中國信託文教基金會 pwc 資誠

# CTBC Foundation for Arts and Culture

# 2018 Love & Arts for Dreams Initiatives Project

"Dream Action"

Social Return on Investment Report

May 2019

SOCIAL VALUE
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# Acknowledgments

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# Summary

“The dream comes true in our own land, the dream comes alive.” CTBC Foundation for Arts and Culture's "Love & Arts for Dreams Initiatives " project is committed to spreading art resources to every corner of Taiwan. The Foundation collaborated with professional artists in various sectors who took on the role of Artistic Mentor, through well-designed arts and culture courses, which lasted over half year, to encourage more students who live in remote regions to establish, pursue and make their dreams come true. By giving children a stage to show their abilities and build up self-identity through the experience, the Project empower children’s lives and make changes to the communities through power of arts and culture.

In 2018, the Foundation extended an invitation to renowned choreographer Bulareyaung Pagarlava to bring the dance company, which he founded in his hometown Taitung in 2014, help a group of children in Donghe Elementary School in Donghe Township, Taitung County, who love to dance but lacked resources, to make their dreams of learning dance come true. In the eight-month course, students experienced and learned diverse aspects of dance. They furthermore completed the infusion of the indigenous culture and elements of contemporary dance, to create a work that included both singing and dance. They performed the dance at Bulareyaung Dance Company's annual Qaciljay Arts Gathering.

This study adopts the SROI methodology to review the social impact of the 2018 Love & Arts for Dreams Initiatives Project from the perspective of stakeholders.It’s an evaluation SROI report. Through interviews and questionnaires, we discovered that through this Project, students had improved their self-identity and cultural literacy, while also expanding their horizons in life. They also achieved improvement in positive values, interpersonal relations, and learning capacity. Dancers' patience and perseverance were tested by the stress of the teaching process, and dancers gained a sense of satisfaction and accomplishment. Their relationships with the community improved, and increased their passion for their dancing careers as well as expanded their career development potential. For the two main execution collaborates in this Project: Donghe Elementary School and Bulareyaung Dance Company, both of they established foundations for dance education system while improving local connections and visibility. In addition, for the audience at the Qaciljay Arts Gathering, viewing the Dance Company/student joint performance, there was

stress relief, a rekindled passion for life, improved art and cultural appreciation, and an increased sense of identity with the local culture.

By offsetting the outcomes and inputs above, we discovered that the Love & Arts for Dreams Initiatives Project has created the equivalent of NT$4.18 in social value for every NT$1 invested. The sensitivity analysis placed the result between NT$3.29 and NT$6.28. We shall also use the results and feedback from stakeholders in the research process for discussions with the Administration Group of CTBC Foundation for Arts and Culture to optimize the project. We hope to integrate professional artists, local communities, and corporate support to find the best collaborative development model and maximize the influence of the Project.

# Part 1: Project Background

## 1.1 Introduction of Project

- **CTBC Foundation for Arts and Culture**

CTBC Foundation for Arts and Culture (hereinafter referred to as "CTBC Cultural Foundation" or "Foundation") was established in 1996. In the early years, the Foundation created countless touching moments and successful models for combination of business and arts in the Novel Hall, a performing arts venue that it managed and operated. The Foundation began its transformation in 2015. A business model based around "Moving Beyond Novel Hall" was used to continue extending the reach of arts and culture. Furthermore, the Foundation involve spirit of social care into arts and culture, by holding “Love and Arts for Dreams Initiatives Project”, “CTBC Arts Festival”, “The Master Class Series”, “Indie Bands and Alternative Platforms”, “CTBC Arts Award”. It has built a sharing platform which make everyone to intimate with art, and culture resources can be extended to both urban and rural areas and influenced more and more people’s lives.

- **Love & Arts for Dreams Initiatives Project**

“What is your dream?” according to the research launched by The Child Welfare League Foundation[1], 42% of children who lived in remote rural areas can`t speak out their dreams, which is 1.9 times of children from urban areas. CTBC Cultural Foundation found out that children from remote rural areas not only suffer from poverty of financial condition, but “poverty of (ability to) dream”. They don’t have dreams due to lack of courage to hold it, which the Foundation believed could be changed by broadening their horizons and enhancing their imagination through arts education, so that they can regard their future as unlimited and full of possibilities.

Based on the aforementioned goals, CTBC Cultural Foundation commits itself to arts and cultural education. The Foundation launched the Love & Arts for Dreams Initiatives Project in 2017 (hereinafter referred to as "Dreams+ Project" or the "Project"). Through this, the Foundation partnered with professional artists in various sectors who took on the role of Artistic Mentor to encourage more students in remote regions to establish, pursue and make their

[1] Introduction of The Child Welfare League Foundation(https://www.children.org.tw/english/aboutus)

dreams come true. The Foundation hope to use comprehensive long-term art education courses to build confidence for children, expand their horizons, and encourage more young "dreamers" to take the first step toward expressing themselves, then take the next step to making their dreams come true.

