Staff in NPOs /SEs who join the 11 th PLP	Work experience in the social sector of over 10 years	Enhanced self-esteem	8.20	119,307.62	
		Enhanced sense of work achievement	8.52	120,571.43	
		Increased online marketing capacities	7.58	51,166.67	
		Increased helping behavior	7.76	107,857.10	
		Improved interpersonal relationships	8.05	93,500.00	
	Work experience in the social sector of less than 10 years	Enhanced self-esteem	7.60	128,437.56	
		Enhanced sense of work achievement	6.64	134,415.03	
		Increased online marketing capacities	5.98	98,781.25	
		Increased helping behavior	6.27	96,734.41	
		Improved interpersonal relationships	7.18	188,300.10	
		Felt pressured	4.35	-3,750.00	
		Felt frustrated	4.00	-1,250.00	
	Taishin volunteers	Non-manager	Felt happier	7.74	109,137.13
			Enhanced interpersonal relationship	6.95	107,605.32
Enhanced coherence to Taishin			7.00	54,359.91	
Improved family relationship			8.50	218,333.33	
Manager		Felt happier	7.74	92,883.38	
		Enhanced interpersonal relationships	7.75	98,285.86	
		Increased work performance	9.50	85,000.00	
		Enhanced coherence to Taishin	7.75	87,787.63	
		Improved family relationships	9.14	170,166.83	

3.8 Impact Factors

SROI has to consider four impact factors – deadweight, attribution, drop-off, and displacement – on outcomes according to *A Guide to Social Return on Investment* (2012). This report took an average of all questionnaire responses for four impact factors of each outcome. In the interview and questionnaire, we also asked interviewees and respondents to explain why impact factors of outcomes existed.

3.8.1 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 11th 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 understood the deadweight factor correctly and (2) to collect information and clarify how the deadweight factor affected the outcome. If the deadweight factor was 0%, we had a follow-up question for stakeholders to explain why there was no deadweight factor. This deadweight was assessed respectively for each outcome.

For NPOs/SEs, the deadweight factor of “increased beneficiaries/clients,” “increased access to resources,” “increased coherence to their affiliations,” and “increased access to resources of unfunded organizations” were relatively high (all greater than 38%). The reasons provided were similar to the findings of the 10th PLP; NPOs/SEs still sought financial resources from the public and/or the private sector to support their services, and some said that they would manage to serve their beneficiaries/clients even without TCF funds. As for “increased coherence to their affiliations,” NPOs/SEs said that their colleagues already had strong affection towards each other.

The deadweight of the staff in NPOs/SEs ranged from between 20% to 30% for each outcome. Some staff said that they were quite confident of themselves and had been serving and working for years, and they were satisfied with themselves and work performance. Some staff said they did self-learning for online marketing skills before joining the 11th PLP. For volunteers and donors, the deadweight ranged from between 20% to 30% for each outcome, mostly because they had been volunteering for or engaging with charity for a long time, or they had a positive and optimistic personality and were more likely to “feel happier” in daily life regardless of their participation in the PLP; they had their own social life with which to make friends and enhance interpersonal relationships.

3.8.2 Displacement

The displacement factor represents the effects of the PLP on other projects or stakeholders outside of the project. 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 understood displacement factor correctly, and (2) collect information and clarify how the displacement factor affected the outcome. If the displacement factor was 0%, we 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.

NPOs/SEs mentioned that the organizational image might be damaged especially during the COVID-19 pandemic when the nonprofit sector experienced a lack of resources. Staff in NPOs/SEs said that sometimes they mobilized other colleagues to vote for their projects, which might cause them to feel a little pressured. A few respondents said that when their colleagues' projects did not receive the funding it might decrease their self-esteem. As for increased helping behavior, most respondents expressed that no other individuals or organization would be affected by their helping behaviors. A few NPOs/SEs mentioned that sometimes beneficiaries/clients might complain of decreased services because they received less funding from the 11th PLP this year. Some volunteers mentioned that they did feel glad and fulfilled after joining the volunteering activities and playing with children served by funded NPOs, but they also felt a bit discouraged to know that so many children needed help.

For two reasons, this report did not put two negative outcomes – “felt pressured” and “felt frustrated” – under the displacement factor of any positive outcomes for the staff in NPOs/SEs. First, the chains of events for two negative outcomes were independent of any chains of events for positive outcomes and were not the negative consequence of positive outcomes. Second, the two such negative outcomes were immaterial in terms of a relevance and significance test conducted following the SROI principal of materiality.

3.8.3 Attribution

Outcomes would not be impacted merely by the intervention of activities. They were 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 evaluated the percentage of other contributions to each outcome and then deducted it from the outcomes. We asked stakeholders in the interviews and questionnaires, “What is the probability of the outcome you experienced being 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 understood the 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 deadweight factor.

NPOs/SEs said that they might obtain funding from other public or private organizations, schools/universities, churches, or community referrals to serve

beneficiaries/clients and improve service quality. Also, colleagues in NPOs/SEs worked together for other projects, which also led to enhanced cohesion for their affiliations. The staff could obtain more self-esteem and a sense of achievement because of work achievements from non-Taishin projects, peer supports, and accumulated work experiences. The staff mentioned that they also learned online marketing capacities from other colleagues and joined other volunteering activities to increase helping behaviors. Volunteers and staff in NPOs/SEs could enhance interpersonal relationships through joining other activities, extroverted personalities, doing leisure activities, etc. Donors also “felt happier” because they made donations to other organizations. Volunteers said that improved family relationships might also have resulted from their own habits of sharing everything with their family, living under a harmonious family atmosphere, or having a mutual understanding with their family.

3.8.4 Drop-off

The drop-off factor refers to what percentage of the outcome will drop off in future years? We asked stakeholders in the interviews and questionnaires, “Will the change that stakeholders experienced obtained from the 11th 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 understood the drop-off factor correctly, and (2) collect information and clarify how the drop-off factor affected the outcome. If the drop-off factor was 0%, we had a follow-up question for stakeholders to explain why there was no drop-off factor. This project's drop-off was assessed individually for each outcome.

The drop-off factor of the outcomes is summarized as below. Drop-off means that the percentage of outcomes will decrease as time passes by. If the organizations do not join the PLP next year, the cohesion to their affiliation will decline. The majority of staff in NPOs/SEs indicated that their self-esteem would not decrease because they already felt positive towards themselves or they had work to do. Volunteers said that work pressure would mitigate coherence to Taishin. If their family did not continue to join the event, they might lose the chance to interact with their family. 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 participation in the PLP. Volunteers expressed that the change of “increased helping behaviors” would be affected if they could not arrange a time to volunteer or if their volunteering naturally declined over time. The impact factors list of the 11th PLP is summarized in Table 21.

Table 21 Impact factors list of the 11th PLP

Stakeholder	Subgroup	Outcome	Deadweight	Displacement	Attribution	Drop-off	
NPOs/SEs	Funded	Increased beneficiaries/clients	38%	5%	35%	19%	
		Improve service quality	41%	4%	28%	20%	
		Increased access to resources	40%	8%	33%	23%	
		Increased coherence to their affiliations	51%	6%	31%	12%	
	Unfunded	Increased access to resources	47%	6%	33%	11%	
		Increased coherence to their affiliations	17%	13%	17%	13%	
Staff in NPOs/SEs	Work experience in the social sector of over 10 years	Enhanced self-esteem	29%	7%	31%	16%	
		Enhanced sense of achievement	27%	3%	26%	11%	
		Increased online marketing capacities	21%	9%	18%	16%	
		Increased helping behavior	30%	4%	37%	14%	
		Improved interpersonal relationship	24%	6%	28%	26%	
	Work experience in the social sector of less than 10 years	Enhanced self-esteem	30%	4%	25%	7%	
		Enhanced sense of achievement	23%	2%	21%	9%	
		Increased online marketing capacities	20%	4%	18%	5%	
		Increased helping behavior	24%	4%	23%	8%	
		Improved interpersonal relationship	34%	4%	30%	14%	
		Felt pressured	23%	0%	20%	22%	
		Felt frustrated	35%	0%	33%	13%	
	Taishin volunteers	Staff	Felt happier	31%	4%	38%	11%
			Enhanced interpersonal relationship	30%	6%	30%	9%
Enhanced coherence to Taishin			22%	4%	23%	9%	
Improved family relationship			30%	0%	40%	13%	

	Manager	Felt happier	34%	3%	40%	16%
		Improved interpersonal relationship	25%	15%	28%	19%
		Increased business	25%	25%	25%	20%
		Enhanced coherence to Taishin	20%	6%	26%	11%
		Improved family relationship	19%	1%	41%	7%
Donors		Felt happier	29%	4%	37%	12%

Chapter 4: Establishing the Impact Map

4.1 Calculating the Result

The social value of the 11th PLP was discounted by the three-year postal fixed rate (1.04%) of the Postal Savings in January 2018. The total value of \$317,685,285.19 was divided by total inputs of \$46,674,909.96. Table 22 shows that the Social return on investment (SROI) is therefore 6.81:1.

Table 22 Calculation of SROI of the 11th PLP

Total Value	\$317,685,285.19
Total Input	\$46,674,909.96
SROI	6.81

If it is divided according to the stakeholders, the calculation results and details are as follows. The figures shown in Table 23 are the social values created for each stakeholder group.