The 2017 Dreams+ Project involved collaboration with the pan flute artist Eric Chang, also known as "Prince of the Pan Flute". The Project introduced pan flute courses to Lehe Elementary School in Yuli Tribal Village, Hualien County. The story of how these Amis[2] children who could not read musical notation when received their first pan flute, passed their first tests to be a street artist, and stood on stage to make their dreams come true has received wide acclaim. In only one year after the Project, pan flute education was promoted in one school in each Hualien township and became featured curriculum of local schools. The number of schools and students learning the pan flute grew twice and triple respectively, and teachers who were passionate about pan flute education even established orchestras to strengthen pan flute education and continue to improve and expand the influence. A formal performance" Love can fly" was held in June 2018 that involved five hundred teachers and students to play pan flute together which create greater and continuous influence.

In 2018, the Foundation collaborated with world-renowned Paiwan [3] choreographer Bulareyaung Pagarlava (hereinafter, Bulareyaung) to teach students in Donghe Elementary School in Taitung. Bulareyaung led dancers in providing an eight-month, customized course on contemporary dance. The course included body language development, dance performance appreciation, team building games, a ballet experience, and other diverse and enriching contents. A two-day summer course was also arranged, which invited students and teachers of Donghe Elementary School to the Dance Company's studio in Taitung Sugar Factory to see what a professional dance studio is like. In addition to the experience, dancers also led children through the actual creative process, choreography, and completion of a dance work, which was then performed in the Dance Company's annual Qaciljay Arts Gathering tribal village event. Students' parents and tribal village residents were invited to the event, creating a stage on which children could make their dreams come true.

✓ **Donghe Elementary School feat. Bulareyaung Dance Company**

**[4]Donghe Elementary School**

[2] The Amis and also representation in Pangcah, is one of the indigenous people of Taiwan.

[3] The Paiwan is one of the indigenous people of Taiwan.

[4] Donghe Elementary School website (http://www.thps.ttct.edu.tw/files/11-1110-1894.php?Lang=zh-tw)

Donghe Elementary School is located in Donghe Township, Taitung County. It was established in 1921. The school is very small, with only six classes, consisting of half Amis and half ethnic Han students. In the long, narrow campus meticulously decorated with indigenous totems, you can view the glittering waves of the Pacific Ocean by climbing a few flights of stairs. This is what established the school's vision for "educating happy schoolchildren with an international perspective and an awareness of their ties to the ocean". With the foundation of its seaside location and indigenous culture, the school has developed featured curriculum embedded with Amis culture and marine education (surfing).

There are 1/3 of children come from low-income family, and over 50% children are raised by grandparents. The school is labeled as remote rural school by the Ministry of Education, and has limited resources especially on after-class learning programs or arts and culture courses. The children who live by the sea know how to sing, dance, and maintain a passion and urge for dancing. They saw the dance performance of other students in the tribal village Misalisin (harvest festival), and trigger their eager of learning dance. However, the lack of resources in remote areas makes it uneasy to hire professional teachers. With attentive guidance from the school nurse, the children started from zero to learn and practice dance day after day, and surprisingly won Excellent award in their 2017 debut at the Taitung County Student Dance Competition. The award gave encouragement to both teachers and students, and the experience solidified the children's passion for learning dance. From then on, children have been seen dancing in groups in the corners of the campus during break time. The children inspired the school director, who actively worked for a project funded by CTBC Foundation for Arts and Culture. The goal was to let the children see types of dances other than those of indigenous peoples, as well as the professional performances and life stories of world-class dancers. The lessons would guide children in taking their first steps outside their hometowns, and building upon their dreams.

**[5]Bulareyaung Dance Company**

Bulareyaung Dance Company was established in 2014 by Taiwan indigenous choreographer, Bulareyaung Pagarlava. Bulareyaung was born in Taitung's Jialan Village. He is a member of the Paiwan Tribe, but left home for studies and dancing since high school, and became a dancer with Cloud Gate[6] after graduating from Taipei National University of the Arts. He received a scholarship from the Asian Cultural Council in 1998 to study in New York, and was selected as one of Taiwan's Ten Outstanding Youths in 2012. Furthermore, He was invited to serve as choreographer for the Martha Graham Dance Company and the American Dance Festival, and has performed in important international events such as the Vancouver Winter Olympics Art Festival, the Vail International Dance Festival in the United States, and Jacob's Pillow Dance Festival. The New York Times dance critic mentioned that they "eager to see more by this evidently original choreographer".