Table 23 Social value of the 11th PLP

Stakeholder	Subgroup	Outcome	Social Value
NPOs/SEs	Funded	Improved main beneficiaries/clients	196,865,374.12
		Improved service quality	2,768,738.58
		Increased access to resources	34,377,068.22
		Increased coherence to their affiliations	3,694,975.52
	Unfunded	Increased access to resources	3,715,246.21
		Increased coherence to their affiliations	91,185.16
Staff in NPOs/SEs who join PLP	Work experience over 10 years	Enhanced self-esteem	1,415,557.34
		Enhanced sense of achievement	7,257,446.46
		Increased online marketing capacities	1,596,169.87
		Increased helping behavior	2,320,980.01
		Improved interpersonal relationship	4,417,088.16
		Work experience less than 10 years	Enhanced self-esteem
	Enhanced sense of achievement	18,111,457.88	
	Increased online marketing capacities	8,101,747.96	
	Increased helping behavior	3,614,806.42	
	Improved interpersonal relationship	10,149,633.15	
	Felt pressured	(41,603.76)	

		Felt frustrated	(533.04)
Taishin volunteers	Staff	Felt happier	4,704,712.33
		Improved interpersonal relationship	1,553,958.54
		Enhanced coherence to Taishin	930,709.15
		Improved family relationship	72,591.20
	Manager	Felt happier	2,125,932.48
		Improved interpersonal relationship	920,293.41
		Increased business	1,680,360.65
		Enhanced coherence to Taishin	1,130,320.25
		Improved family relationship	1,533,648.66
Donors		Felt happier	460,822.75
		Total value	317,685,285.19

4.2 Sensitivity Analysis

SROI measures the monetary value of qualitative, narrative information and inevitably involves 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. The analysis process of the SROI report involves many hypotheses and subjective information. We conducted sensitivity analysis and found that the range of SROI sensitivity analysis is 4.82-7.87. The highest SROI was 7.87, which was adjusted by adding 1 year to all outcomes of all stakeholders. The lowest SROI was 4.82, which was calculated by deducting 1 year to all outcomes of all stakeholders. If the duration of all outcomes was adjusted to 2 years, the SROI would be 4.87. If the duration of all outcomes of NPOs/SEs was raised by 1 year, the SROI would be 7.49. If the duration of all outcomes of NPOs/SEs was reduced by 1 year, the SROI would be 5.27. If the financial proxies of all outcomes were increased or decreased by 10%, the SROI would be 7.13 and 6.23, respectively. If the financial proxies of all outcomes of NPOs/SEs were increased or decreased by 10%, the SROI would be 6.98 and 5.99, respectively. The outcome “increased main beneficiaries/clients” of NPOs/SEs shares the largest part of social value of the 11th PLP. If the valuation of “increased main beneficiaries/clients” was increased by 10%, the SROI would be 7.23. If the valuation of “increased main beneficiaries/clients” was decreased by 10%, the SROI would be 6.38. The outcome “enhanced sense of work achievement” of the staff in NPOs/SEs shares the second largest part of social value of the 11th PLP. If the financial proxies of “enhanced sense of work achievement” of the staff of NPOs/SEs were increased or decreased by 10%, the SROI would be 6.85 and 6.77, respectively. If the financial proxies of all outcomes were increased or decreased by 10%, the SROI would be 7.14 and 6.24, respectively. If financial proxies of all outcomes of NPOs/SEs were increased or decreased by 10%, the SROI would be 6.98 and 6.00, respectively.

The impact factors are adjusted as follows. If the deadweight factor of all outcomes is

+10%, the SROI is 5.47; if the deadweight factor of all outcomes is -10%, the SROI is 7.49. If the attribution factor of all outcomes is + 10%, the SROI is 5.51; if the attribution factor of all outcomes is -10%, the SROI is 7.48. If the displacement factor of all outcomes is +10%, the SROI is 5.80; if the displacement factor of all outcomes is -10%, the SROI is 6.83. If the drop-off factor of all outcomes is +10%, the SROI is 5.84; if the drop-off factor of all outcomes is -10%, the SROI is 7.17. If the SROI increases 10%, we get 7.49; if the SROI decreases 10%, we get 6.13. The adjustments for four impact factors lead the SROI to vary from between 4.82 to 7.87, and the difference is up to 3.05. However, it was found that duration is the most sensitive factor of the social value of the 11th PLP. Based on the experiences of the assured SROI report of the 10th PLP, the sensitivity analysis informed us that the stakeholders appeared to overestimate the duration, which might lead the SROI to vary a lot. Thus, we deleted all extreme responses (such as 100 years) and changed all responses over 6 years to 6 years as the maximum to follow the “Do not over-claim!” principle. The above discussion for sensitivity analysis is summarized in Table 24.

Table 24 Sensitivity analysis

Adjustments	Value	SROI
Duration	Add 1 year to all outcomes	7.87
	Deduct 1 year to all outcomes	4.82
	Add 1 year to all outcomes of NPOs/SEs	7.49
	Deduct 1 year to all outcomes of NPOs/SEs	5.27
	2 years for all outcomes	4.87
Financial proxies	Add 10% to all outcomes	7.13
	Deduct 10% to all outcomes	6.23
	Add 10% to all outcomes of NPOs/SEs	6.98
	Deduct 10% to all outcomes of NPOs/SEs	5.99
	Add 10% to “Increase main beneficiaries/clients” of NPOs/SEs	7.23
	Deduct 10% to “Increase main beneficiaries/clients” of NPOs/SEs	6.38
	Add 10% to “enhanced sense of work achievement” of Staff of NPOs/SEs	6.85
	Deduct 10% to “enhanced sense of work achievement” of Staff of NPOs/SEs	6.77
Deadweight	Add 10% for all outcomes	5.47
Deadweight	Deduct 10% for all outcomes	7.49
Attribution	Add 10% for all outcomes	5.51
Attribution	Deduct 10% for all outcomes	7.48
Displacement	Add 10% for all outcomes	5.80
Displacement	Deduct 10% for all outcomes	6.83
Drop-off	Add 10% for all outcomes	5.84
Drop-off	Deduct 10% for all outcomes	7.17
SROI	Increased by 10%	7.49
SROI	Decreased by 10%	6.13

4.3 Risk Analysis

This SROI report abides by the eight social value principles. However, SROI takes professional judgments over the process of engaging stakeholders and analyzing data. Some surveys and analyses were based on research literature and the assumptions or subjective judgments of stakeholders. This section discusses the limitation and potential risks of this report along with how to respond to such potential risks in the report. Most importantly, this section explains the approach and makes a professional judgment regarding how to reduce risks to an acceptable level. We summarize the risk analysis of the social value evaluation in Table 25.

Table 25 Risk analysis of the SROI analysis of the 11th PLP

Principles	Difficulties in implementation	Potential risks	Response method
Involve stakeholder	<ol style="list-style-type: none"> 1. Hard to engage direct stakeholder groups that have huge populations and diverse possible subgroups. 2. Some organizations and volunteers might be impatient to thoroughly read all questions and therefore give invalid answers. 	<ol style="list-style-type: none"> 1. Insufficient representation of stakeholders 2. Underestimate SROI 	<ol style="list-style-type: none"> 1. Since the 10th PLP, we attended workshops and events held by TCF as preliminary studies to interview stakeholders to understand their changes because personal interviews enable a better understanding of outcomes and chains of events. 2. The assured report of the 10th PLP paved the foundation for this report. When verifying the result from the 10th PLP report with randomly selected stakeholders of the 11th PLP, we were able to further validate positive and negative outcomes this year. 3. To raise the response rate this year and enhance the validity and reliability of this report, TCF set the SROI questionnaires as the requirement of all organizations of the 11th PLP to reimburse the fund and contacted the unfunded organizations to fill in the survey. The response rate has been significantly raised, which means this report has better engaged with stakeholders this year. 4. Vouchers were offered to raise the response rate, which could engage more stakeholders.
	Whether or not to engage indirect stakeholders like beneficiaries	1. Underestimate SROI	The scope of the report focuses on understanding the social value of the 11 th PLP with the major input of TCF in terms of the organizational level rather than the individual level. The outcomes of beneficiaries of funded organizations belonged to the SROI report of funded organizations. It means this report emphasizes changes experienced by NPOs/SEs and their staff that passed the first-round review of PLP, while those who were served by NPOs/SEs were excluded from the report.

Understand the changes	<ol style="list-style-type: none"> 1. Some stakeholders could not elucidate their changes or were unaware of incurred changes resulting from participation in the PLP. 2. Some stakeholders might misunderstand or cannot correctly and precisely understand all questions, especially the well-defined outcomes, financial proxies, and impact factors. 3. Some organizations and volunteers might be impatient to thoroughly read all questions and therefore give invalid answers. 	<ol style="list-style-type: none"> 1. Insufficient representation of stakeholders 2. Overestimate or underestimate SROI 	<ol style="list-style-type: none"> 1. We referred to literature and discussed with professionals and scholars to explore outcomes. 2. We asked interviewees and questionnaire respondents to pinpoint their feelings before and after joining the PLP, or to apply professional scales (i.e. self-esteem, happiness, or group cohesion) to verify if the changes had happened. When cleaning data, if the responses were all the same for all outcomes or indicators (e.g. “agree” for all responses), our research assistant would call them, explain the questions again on the phone to ensure they understood, and then ask them to reply again. If all questions remained the same, we confirmed there was no change for this outcome. If the answers were moderated, we took note of the new answers and calculated the new data accordingly. 3. TCF and our research team left our email and phone number with stakeholders to help explain the logic of the questionnaire and the meaning of questions. 4. All invalid data were deleted. 5. Vouchers were offered to raise the response rate, which could engage more stakeholders to help them understand their changes.
Value the things that matter	A minority of stakeholders resisted	Underestimate or overestimate SROI	<ol style="list-style-type: none"> 1. A few stakeholders were unwilling to value outcomes. Even if they agreed to price outcomes, they tended to value them extraordinarily highly. Involving these stakeholders may cause an overestimation of the SROI rate. Without

	performing a valuation for their outcomes.		violating statistical inferences, these data were treated as extreme values and their pricing was excluded; other replies may still be considered. 2. We held value game workshops to further understand how stakeholders value their outcomes and the relative importance of all outcomes.
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 outcomes for each stakeholder in questionnaires. Outcomes were only included in our calculation of 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. We Analyzed the project's possible negative impacts in a more rigorous manner. 3. We deleted extreme values for financial proxies and duration.
Be transparent	The information in the comprehensive impact map of the report cannot be fully presented due to the layout of the report	Reader's 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	1. insufficient representation of stakeholders 2. overestimate or underestimate SROI	Verify through engagement processes via phone discussions, emails, or follow-up questionnaires.