Bulareyaung received funding from the Lo Man-Fei Dance Fund and created Bulareyaung Dance Company (BDC) in 2014. The aim was to bring dance profession and resources back to his home, Taitung, which has always lacked art and cultural resources. The Dance Company committed to help young people to pursue their dreams of dancing at their hometown, and help elders of the tribal villages learn what contemporary dance and professional dancers are like, so they might be easier to accept and even support youths' decision of becoming professional dancers.

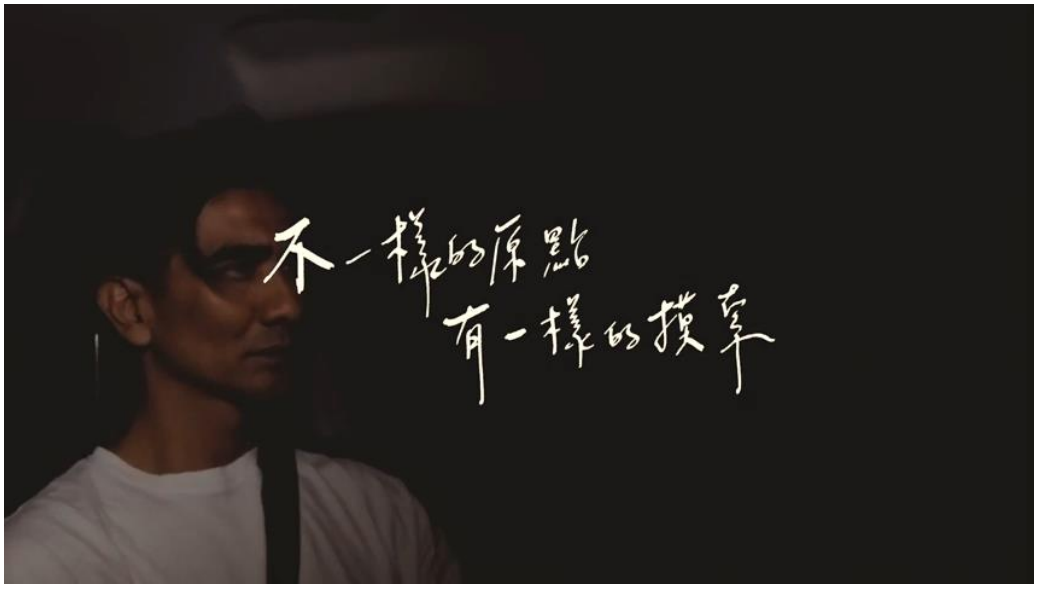
The Dance Company focused on "creation, education, and tribal village tours" as its goals; Bulareyaun and his dancers use cultural field surveys to delve into

[5] Bulareyaung Dance Company website (http://www.bdc.tw/ourstory.aspx)
[6] Cloud Gate is one of the leading contemporary dance company in Asia, established by choreographer Lin Hwai-min.( https://www.cloudgate.org.tw/en/cg-about.html)

body-language expressions and vocabularies unique to indigenous peoples, embedding these cultures into their dance works. In addition, the Dance Company also seeks to cultivate more young and talented indigenous people who can dance while also incorporating their amazing songs. The Company's goal is to bring the children of indigenous peoples and the works of the Dance Company onto an international stage, in front of even more audiences. Bulareyaung has also used tribal village tours to bring professional art and cultural performances and resources back to the tribal village he grew up in. The Dance Company organizes the annual Qaciljay Arts Gathering event, with Taitung as its stage. Tribal elders, relatives, and other local community members are invited to share the diversity and beauty of art.

The Dance Company has opened education courses in tribal villages, and organizes regular single-day experience events at the rehearsal space. Although the lack of resources has forced them to slow down, they have never given up on what they set out to do: Uncovering and cultivating more children of indigenous peoples. This is what brought their partnership with the CTBC Foundation for Arts and Culture. CTBC provides resources and assisted in selecting schools, communication, and other administrative affairs, so that the Dance Company can focus their efforts on course design, education, and choreography.

Bulareyaung help children of Donghe Elementary School to make their dreams of dancing come true, just like how he was helped by others before. He hopes through the Dreams+ Project, the tribal village residents could see types of dances other than those of indigenous peoples, and encourage more children to become warrior of lives.