4.4 Verification

In verifying outcomes and the report, TCF helped us send questionnaires to NPOs and SEs, staff in NPOs and SEs, Taishin volunteers, and donors who joined the 10th and 11th PLP. We designed the questionnaires contained the results we collected from the 11th PLP to verify chains of events, outcomes, indicators, financial proxies, and impact factors of stakeholders for the stakeholders of the 10th PLP. The results show that the 10th PLP broadly matched with the results of the 11th PLP. Therefore, we were confident in findings of the 11th PLP without major adjustment.

The assured report of the 10th PLP concluded that the majority of social value is derived from funded organizations, which means we shall be more cautious about well-defined outcomes, indicators, and financial proxies of funded organizations. We spent more time on clarifying two issues. First, in the past we defined one well-defined outcome of funded NPOs/SEs, that of “improved service capacity,” by calculating “the number of increased beneficiaries/events/business because of the PLP” multiplied by “the average yearly cost of serving per beneficiary/the price of per event/the price of business.” However, when we verified outcomes with NPOs/SEs, the service quantity had increased for some organizations while service quality had been raised for others as a result of PLP funding. Therefore, this report decided to separate them into two different well-defined outcomes and calculated them using different financial proxies.

Second, almost one-third of questionnaires of NPOs/SEs and staff in NPOs/SEs seemed to collect invalid indicators. These respondents answered “yes” for the question “whether you have experienced this outcome?” but they then chose the same option for all before-and after items in the indicators. If the before and after score remained the same, it means there was no change in this outcome. However, we could not be sure whether those answers were valid; we thought the respondent might not have fully understood the questions or perhaps they were just impatient to fill in the questionnaire. Therefore, we called all those respondents and verbally explained the logic of the questionnaire and the meaning of specific questions that seemed to be invalid responses. To our surprise, most respondents had correctly understood the questions. They answered the questions in that manner because they had been participating in the PLP for consecutive years, which meant they did not experience changes as a result of “a specific year.” Our teams marked these feedbacks and regarded these answers as valid, but we recognized them as “no change” for that outcome. Since the PLP is an annual campaign and stakeholders might attend on more than one year, for the next report we shall add an additional option in our questionnaire covering this issue in order to identify the valid responses.

As for Taishin volunteers who joined for several years, their outcomes should be partially attributed to the inputs of prior years. However, these volunteers tended to be inherently more socially-oriented 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 outcomes of the current year.

Chapter 5: Discussion, Conclusion, and Suggestions

5.1 Discussion

Based on the evaluation discussed in previous chapters, the total social value of the 11th PLP was \$317,685,285.19. As shown in Table 26, approximately 74.82% of the social value was generated from funded NPOs/SEs, while only 1.2% of the social value was generated from unfunded NPOs/SEs. Staff in NPOs/SEs with work experience in the social sector of over 10 years created 5.35% of social value; staff in NPOs/SEs with work experience in the social sector of less than 10 years created 13.87% of social value. Taishin volunteers in managerial positions created 2.33% of social value; Taishin volunteers in non-managerial positions created 2.29% of social value. Donors accounted for 0.15% of social value. The above statistics are also illustrated in Figure 4.

Table 26 Total Value for each stakeholder

Stakeholder	Value	Percentage
Funded NPOs/SEs	237,706,156.44	74.82%
Unfunded NPOs/SEs	3,806,431.38	1.20%
Staff in NPOs/SEs (work over 10 years)	44,052,106.10	5.35%
Staff in NPOs/SEs (work less than 10 years)	17,007,241.85	13.87%
Taishin volunteers (non-managers)	7,261,971.22	2.29%
Taishin volunteers (managers)	7,390,555.44	2.33%
Donor	460,822.75	0.15%
Total	317,685,285.19	100.00%

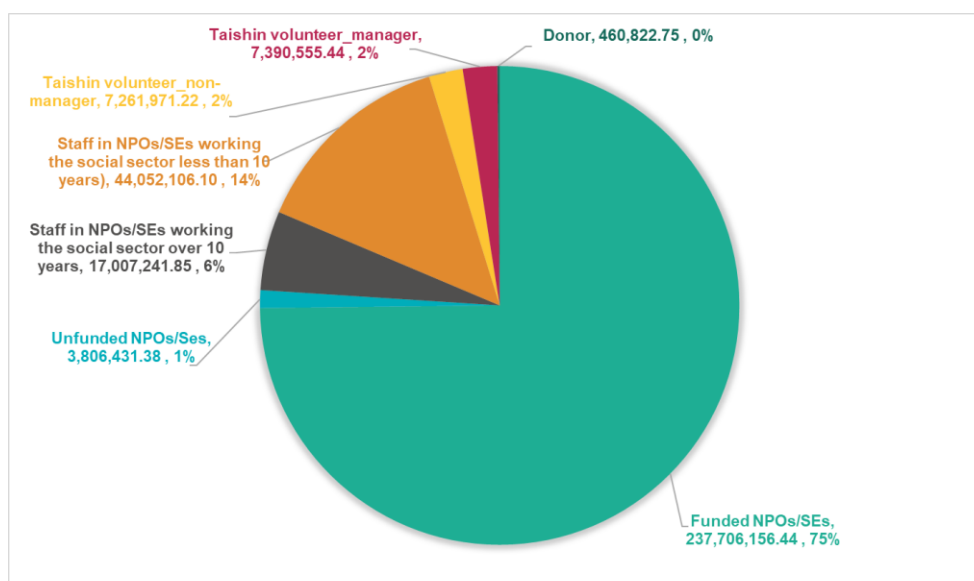


Figure 4 Pie chart of social value of the 11th PLP by stakeholders

The most valuable outcome for funded NPOs/SEs is “increased main beneficiaries/clients,” which accounts for 61.97% of all outcomes; this is followed by “increased access to resources,” (10.82% of all outcomes), “increased coherence to their affiliations” (1.16% of all outcomes), and “improved service quality” (0.87% of all outcomes). Interestingly, even under during the pandemic, unfunded NPOs/SEs also experienced changes of “increased accesses to resources” (up to \$3,715,246.21, accounting for 1.17% of all outcomes). TCF realized that COVID-19 had significantly decreased donations to NPOs and had attempted to offer more consulting to help NPOs gather more resources in the face of the pandemic. Also, according to feedback from the 10th PLP, unfunded organizations mentioned that even if they did not receive funds from TCF, they had nevertheless benefitted from joining the online voting campaign. Organizations would raise their reputation and media exposure in the online voting competition, which would attract more attention from the public. Interviewees told us that they received more external enquiries via phone calls or inbox messages from Facebook from those seeking to understand what resources they needed.

“Enhanced sense of work achievement” accounts for the biggest portion of social value created by the staff in NPOs and SEs for both subgroups, 5.70% for those with work experience in the social sector of less than 10 years and 2.28% for those with over 10 years. Interestingly, the second largest portion of social value among all staff in NPOs/SEs was “enhanced interpersonal relationships” for both subgroups. The PLP emphasized its support of medium and small NPOs/SEs that had been facing serious challenges in acquiring financial resources during the pandemic. Since all staff in NPOs/SEs were eager to acquire funding and all kinds of resources, it is reasonable that “enhanced sense of work achievement” was found to be the largest material change for staff in NPOs/SEs. In addition, during the pandemic, online marketing capacity was crucial for all NPOs/SEs to secure resources. The staff working in the sector for less than 10 years appeared to be the younger generation who were the main contact for the PLP project, and they were usually the people assigned to take the online marketing courses offered by TCF on behalf of their organization. Therefore, it was reasonable that they demonstrated more social value in online marketing capacities than did those with over 10 years of work experience. Also, they would feel excited and relieved at winning the online voting competition because it saved plenty of time and human resources to raise funds. Altogether, the PLP further contributed to the staff gaining an increased sense of work achievement.

The most obvious difference in outcomes between manager and non-manager volunteers in Taishin was “increased business” for manager volunteers, who had typically been working at Taishin longer than non-manager volunteers and were therefore supposed to feel more bonded to Taishin. The most social value created by volunteers happened to non-managers who “felt happier” (1.48% among all outcomes), which was followed with “improved interpersonal relationships” (0.49% among all outcomes). Similar to the result of the 10th PLP report, volunteers in management positions mentioned that they would share their experiences with their clients, which created more talking points and led to deeper conversation with their clients. Some volunteers even helped to connect clients and NPOs for volunteering or donations,

which brought in further business. Both manager and non-manager volunteers indicated “improved family relationship” as a change after joining the PLP. The PLP further enhanced their coherence to Taishin. Donors were found to account for less than 1% of all outcomes, which might result from a lack of personnel to commit to retaining donor relationships.

In short, social value of the 11th PLP for each stakeholder is summarized in Table 27, which can help the managers of Taishin Charity Foundation to think about how to improve for the 12th PLP.

Table 27 Social value and percentage for stakeholders

Stakeholder	Subgroup	Outcome	Social Value	Percentage	
NPOs/SEs	Funded	Increased main beneficiaries/clients	196,865,374.12	61.97%	76.02 %
		Improved service quality	2,768,738.58	0.87%	
		Increased access to resources	34,377,068.22	10.82%	
		Increased coherence to their affiliations	3,694,975.52	1.16%	
	Unfunded	Increased access to resources	3,715,246.21	1.17%	
		Increased coherence to their affiliations	91,185.16	0.03%	
Staff in NPOs/SEs who join PLP	Work experience in the social sector of over 10 years	Enhanced self-esteem	1,415,557.34	0.45%	19.22 %
		Enhanced sense of achievement	7,257,446.46	2.28%	
		Increased online marketing capacities	1,596,169.87	0.50%	
		Increased helping behavior	2,320,980.01	0.73%	
		Improved interpersonal relationship	4,417,088.16	1.39%	
	Work experience in the social sector of less than 10 years	Enhanced self-esteem	4,116,597.49	1.30%	
		Enhanced sense of achievement	18,111,457.88	5.70%	
		Increased online marketing capacities	8,101,747.96	2.55%	
		Increased helping behavior	3,614,806.42	1.14%	
		Improved interpersonal	10,149,633.15	3.19%	

		relationship			
		Felt pressured	(41,603.76)	-0.01%	
		Felt frustrated	(533.04)	0.00%	
Taishin volunteers	Staff	Felt happier	4,704,712.33	1.48%	6.90%
		Enhanced interpersonal relationship	1,553,958.54	0.49%	
		Enhanced coherence to Taishin	930,709.15	0.29%	
		Improved family relationship	72,591.20	0.02%	
Taishin volunteers	Manager	Felt happier	2,125,932.48	0.67%	
		Enhanced interpersonal relationship	920,293.41	0.29%	
		Increased work performance	1,680,360.65	0.53%	
		Enhanced coherence to Taishin	1,130,320.25	0.36%	
		Improved family relationship	1,533,648.66	0.48%	
Donors		Felt happier	460,822.75	0.15%	0.15%
Total social value			317,685,285.19	100%	100%

5.2 Conclusion and Suggestions

This report attempts to evaluate the social value of the 11th PLP. The SROI analysis finds that the total present value is \$317,685,285.19, the net present value is \$271,010,375.22, and inputs are \$ 46,674,909.96. The SROI is 6.81, with sensitivity analysis ranging from 4.83-7.88.

In 2021, Social Value International announced Principle 8: be responsive, which pursues optimum Social Value based on decision making that is timely and supported by appropriate accounting and reporting. Therefore, our team reached our conclusions and suggestions based on the analysis and numbers after calculating the SROI of the 11th PLP and presenting this data to TCF in order to further optimize the PLP mechanism and maximize social value.

5.2.1 Be responsive to NPOs/SEs

This report found that about 76.02% of its value occurs on NPOs and SEs (74.82% for funded organizations and 1.20% for unfunded organizations). First, for funded organizations, the most important outcomes were “increased main beneficiaries/clients” while “improved service quality” shared merely 1.20% of social value. This means the TCF fund has enabled NPOs/SEs to reach more beneficiaries/clients (almost 63% of organizations experienced this change), which expands the scale of the service.

However, the TCF funds seemed to not significantly improve service quality for organizations. (This is in reference to the result that 60% organizations had this change but on average experienced a +13% service quality change.) Obviously, the service quality impact still has room for improvement. We looked into each item of the indicators of “improved service quality” and found that NPOs/SEs showed that the following aspects of service quality were relatively low: “actively deal with complaint of beneficiaries/clients,” “offer flexible services that address individual’s needs,” “listening to beneficiaries or clients’ needs,” and “to communicate in the language that beneficiaries/clients could understand.” These dimensions could be served as the strategic goals to optimize service quality. TCF could consult with experts and professionals regarding service quality, and we discussed if TCF could offer communication courses as an operational or tactical decision.

Second, both funded and unfunded NPOs/SEs regarded “increasing access to resources” as material outcomes. On average, a funded NPO/SE obtained other resources valued at \$302,063.28 and an unfunded NPO/SE obtained other resources valued at \$97,129.14. The majority of increased resources consisted of monetary donations and in-kind donations, but were comparatively lacking in volunteering and public communication resources. These outcomes have proved that the PLP’s funding not only temporarily released the financial burden placed on organizations, but also expanded its impacts to bring in other needy resources. Some interviewed organizations mentioned that Taishin volunteers were of great help and asked if TCF could arrange more volunteering activities. TCF might consider setting up a regular volunteering matching program (not

to promote the PLP but to help NPOs/SEs deliver services or operations) as an operational decision. For the tactical decision level, TCF might establish a committee and design the criteria to allow funded NPOs/SEs to join the volunteering matching program.

In addition, since the 11th PLP coincided with the outbreak of COVID-19 in Taiwan, TCF held online courses to help familiarize NPOs/SEs with online meeting facilities, which further assisted them in holding online courses or events and continuing to serving their beneficiaries/clients. Some funded NPOs/SEs mentioned that their beneficiaries felt contented and grateful that they could join online courses or activities, while a few organizations said that beneficiaries/clients still preferred on-site courses or activities. We suggest that TCF survey or talk to funded organizations regarding the performance of holding online courses or activities in order to realize how TCF can leverage resources to address funded organizations' needs and problems, which shall be crucial to set holistic operational, tactical, and strategic decisions for impact management of the PLP mechanism in pandemic times.

5.2.2 Be responsive to Taishin volunteers

Social value created by Taishin volunteers in the 11th PLP accounts for 4.61% of the total value. Non-manager volunteers regarded “enhanced family relationships” as the most valuable outcome in terms of financial proxy (\$218,333.33 for the non-managers and \$170,166.83 for managers). As for family relationships, manager volunteers had changed more in “family members pay attention to each other’s emotional feelings” and “the family will speak directly of care and love” while non-manager volunteers had changed more in “the family will have time to talk to each other every day.” Interestingly, as for enhanced interpersonal relationships, both managers and non-manager volunteers reported the largest increase as being “being tolerant of people’s differences.”

Manager volunteers also showed an average 10% increase on each item of “enhanced cohesion to Taishin,” which might be explained by the feedback that they already had a strong cohesion to Taishin. In comparison to non-manager volunteers, managers manifested more changes in “enhanced family relationships,” since they tended to show more care and speak straightforwardly with personal feelings according to the indicators. Non-managers showed a slight increase on “enhanced interpersonal relationships” for they tended to be from the younger generation and therefore more often without children. For non-manager volunteers, the largest increase was on “feeling more meaningful and purposeful in life.”

According to the above-mentioned outcomes of volunteers, TCF could cooperate with the human resource department to innovate an impactful volunteering campaign with different recruitment strategies to attract both manager and non-manager volunteers. TCF has decided to show the analysis results to volunteer recruitment sessions and has begun discussing with its human resources department to develop activities which encourage volunteers to bring their parents and the elderly family members along with

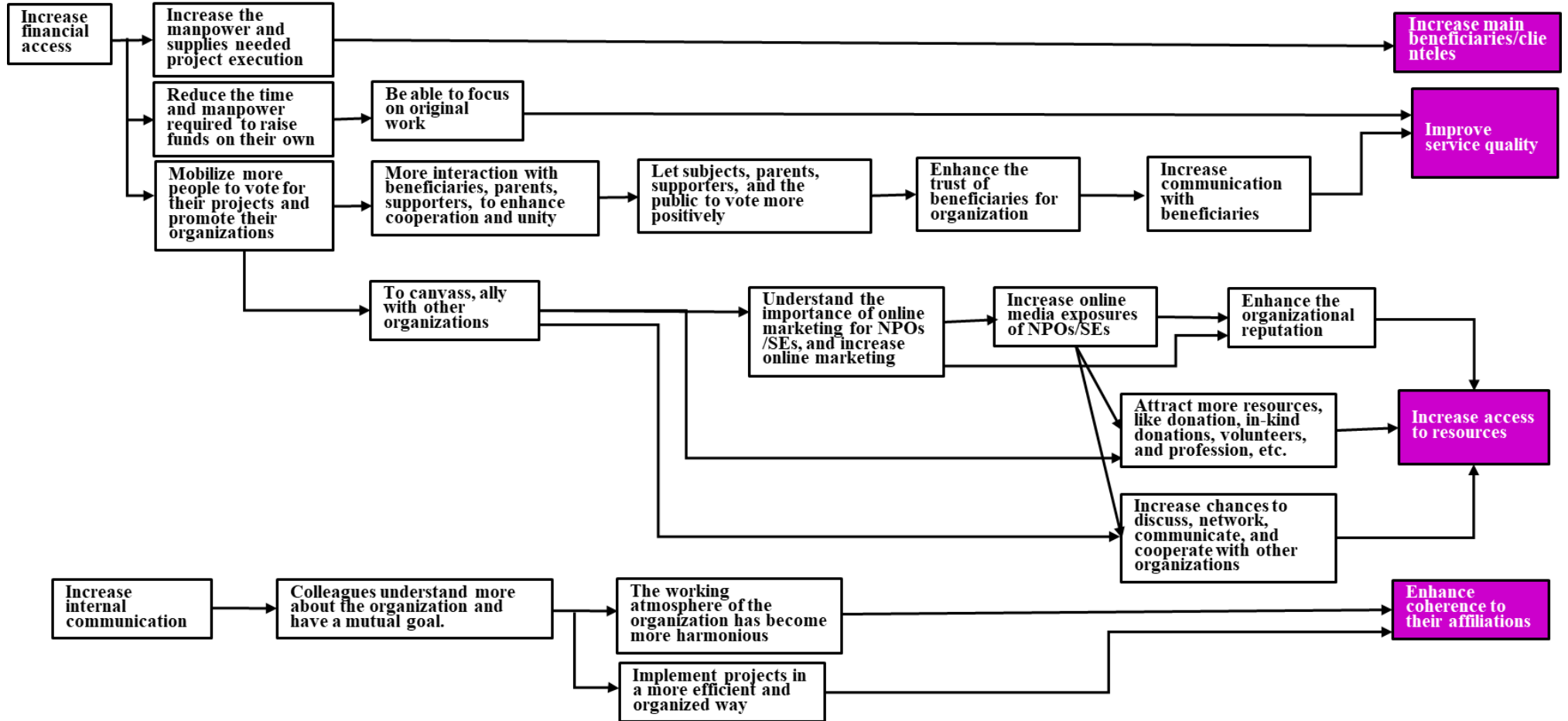
children. As for non-manager volunteers, TCF shall discuss how to prolong “feeling more meaningful and purposeful in life,” as such feelings can contribute to helping behavior, regular volunteering, work performance, etc.