## 1.2 Research Method: The SROI

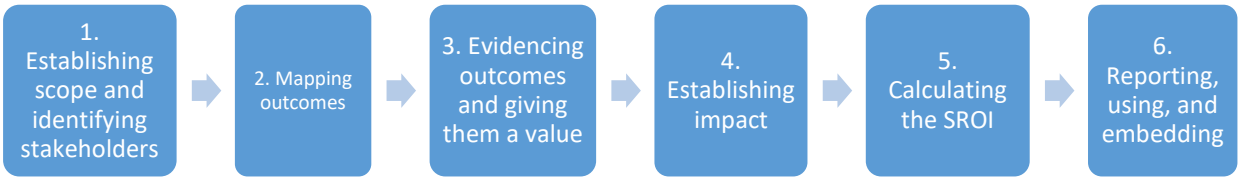
### Methodology

The present study adopts the Social Return on Investment (SROI) methodology to carry out the study and measurement processes.

The scope of this report is the "Love & Arts Dreams+" project organized by CTBC Foundation for Arts and Culture in 2018, which lasted from April to December. It is a evaluation SROI report The direct and indirect impacts of the Project on stakeholders were assessed to form the SROI Report. The research was conducted by a team of certified professionals from PwC Taiwan to ensure a fair, objective, and independent engagement and calculation process.

A guide to the SROI is issued by the 'Office of the Third Sector' based in the Cabinet Office of the United Kingdom and is used to measure and assess tangible and intangible impacts and changes that corporations and organizations have in terms of various aspects such as social, environmental, and economic factors, and then assigning these impacts with a monetary value, and finally adopting the approach of calculating return on investment (ROI) to demonstrate the overall causal relationship between inputs and outcomes. The analytical processing is divided into six stages, which are strictly bound by seven major principles[7]:

1. The Six Stages of SROI




2. Seven Major Principles
    1. Involve stakeholders
    2. Understand what changes
    3. Value the things that matter
    4. Only include what is material

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

5. Do not over-claim
6. Be transparent
7. Verify the result

Out of the seven major principles, the most important — and most intriguing part of the present methodology — is stakeholder participation. SROI stresses a bottom-up approach to gathering data achieved through methods such as interviews and surveys, which facilitate direct interaction and engagement with stakeholders and gaining insight into stakeholders' reactions and ideas. In turn, this allows us to better understand the actual implementation benefits of the project activities and identify areas for improvement, thereby helping us achieve our management goals and further amplify the company's social impact.

# 1.3 Limitations of Study Parameters

1. **Measure: Limits on Assessment Time**

| | |
|---|---|
| **Description** | • The effects of education take time to bear fruit. The effects of art education are often not demonstrably visible; they often gain prominence only gradually, after many years. Thus, the limitations on research and the objectives of the Project make it difficult to follow up on such effects.<br>• Based on feedback from stakeholders, the Project has "established a foundation" and "opened up possibilities", which make future expansion of outcomes highly possible. |
| **Possible Effects on SROI Outcomes** | Underestimation |
| **Response Method** | 1. Use interviews in separate phases to verify the sustained duration of outcomes. Outcomes showed that the effects have lasted longer than initially anticipated by stakeholders.<br>2. Continue to include adjustments to the duration in the sensitivity analysis. If students' duration of outcomes is adjusted to 3 years, SROI=4.59. |

2. **Measure: Widespread Effects are Difficult to Measure**

| | |
|---|---|
| **Description** | • A single event has a lower value of impact, duration, and contribution than those of longer-term activities. Its value is more visible in terms of the "breadth" of duplicated success stories. Due to limited resources for research, we adopted 2018 as the scope.<br>• The preliminary experience of a single activity is difficult to accumulate; this makes it difficult to increase the gap between cost and outcome. As the Project only began two years ago, the effects are not yet prominent. |
| **Possible Effects on SROI Outcomes** | NA |

| | |
|---|---|
| **Response Method** | 1. The findings, recommendations, and experience gained from this research will be used to increase the efficiency of future inputs in this Project and expand positive influence. |

3. **Measure: Risk of subjective bias**

| | |
|---|---|
| **Description** | • Most of the outcomes were verified from stakeholders` self-report. And they might over claim the results. |
| **Possible Effects on SROI Outcomes** | Overestimated |
| **Response Method** | 1. We searched for related papers and studies to help judge the rationality of outcomes happening.<br>2. We engaged over 90% stakeholders in every groups (except for the audience who were too many to do so) to enhance the reliability of the information.<br>3. We referred to not only one indicators for every outcomes, which included triangulated self-reporting from other stakeholders to lower the possibilities of over-claiming. |

4. **Measure: Risk of statistic method**

| | |
|---|---|
| **Description** | • We used sampling for stakeholders engagement<br>• We used average figures for the results of questionnaire. |
| **Possible Effects on SROI Outcomes** | Overestimated or Underestimated |
| **Response Method** | 1. We engaged as much stakeholders as we can to increase the completeness of information we grabbed. We engaged over 90% of students and dancers in total and 80% of the audiences.<br>2. In the verification stage, we asked interviewees to check the results we made from the questionnaire in order to confirm their experiences were not far from the average results. |

# Part 2: Project Process

## 2.1 Stakeholders

### 2.1.2 Identification of Stakeholders

In addition to referencing the target and scope of the Project, we interviewed Donghe Elementary School's principal, director, teachers, students, and Bulareyaung and dancers of the Bulareyaung Dance Company at the start of the Project to understand potential changes Project might create. We also interviewed the principal and students of schools that participated in the Dreams+ Project during the previous year, to capture the scope of potential impact for the Project as the basis for the initial identification of stakeholders.