5.2.3 Be responsive to Donors

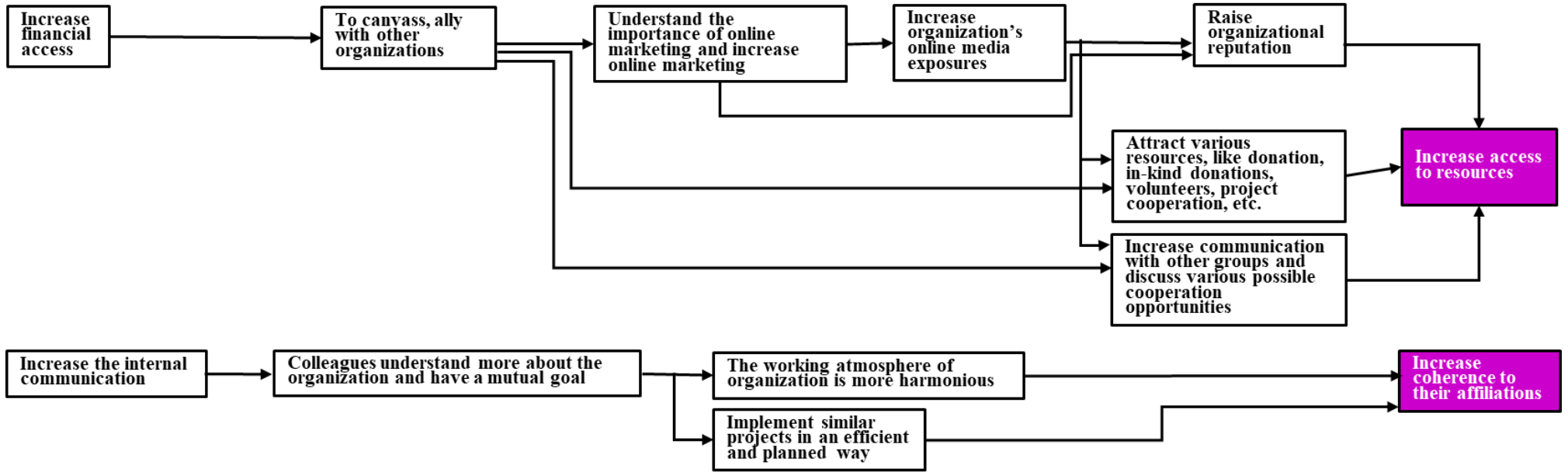
According to the survey result, donors felt happier after joining the 11th PLP. The scale demonstrated that donors seemed to be happier for they felt positive towards life; they regarded their life as being more meaningful, purposeful, and pleasant, and they were more optimistic about the future. Some donors mentioned that they did feel happier by making a donation; however, they were interested in knowing (1) whether those funds were appropriately utilized, (2) how funded organizations improved with the use of Taishin’s funding, (3) whether TCF assisted unfunded organizations to help them get funded next year, (4) whether TCF tracked project outcomes of funded organizations for 3 to 5 years, and (5) innovating the design of the TCF in order to expand impacts. Therefore, as an operational and tactical decision, our search team suggested that TCF summarize the SROI report of the 10th and 11th PLP with donors and annually share the result via email or social media in order to inform donors of the social value created by the input of their donation and TCF. In addition, TCF shall consider having one staff member responsible for donor retention to regularly share the outcomes, photos, or stories of courses and events held by TCF in order to actively interact with donors and invite them to join in future events. Doing this shall enable donors to engage more with the PLP, and they would therefore be more likely to continuously donate funds or to support the PLP.

Appendix 1 Chain of Events

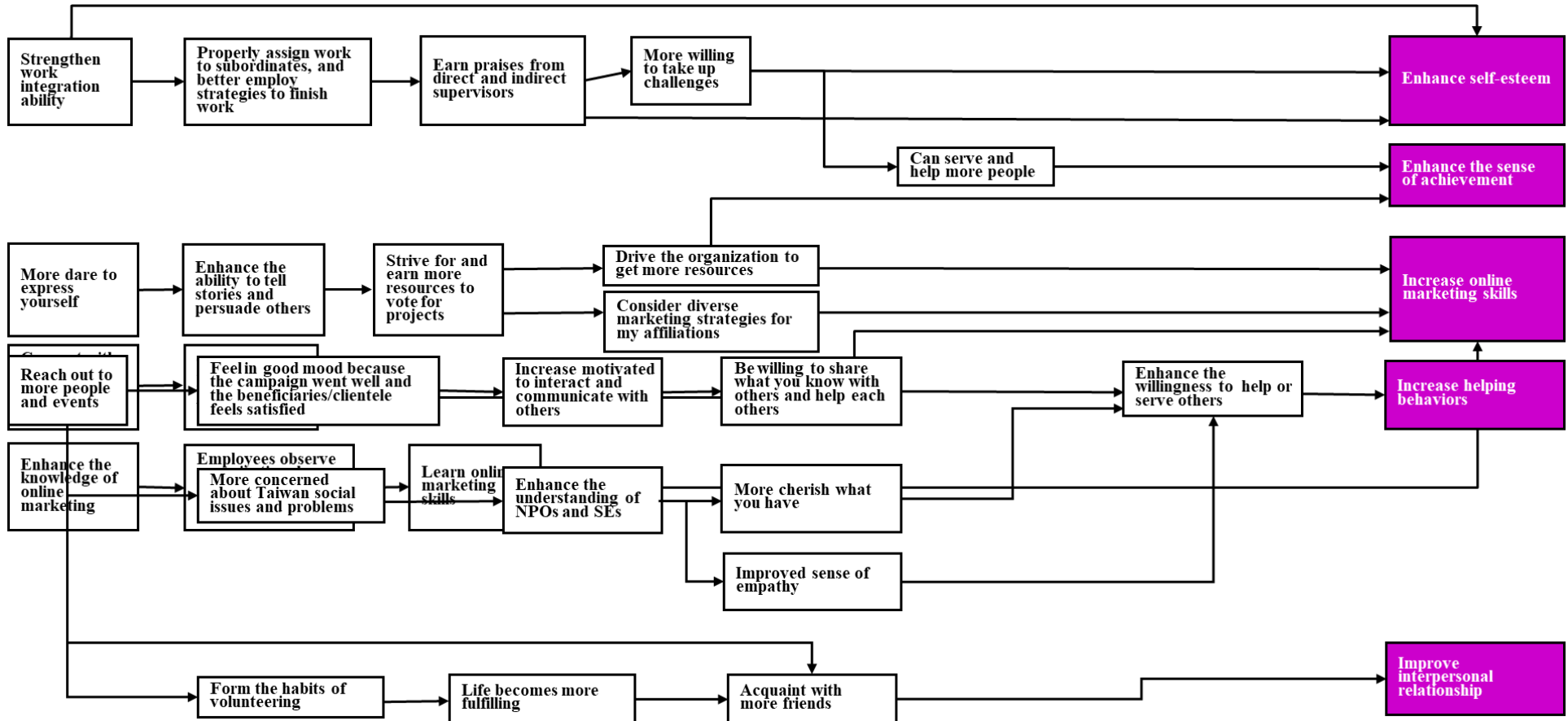
1. Funded nonprofits and social enterprises



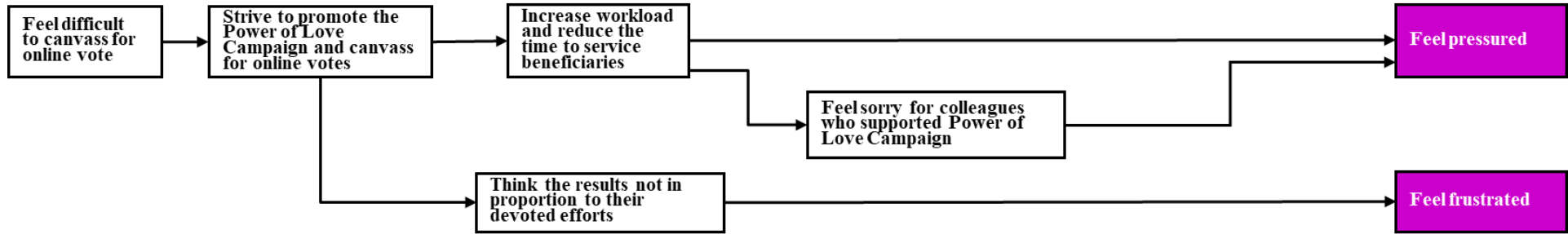
2. Unfunded nonprofits and social enterprises



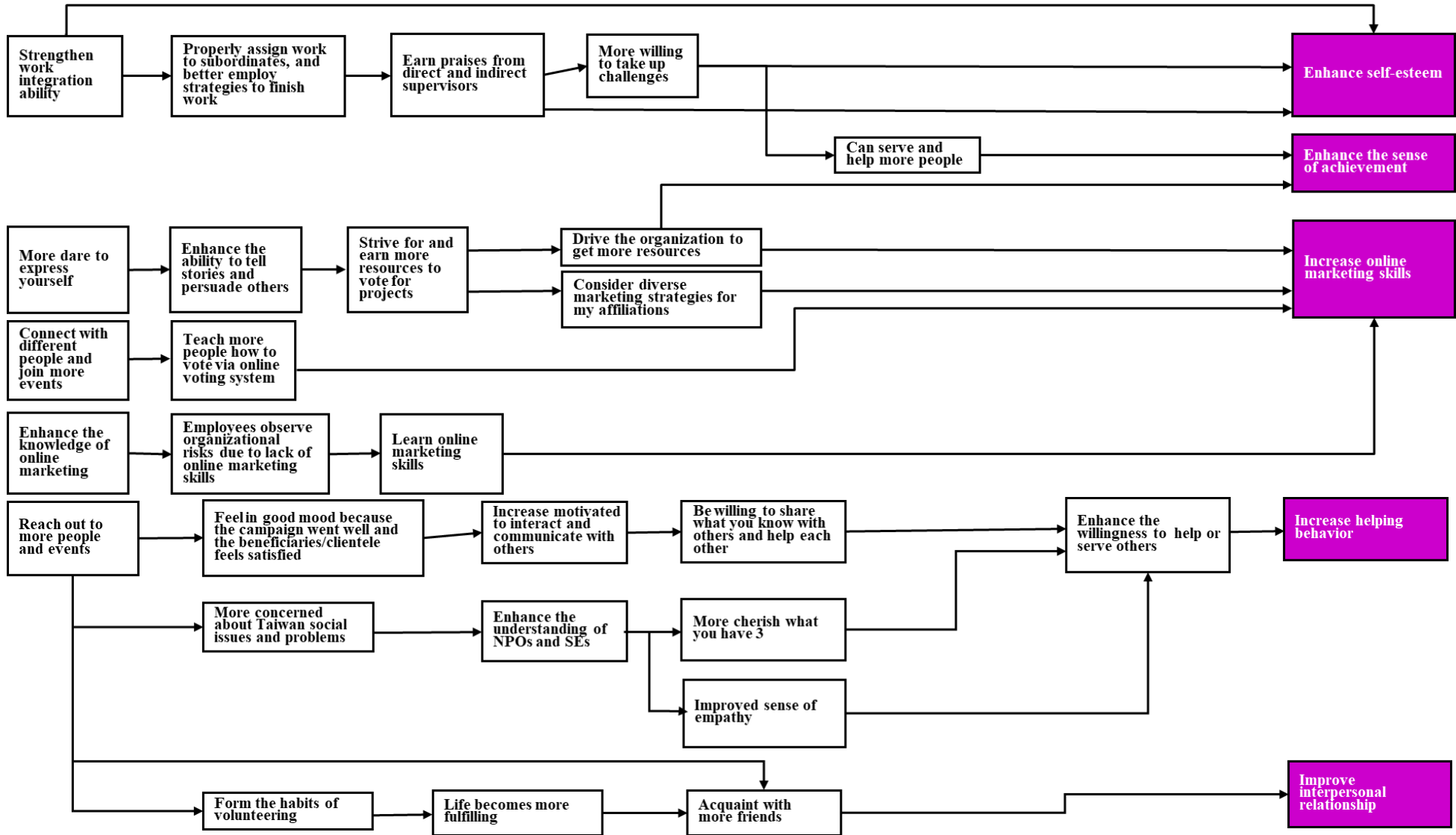
3. Staff in nonprofits or social enterprises with less than 10-years of working experience in the social sector



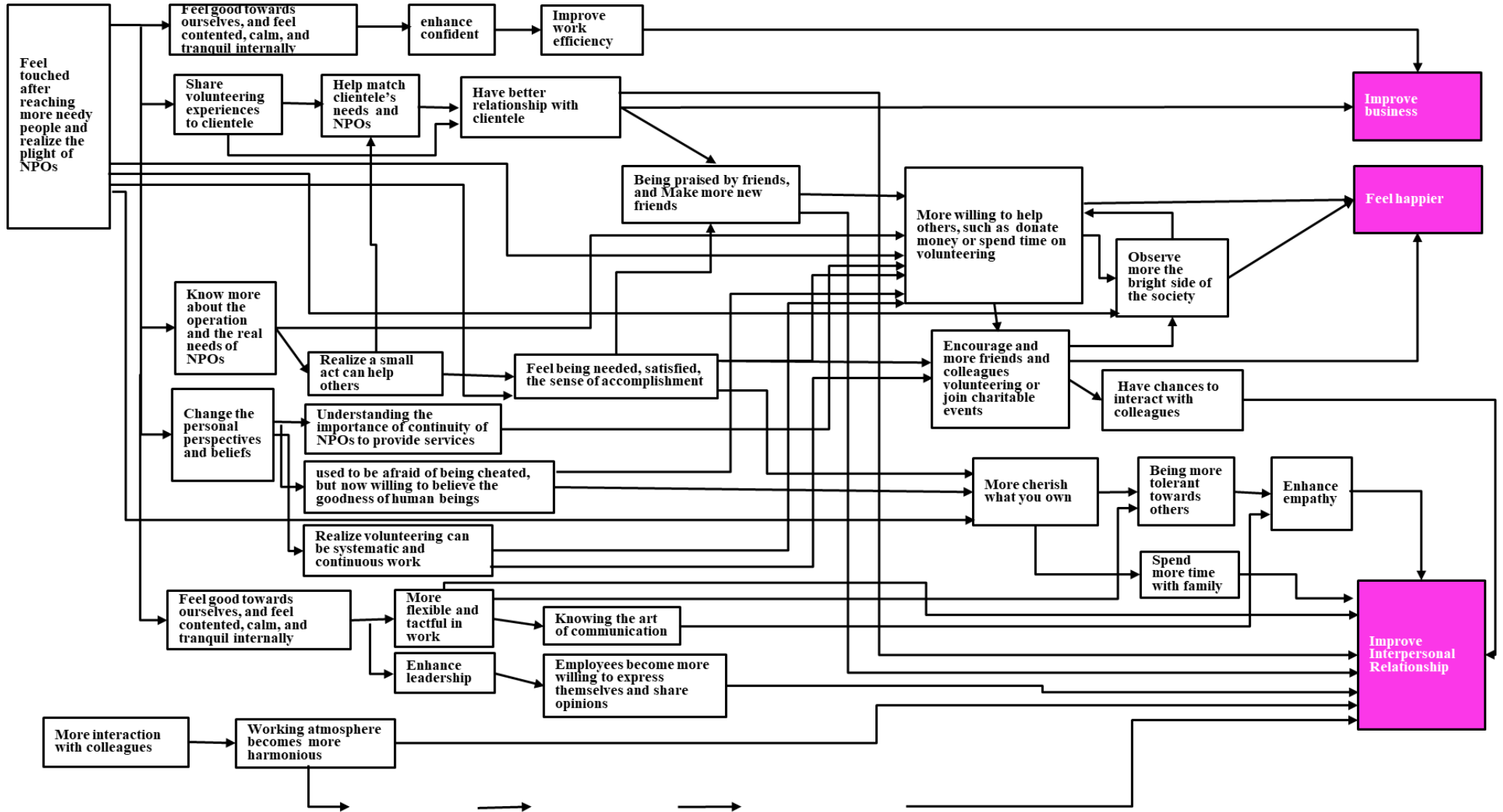
**3 Staff in nonprofits or social enterprises with less than 10-years of working experience in the social sector
(continued)**



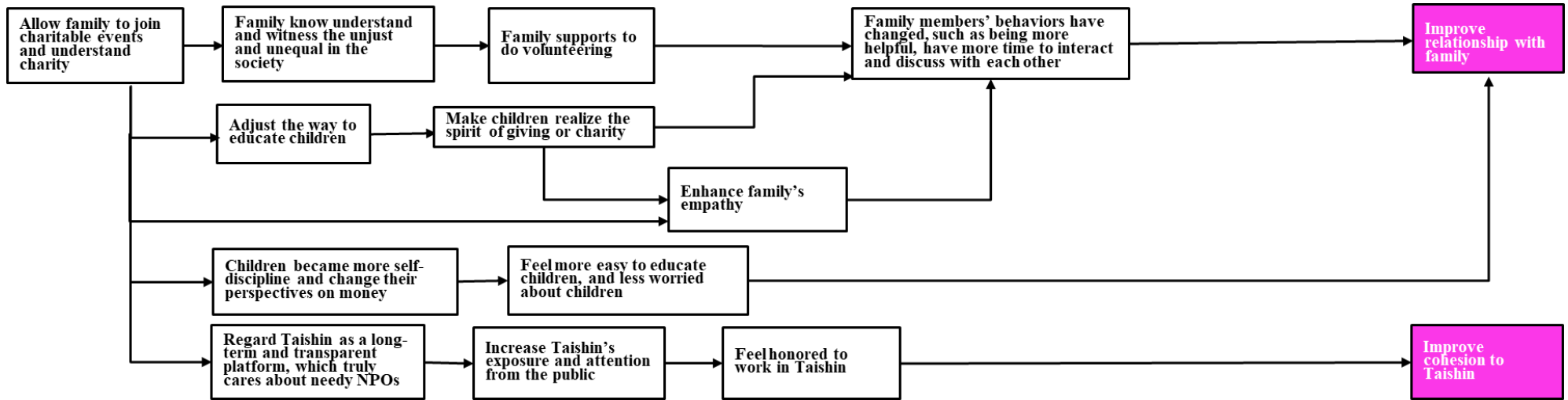
4. Staff in nonprofits or social enterprises with more than 10-years of working experience in the social sector