We referenced the guidelines in the AA1000 Stakeholders engagement standards (2015)[8], and adopted five principles for the following analysis and judgments on stakeholders who were in direct or indirect contact with the Dreams+ Project. Initial identification of the scope of potential stakeholders was performed. It is worth mentioning that we applied AA1000 only to make sure the completeness of the stakeholders and to understand their roles in the Project, but we decided whether to include them according to the scale of changes they experienced.

| Principle | Description | Identified stakeholders |
|---|---|---|
| Dependency | Groups or individuals who are directly or indirectly dependent on the organization's activities, resources, products or services, or on whom the organization is dependent in order to operate | Students, dancers, Donghe Elementary School, Bulareyaung Dance Company |

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

| | | |
|---|---|---|
| Responsibility | Groups or individuals to whom the organization has, or in the future may have, legal, commercial, or ethical responsibilities | Donghe Elementary School, Bulareyaung Dance Company, teachers, dancers |
| Tension | Groups or individuals who need immediate attention from the organization with regard to financial, economic, social or environmental issues | Students, Donghe Elementary School |
| Impact | Groups or individuals who can have an impact on the organization's or a stakeholder's strategic or operational decision-making | Students, dancers, Donghe Elementary School, Bulareyaung Dance Company, teachers, parents, local residents, performance audiences |
| Diverse perspectives | Other individuals and groups who may be influenced due to other comprehensive factors | Audiences, local residents, local governments |

We also referenced SROI reports for art or special education topics and research papers on art education[9] and referenced the groups included in the analyses, to ensure that there were no omissions in the aforementioned scope.

### 2.1.3 Stakeholder Engagement

We shall divide the stakeholder engagement process into four phases: preliminary studies, interviews, questionnaire survey, and outcome validation. We also participated in the activities to observe changes in stakeholders. To ensure information transparency, this study also involved authentication and publishing a report, in hopes of facilitating more comprehensive communication with stakeholders. Please refer to Appendix 2 Stakeholder Engagement for the number of people engaged in this research.

[9] Please refer to Appendix 4 Reference

| | | |
|---|---|---|
| 1 | Preliminary investigation | Preliminary interviews and questionnaires were adopted to learn about change outcomes and resource inputs anticipated by stakeholders. Subjects included the students, teachers, principal, Bulareyaung, dancers, and teachers and students in the 2017 Dreams+ Project. The interviews were used to learn about potential changes and duration. In addition, to understand the baseline situation for the stakeholders to capture the impact of the project more precisely and to apply to the principle of Do not over-claim. |
| 2 | Activity observation and recommendations | We participated in the Project and proposed recommendations for optimization based on observation and preliminary questionnaires. Activities participated in included the main classes, summer training, rehearsals, the official performance, etc. |
| 3 | Phase 1: Interviews | At the end of the activity, we interviewed stakeholders to learn about the changes they received in the course of the Project, and the value and duration of such changes. Subjects of interviews included students, teachers, the principal, Bulareyaung, dancers, and audiences. |
| 4 | Phase 2: Questionnaire | We designed an outcome questionnaire survey based on the preliminary studies and phase 1 interviews to account for outcomes. Subjects of the questionnaire survey included teachers, dancers, and audiences. |
| 5 | Phase 3: Validation | We used phase 3 interviews to validate results of the questionnaire, results of calculation, and recommendations. Subjects for outcome validation included students, teachers, the principal, Bulareyaung, dancers, and audiences. |

➢ Inclusion and Exclusion of Stakeholders

After the stakeholder engagement process above, we proceeded with interviews and data collection, to understand whether the stakeholders had experienced material changes; we then used the significance of the changes to determine whether to include or exclude them from the scope of calculation. The reasons for inclusion or exclusion for each group is described below.