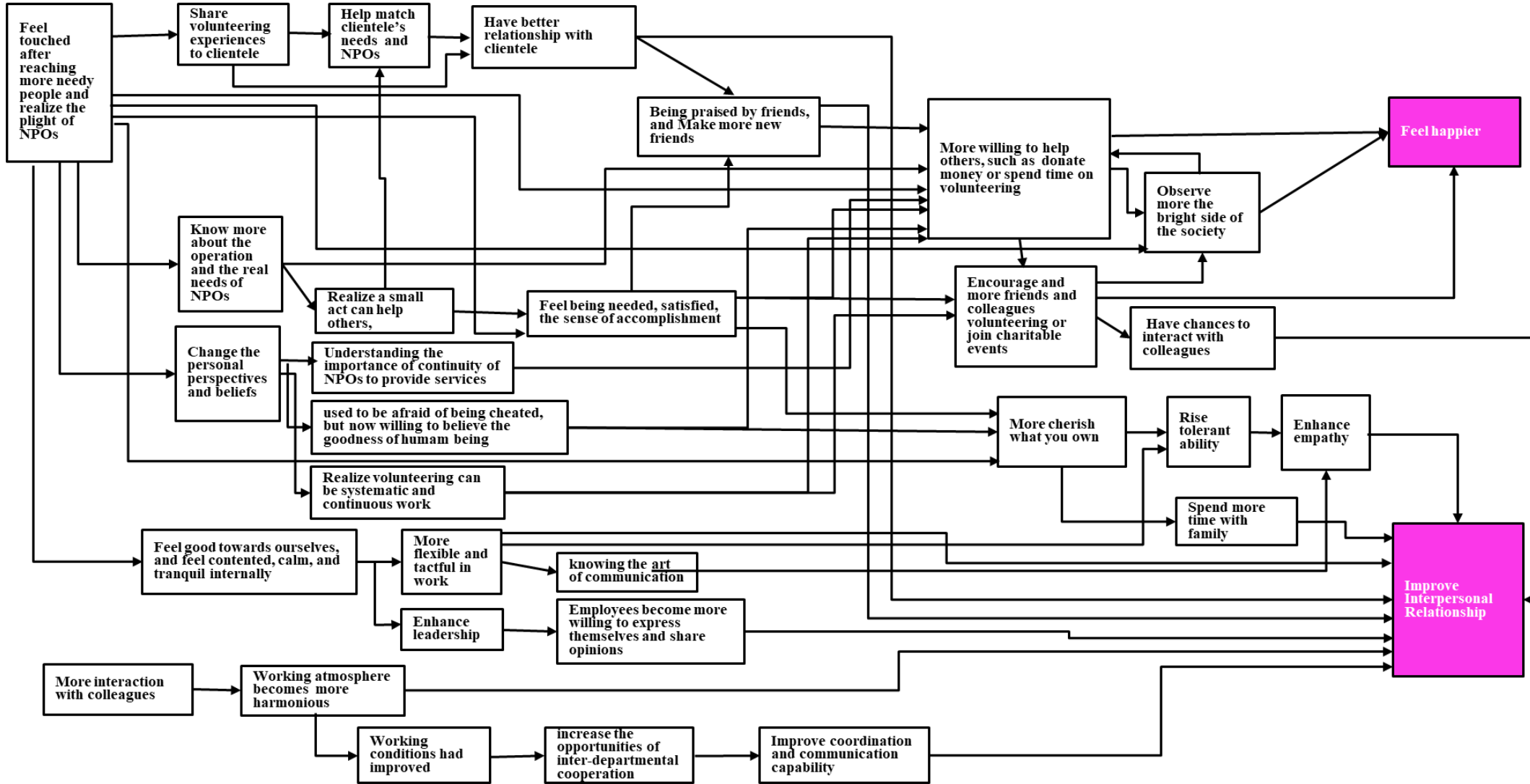
5. Taishin volunteers in managerial positions



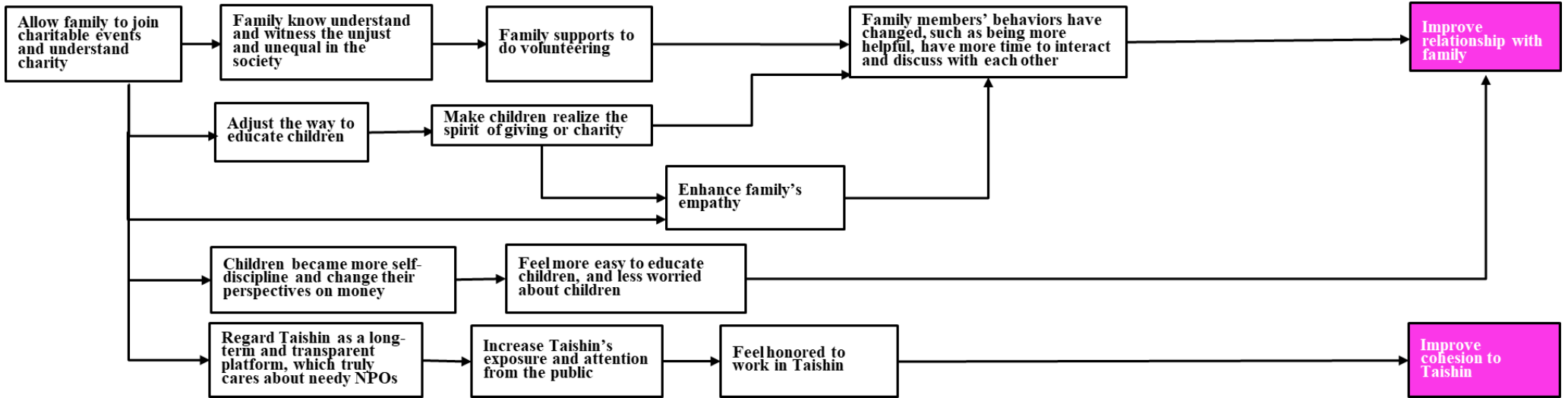
5 Taishin volunteers in managerial positions (continued)



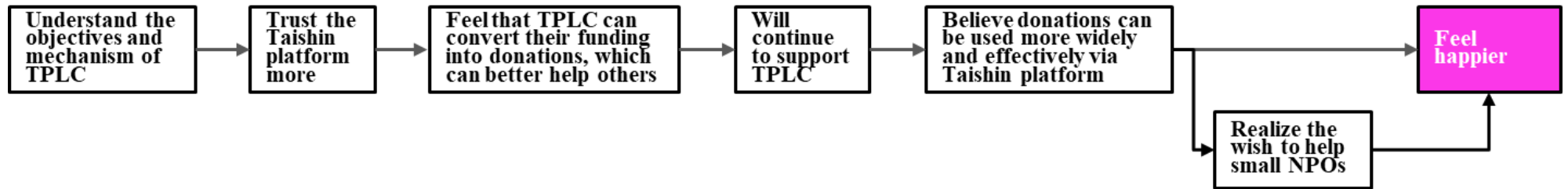
6. Taishin volunteers in non-managerial positions



6. Taishin volunteers in non-managerial positions (continued)



7. Donors



Appendix 2 Stakeholder Interview Outline

1. Nonprofits and social enterprises

- What is the total income of your organization in 2019 (including donations, project income, sales income, membership fees, etc.)?
- How many full-time employees does your organization have in 2019?
- How many times has your organization received funding in PLP campaigns?
- What is the type of the project that your organization is submitting to the PLP?
- Did your organization receive funding from the 11th/10th PLP?
- After your organization participated in the 11th/10th PLP, what changes do you think occurred to your organization? Can you briefly explain how the changes happened?
- Can you think of an example to prove that the outcome happened? (For example, if the stakeholder mentioned “enhanced cohesion to their affiliations,” we would use items of professional scale to evaluate group cohesion of the interviewees.)
- 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 are the statuses of “before” and “after” participating in the 11th/10th PLP”?
- What would have happened to your organization if your organization didn’t participate in the 11th PLC? What do you think the probability of obtaining the changes you mentioned would be?
- What is the probability of the changes you mentioned being caused by other factors?
- Regarding the changes you mentioned, how long do you think these changes will last?
- Did your organization experience any negative impacts or changes after participating the 11th/10th PLP?
- How much human resources, time, or resources did/will your organization spend to participate in the 11th/10th PLP?
- Will the changes obtained from 11th PLC drop off over time? If so, what’s the percentage per year?

2. Staff in NPOs and SEs

- What is your gender?
- What old are you?
- What is your job title?
- What department do you belong to?
- How many years have you served in the social sector?
- How many years have you served current affiliation?
- After your organization participated in the 11th/10th PLP, what changes do you think occurred to your organization? Can you briefly explain how the change happened?
- Can you think of an example to prove that the outcome happened? (For example, if the stakeholder mentioned “enhanced cohesion to their affiliations,” we would use items of professional scale to evaluate group cohesion of the interviewees.)

- 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 are the statuses of “before” and “after” participating in the 11th/10th PLP”?
- What would have happened to you if you didn’t participate in the 11th PLC? What do you think the probability of obtaining the changes you mentioned would be?
- What is the probability of the changes you mentioned being caused by other factors?
- Regarding the changes you mentioned, how long do you think these changes will last?
- Did you experience any negative impacts or changes after participating the 11th/10th PLP?
- How much human resources, time, or resources will/did you spend to participate in the 11th/10th PLP?
- Will the changes obtained from 11th PLC drop off over time? If so, what’s the percentage per year?

3. Taishin volunteers

- What is your gender?
- What is your age?
- What is your job title?
- How many years have you been a volunteer in the PLP?
- How many volunteer activities have you participated in PLP? After your organization participated in the 11th/10th PLP, what changes do you think occurred to your organization? Can you briefly explain how the change happened?
- 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 11th/10th PLP”?
- Can you think of an example to prove that the outcome happened? (For example, if the stakeholder mentioned “enhanced cohesion to their affiliations,” we would use items of professional scale to evaluate group cohesion of the interviewees.)
- 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 are the statuses of “before” and “after” participating in the 11th/10th PLP”?
- What would have happened to you if you didn’t participate in the 11th PLC? What do you think the probability of obtaining the changes you mentioned would be?
- What is the probability of the changes you mentioned being caused by other factors?
- Regarding the changes you mentioned, how long do you think these changes will last?
- Did you experience any negative impacts or changes after participating the 11th/10th PLP?
- How much human resources, time, or resources will/did you spend to participate in the 11th/10th PLP?
- Will the changes obtained from 11th PLC drop off over time? If so, what’s the percentage per year?