✧ Stakeholders Included

| Stakeholder | Project role | Reason(s) for inclusion |
|---|---|---|
| **Students** | Participated in eight-month course, Taitung County Student Dance Competition, and choreography and performance at the Qaciljay Arts Gathering | Principal group influenced in this Project; changes were found to be significant based on interviews with students, as well as observation from teachers, and dancers. Hence, we included them based on the principle of materiality. |
| **Dancers** | Planned and executed the eight-month course, as well as choreography and performance at Qaciljay Arts Gathering | Principal executioners in this Project; changes were found to be significant based on interviews with dancers. Hence, we included them based on the principle of materiality. |
| **Audience** | Audience for students' and dancers' performance at Qaciljay Arts Gathering | Audience included parents, teachers, local residents, and work personnel; changes were found to be significant based on interviews and questionnaire survey. Hence, we included them based on the principle of materiality. |
| **Donghe Elementary School** | Administrative and venue arrangements | Main execution unit; changes were found to be significant based on interviews with |

| | | |
|---|---|---|
| **Bulareyaung Dance Company** | Administrative and venue arrangements, overall planning and execution of Qaciljay Arts Gathering | teachers, students, the Principal, Bulareyaung, and dancers. Hence, we included the school and the company based on the principle of materiality. |
| **CTBC Foundation for Arts and Culture** | Providing funding, and assistance in project planning, communication, and execution | Main investor. The purpose of the study was to understand the Foundation's external influence generated in this Project. Therefore, only the inputs are calculated, and the Foundation's outcomes are not included. |

Identification of subgroup:

We referenced the research literature and experiences of stakeholders to identify and continue tracking potential subgroups in the preliminary studies and subsequent engagement process. The explanation and results of such identification are as follows.

| Stakeholder | Potential subgroups | Results of subgroup identification |
|---|---|---|
| **Students** | Age, gender, indigenous peoples or ethnic Han, economic conditions, family composition | Through preliminary studies, feedback from students, and observations of teachers and dancers, we discovered that although each student has different characteristics, they had similar growth and study environments, as well as similar experiences in the courses and contents. Therefore, there were no major differences in their outcomes and they varied only in the significance of the outcomes. Therefore, no subgroups were identified. |

| | | |
|---|---|---|
| **Dancers** | Age, whether they are indigenous, when the dancers joined the Dance Company, duration of dance studies, teaching experience | Through preliminary studies and feedback from dancers, we discovered that although dancers have different backgrounds, ages, and experiences, they received similar outcomes from the Project. Therefore, no subgroups were identified. |
| **Audience** | Age, gender, place of residence, whether they are indigenous, how they obtained information on the performance, motives for participation | Audience composition was relatively diverse, encompassing different age groups and genders. However, the changes they received from viewing the performance were relatively similar to the outcomes of interviews and questionnaire surveys. Therefore, no subgroups were identified. |

✧ Stakeholder's Excluded

In the phase 1 interviews, we interviewed stakeholders who were directly impacted by the Project, and used the feedback and observations to determine whether to include or exclude the stakeholders indirectly influenced by the stakeholders. The stakeholder engagement process and reasons for exclusion are described below. The exclusion and inclusion decision above were also validated in the phase 3 engagement process.

| Stakeholder | Number of people communicated with | Reason for exclusion |
|---|---|---|
| **Parents** | NA | Due to the trust of student parents of Donghe Elementary School in the way the school raises their children, they have maintained low levels of participation and focus in school activities. In addition, the performance coincided with a local election campaign and not many parents attended the Qaciljay Arts Gathering event. Interviews with teachers and students of Donghe Elementary School concluded that there were no major |

| | | |
|---|---|---|
| | | changes in the parents. Given that, the engagement process with parents could be difficult and they were thus excluded. |
| **Teachers** | 13 | Based on our interviews with teachers, we discovered that the course time of the Project coincided with teachers' weekly studies and most teachers did not attend the courses. In addition, course contents were primarily aimed at students and there were no roles for active participation by teachers. Therefore, teachers primarily played roles of accompanying the children and administrative affairs, and as the audience on the day of the performance. The teachers stated in the interviews that there were no material changes to their roles as teachers, but they did experience positive outcomes on their mood and outlooks on art through viewing the Qaciljay Arts Gathering. Therefore, the teachers are only included as the audience, and are assessed for the potential impact on future art and cultural development in the school. The changes to the educator group were not calculated independently. |
| **Local residents** | 12 (included in educator interviews) | The Project was primarily implemented on the campus of Donghe Elementary School and the Dance Company's rehearsal space. There were few opportunities for communication with community residents, except via Qaciljay Arts Gathering promotion information and performance invitations to relatives and friends. Therefore, local residents were only included in the "audience" group. |

## 2.2 Inputs and Outputs

1. Project inputs: Resources input by stakeholders in order to make the project activities happen.

| **Stakeholder** | **Inputs** | | |
|---|---|---|---|
| **Category** | **Item** | **Value(NT$)** | **Description** |
| **CTBC Foundation for Arts and Culture** | • Instructor education expenses | $240,000 | Costs for planning and executing ten courses over eight months |
| | • Sponsorship from Qaciljay Arts Gathering | $153,333 | Total of three performances at Qaciljay Arts Gathering; only sponsorship for charity performance is included |
| | • Student transportation and performance expenses | $54,000 | Includes bus expenses for transportation between Donghe Elementary School and Dance Company, and performance costume expenses |
| | • Labor costs | $15,000 | Calculated based on 2 project managers' input work hours multiplied by average hourly employee salary |
| **Donghe Elementary School** | • Venue<br>• Teachers' assistance time (assistance in administration, communication, and maintaining order) | $0 | School space and teacher time inputs were costs that would have been incurred even if the Project did not exist; these costs were thus excluded |

| | | | |
|---|---|---|---|
| **Bulareyaung Dance Company** | • Venue<br>• Dancers' time (course planning and education) | $0 | Included in the education and performance fees sponsored by CTBC; not repeatedly calculated. |
| **Audience** | • Time | $0 | In the normal situation, the audience inputted by buying the tickets. But CTBC Foundation sponsored the Qaciljay Arts Gathering performance including the tickets. So the performance was free to attend.<br>On the other hands, the Saturday afternoon were leisure time for the audience and won't be used in productive work. So the value of their time were zero |
| Total | | **$ 462,333** | |

1. Outputs: Quantifiable outcomes of project activities (e.g., headcounts, number of times held)

| | |
|---|---|
| 1. Course | ● Class (every Wednesday 13: 00-16: 00, totaling 10 session of classes)<br>● Summer training (two days) |

✓ Courses

The Dance Company designed the contemporary dance courses for the Donghe's children. The 3-hour weekly courses started from "Introducing the dancers". Bulareyaung shared his story of pursuing dreams and running the dance company; also, dancers shared their dance-learning experience since childhood. These stories were shared to trigger children's eager and insistence toward their dreams.

During the first four months, the courses were mainly focus on physical development. Dancers guided children to use their bodies to mimic things in their daily life, such as a stone, a butterfly or a flower, etc. and then taught them to stretch their bodies in different height by moves like jumping, rolling and squatting, in order to widen their understanding of physical abilities.

✓ Summer training

After establishing basic understanding about contemporary dance, summer training was carried out at Bulareyaung Dance Company's rehearsal studio. When children walked into the studio for the first time, the wood-ground and mirror wall, help them get a peek into the professional dancers' daily work environment.

Dancers taught children to dance on the basis of "the land", which linked to indigenous culture and combined both dance and songs. Since most of children were Ami, dancers applied their famous dance "Color" as sample, taught children

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| to sing the traditional Ami song and dance with it. By doing so, they hoped to help children to have deeper understanding and be proud of their own culture.<br>In addition, to arouse children's creativity, the Dance Company used "Tempo Game" to help children create motions, by asking children to lead others with move they created, children learned to interact with each other, enhance participation in the course and learned how to use body language to deliver their thoughts. | |
| 2. Performance at Qaciljay Arts Gathering | • Rehearsals (2 days)<br>• Performance (1 performance): Total of 4 dance performances<br>• Number of people in the audience (67) |
| ✓ Dance with BDC and juniors<br>After eight month intense training and practicing, children performed the dance "Color- child version" at the begin of the yearly Qaciljay Arts Gathering.<br>Students came up with their own motions and the Dance Company assisted them in the choreography process. The dance was accompanied by traditional songs of indigenous peoples, and connected traditional dance formulations of indigenous peoples with natural movements of the students to portray a moving picture of big and little dancers dancing hand in hand. | |

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| ✓ Solo performance of Donghe Elementary School<br>The two dances performed at the tribal village Misalisin (harvest festival) and Taitung County Student Dance Competition were performed by students. The dances were based on the dances of indigenous peoples, infusing elements of street dance and contemporary dance to display the children's passion and vigor, which received huge applause from the audience. | |
| ✓ Bulareyaung Dance Company: "Warriors" and "Colors" (extracts)<br>These two dances were first performed in 2014 (later revised) and 2016, respectively. The former dance includes monologues by each dancer, describing their childhood and their pursuit of their dreams of dancing. These were followed by intense jumps, shouting, circling, and other dance moves to demonstrate their toughness and courage in facing life's challenges. The latter dance uses a relaxing and fun story with group songs and dances to portray perseverance, optimism, and support and love aboriginal people hold for each other during difficult time. | |
| 3. Taitung County Student Dance Competition | • Grade A |

| | |
|---|---|
| The students participated in the Taitung County Student Dance Competition and received Grade A recognition with their piece "Little Shepherds' Street Dance", which was outstanding since it incorporates elements of indigenous peoples' dance, street dance, and contemporary dance, and were adorable and impressive. The good grade also give them the opportunity to compete the national student dance competition in March, 2019. | |