4. Donor

- What is your gender?
- What is your age?
- What is your job title?
- What is your highest education level?
- How many years have you donated to PLP?
- After you donated to the 11th/10th PLP, what changes do you think have occurred to your organization? Could you briefly explain how the changes happened?
- Can you think of an example to prove that the outcome happened? (For example, if the stakeholder mentioned “enhanced cohesion to their affiliations,” we would use items of professional scale to evaluate group cohesion of the interviewees.)
- What would have happened to you if you didn’t participate in the 11th PLC? What do you think the probability of obtaining the changes you mentioned would be?
- What is the probability of the changes you mentioned being caused by other factors?
- Regarding the changes you mentioned, how long do you think these changes will last?
- Did you experience any negative impacts or changes after participating the 11th/10th PLP?

■ Appendix 3 Questionnaire

Nonprofits and social enterprises	
Basic Information (subgroup identification)	<ol style="list-style-type: none"> 1. What is the name of your organization? 2. Your email? 3. What is the total income of your organization in 2020 (including donations, project income, sales income, membership fees, etc.)? 4. How many full-time employees does your organization have in 2020? 5. How many times has your organization received fund in PLP? 6. What is the type of project that your organization is submitting to the 11th PLP? <ul style="list-style-type: none"> ● Social Welfare ● Cultural education ● Digital learning ● Social Enterprise ● Elderly community 7. Did your organization receive funds from the 11th PLP? <ul style="list-style-type: none"> ● Yes ● No
Indicators	<p>【Objective indicator】 Did your organization enhance its service quality after participating in the 11th PLP?</p> <p>【Subjective indicator】 According to the multi-item scale to measure service quality for NPOs (Vaughan and Shiu, 2001),²⁹ please indicate whether you “strongly disagree, disagree, feel neutral, agree, strongly agree” towards the following questions before and after participating in the 11th PLP.</p> <ol style="list-style-type: none"> 1. The organization can obtain the necessary hardware facilities, human resources, equipment, communication equipment, and services. 2. The organization provides information, advice, support, and possibly financial resources to clients/clients. 3. Organization employees can provide immediate and instant services. 4. The organization will actively handle beneficiaries’/clients’ complaints. 5. The organization provides flexible services to meet the individual needs of beneficiaries/clients. 6. Staff are polite and courteous towards beneficiaries/clients. 7. Staff are willing to listen to beneficiaries’/clients’ perspectives. 8. Staff will communicate in a language that beneficiaries/clients can understand. 9. The organization has the ability to provide the services required by beneficiaries’/clients, and clearly presents the contract and related conditions.

²⁹ Vaughan, L., & Shiu, E. (2001). ARCHSECRET: a multi-item scale to measure service quality within the voluntary sector. *International Journal of Nonprofit and Voluntary Sector Marketing*, 6(2), 131-144.

	<p>10. The organization has necessary human resources for the job.</p> <p>11. The organization can provide a variety of services to meet the changing needs of individual beneficiaries/clients.</p> <p>12. Employees can provide their promised and appropriate services.</p> <p>13. The organization provides reliable services that do not change over time.</p> <p>14. The employee's behavior is trusted by the beneficiaries/clients, and they have confidence in the employee.</p>
Deadweight	What would have happened to your organization if your organization didn't participate in the 11th PLC? What do you think the probability of obtaining [improved service capacity] would be? _____%.
Attribution	<p>What is the probability of [improved service quality] being caused by other factors?</p> <ol style="list-style-type: none"> 1. All are from Taishin 2. 10% comes from other organizations 3. 20% comes from other organizations 4. 30% comes from other organizations 5. 40% comes from other organizations 6. 50% comes from other organizations 7. 60% comes from other organizations 8. 70% comes from other organizations 9. 80% comes from other organizations 10. 90% comes from other organizations 11. All comes from other organizations
Duration	How long do you think the outcomes [improved service quality] will last after all events of the 11th PLC have ended? (Please fill in the answer in years.)
Drop-off	<p>Will the changes [improved service quality], incurred from 11th PLC, become less obvious over time? If yes, what's the degree of decrease per year?</p> <ol style="list-style-type: none"> 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 [improved service quality] to the organization (10 being the most important and 1 being the least important).

Financial proxy	See Table 15
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Staff in NPOs and SEs	
Basic Information (subgroup identification)	<ol style="list-style-type: none"> 1. What is the name of the organization? 2. Your email? 3. What is your gender? <ul style="list-style-type: none"> ● male ● Female 4. What old are you? <ul style="list-style-type: none"> ● 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? <ul style="list-style-type: none"> ● 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. What department do you belong to? <ul style="list-style-type: none"> ● 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 your current affiliation?
Indicators	<p>Take the outcome of [enhanced confidence] for example. According to Rosenberg self-esteem scale, please evaluate your status of confidence before and after participating in the 11th PLC? Please answer item below with strongly disagree, disagree, agree, or strongly agree.</p> <ol style="list-style-type: none"> 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 11th PLC? What do you think the probability of

	obtaining [enhanced confidence] would be? _____%.
Attribution	<p>What is the probability of [enhanced confidence] being caused by other factors?</p> <ol style="list-style-type: none"> 1. All are from Taishin 2. 10% comes from other organizations 3. 20% comes from other organizations 4. 30% comes from other organizations 5. 40% comes from other organizations 6. 50% comes from other organizations 7. 60% comes from other organizations 8. 70% comes from other organizations 9. 80% comes from other organizations 10. 90% comes from other organizations 11. All comes from other organizations
Duration	How long do you think the outcomes [enhanced self-esteem] will last after all events of the 11 th PLC have ended? (Please fill in the answer in years.)
Drop-off	<p>Will the changes obtained from the 11th PLC become less obvious over time? If yes, what's the degree of decrease per year?</p> <ol style="list-style-type: none"> 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 1 for the most important changes and 5 for the least important changes.
Pricing	See Table 15

Taishin volunteers	
Basic Information	<ol style="list-style-type: none"> 1. What is your gender? <ul style="list-style-type: none"> ● male ● Female 2. What is your age? <ul style="list-style-type: none"> ● 20 ~ 29 years old ● 30 ~ 39 years old ● 40 ~ 49 years old ● 50 ~ 59 years old

	<p>60 ~ 69 years old</p> <p>3. What is your job title?</p> <ul style="list-style-type: none"> ● 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. <p>4. How many years have you been a volunteer in PLP?</p> <p>5. How many volunteer activities have you participated in PLP?</p>
Outcome Indicators	<p>Take the outcome of [felt happier] for example. Based on the Chinese Happiness Scale, each of the following questions comprises a set of sentences regarding “happiness.” Please circle the one which best describes your feelings of happiness before and after the 11th PLP?</p> <ol style="list-style-type: none"> 1. I'm just messing around. / I love my life. / I really love my life. / I 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 a meaningful life to have a purpose. / I've got a more meaningful 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 evenly 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 the things that are going on in my life right now. / I'm very satisfied with everything in life. 7. I don't feel energized. / I feel pretty energetic. / I feel very energetic. / I have lots of energy. 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	<p>What would have happened to your organization if your organization didn't participate in the 11th PLC? What do you think the probability of</p>

	obtaining [felt happier] would be? _____%.
Attribution	<p>What is the probability of [felt happier] being caused by other factors?</p> <ol style="list-style-type: none"> 1. All are from Taishin 2. 10% comes from other organizations 3. 20% comes from other organizations 4. 30% comes from other organizations 5. 40% comes from other organizations 6. 50% comes from other organizations 7. 60% comes from other organizations 8. 70% comes from other organizations 9. 80% comes from other organizations 10. 90% comes from other organizations 11. All comes from other organizations
Duration	How long do you think the outcomes [felt happier] will last after all events of the 11 th PLC have ended? (Please fill in the answer in years.)
Drop-off	<p>Will the changes obtained from the 11th PLC become less obvious over time? If yes, what's the degree of decrease per year?</p> <ol style="list-style-type: none"> 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 1 for the most important changes and 7 for the least important changes.
Pricing	See Table 15

Donors	
Basic Information	<ol style="list-style-type: none"> 1. What is your gender? <ul style="list-style-type: none"> ● male ● Female 2. What is your age? <ul style="list-style-type: none"> ● 20 ~ 29 years old ● 30 ~39 years old ● 40 ~ 49 years old ● 50 ~ 59 years old ● 60 ~ 69 years old

	<p>3. What is your job title?</p> <ul style="list-style-type: none"> ● General staff ● Intermediate Executive ● Senior executive <p>4. What is your highest education level?</p> <ul style="list-style-type: none"> ● High school ● Bachelor’s degree ● Masters’ degree ● Ph.D. <p>5. How many years have you donated to PLP?</p>
Indicators	<p>Based on the Chinese Happiness Scale, each of the following questions comprises a set of sentences regarding “happiness.” Please circle the one which best describes your feelings of happiness before and after the 11th PLP?</p> <ol style="list-style-type: none"> 1. I'm just messing around. / I love my life. / I really love my life. / I 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 a meaningful life to have a purpose. / I've got a more meaningful 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 evenly 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 the things that are going on in my life right now. / I'm very satisfied with everything in life. 7. I don't feel energized. / I feel pretty energetic. / I feel very energetic. / I have lots of energy. 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	<p>What would have happened to you if your organization didn't participate in the 11th PLC? What do you think the probability of obtaining [felt happier]</p>

	would be? _____%.
Attribution	<p>What is the probability of [felt happier] being caused by other factors?</p> <ol style="list-style-type: none"> 1. All are from Taishin 2. 10% comes from other factors 3. 20% comes from other factors 4. 30% comes from other factors 5. 40% comes from other factors 6. 50% comes from other factors 7. 60% comes from other factors 8. 70% comes from other factors 9. 80% comes from other factors 10. 90% comes from other factors 11. All comes from other factors
Duration	How long do you think will the outcomes of [felt happier] will last after all events of the 11 th PLC have ended? (Please fill in the answer in years.)
Drop-off	<p>Will the changes obtained from the 11th PLC become less obvious over time? If yes, what's the degree of decrease per year?</p> <ol style="list-style-type: none"> 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