(Images above were provided by CTBC Foundation for Arts and Culture)

## 2.3 Outcomes

Outcomes refers to important changes in or impacts on stakeholders (e.g., improved health, earned income) arising from project activities. The present study made use of interviews and questionnaires to understand the occurrence of changes in stakeholders, and we also referred to SROI reports and research dissertations covering similar subjects[10], ensuring there were no omissions with respect to potential materiality and negative outcomes. In addition, we utilized the chain of events[11] to describe the avenues through which the previously mentioned outcomes occurred and to define the outcomes of the process and results of discussions with stakeholders. Chain of events were constructed based on the feedback from the interviewees. Also, we confirmed the completeness and preciseness with stakeholders in the verification stage.

We also test for materiality on each outcomes of stakeholders by excluding those happened for minority (<50) people in the population and were ranked after third place on the importance of outcomes, But the negative outcomes were not applied to these principle due to the principle of Do not over-claim and the purpose of management.

[10] Please refer to Appendix 4 References for details (All)
[11] Please refer to Appendix 3 Outcome Chain of Events for details

### 2.3.1 Theory of Change

We identified the change process through different procedures in the research and execution process. In the preliminary studies, we learned about the changes anticipated by stakeholders through interviews and questionnaires. To this, we added research literature[12] and feedback from stakeholders in the 2017 Dreams+ Project to ensure that all potential changes were fully tracked. In addition, we also used preliminary studies to test engagement methods suited to each stakeholder.

In the Project's implementation process, we observed changes to stakeholders onsite and used a three-phase engagement process to fully capture, account for, and validate changes to stakeholders. The outcomes are described below:

| Stakeholder | Outcomes | Description of Engagement |
|---|---|---|
| **Students** | • Improved self-identity<br>• Establishment of positive values<br>• Enhancement in cultural literacy<br>• Improvement in interpersonal relations<br>• Enhanced learning motivation<br>• Detracted from school classes (negative)<br>• Expanded horizons in life | In the preliminary studies, we discovered that students found it very difficult to fill out the questionnaire, but they exhibited creativity and imagination through drawing and coloring. Therefore, a group workshop and story cards were used in the subsequent engagement phase to guide students in expressing the changes they experienced (detailed below). We also referenced teacher interviews and questionnaires to ensure that all changes to students have been accounted for. |

[12] Please refer to Appendix 4 References for details (#8、10~16)

We used more than 84 story cards with different settings, feelings, and stories. Students chose one to two cards to represent the changes they experienced through participation in the Project and explained their reasons. We drew conclusions from several changes in outcomes through student feedback, and compared them to teacher and dancer observations. We discovered that students earned deeper understanding of themselves and felt more confident through the courses and performance, and that they learned to respect and recognize others' performance. They established values of perseverance and hard work through the hardships presented by the rehearsal process and the dancers as role models. They also improved their interpersonal relations through cooperation and encouragement. The experience has opened up their horizons, and helped students to understand that their possibilities in life are not restricted to schoolwork and the tribal village. Instead, they have unbounded potential and opportunities. The Project also helped students to learn, appreciate, and even create art, and improved their appreciation for diverse arts and cultures. In addition, the students have demonstrated an unprecedented sense of responsibility and time management capacity for their studies in order to participate in the Project's long-term program and rehearsals. However, a small percentage of students dedicated too many efforts to the project, which exhibited minor negative impacts to their performance and focus in classes. Feedback and corresponding outcomes for certain students are provided below(partial). To be noted, though we thought students` health and body fitness might improve after the Project, eventually, there weren`t any significant changes at the end based on no matter subjective or objective data. According to the discussion with teachers and students themselves, the reasons might be that students participated in surfing and other physical training activities before the Project so have great health condition already

"I learned 'courage' from the dancers. They work hard on dancing and became really good at it in spite of objections from their parents or difficulties. It made me want to continue dancing and practice how to express myself."

**Positive values**

"I learned 'imagination'. The dancers would teach us to think of movements, mimic different things, and use our bodies to express our emotions. At the end, they helped us come up with our own moves. I love dancing even more now. I also thought the dancers' modern dances were awesome."

**Enhancement in cultural literacy**

"I had to keep singing and dancing when dancing Bulareyaung's dances. I felt tired and wanted to give up but my good friend encouraged me not to give up. So I finished and felt pretty good about it. It also brought me closer to my classmates."

**Interpersonal relations and self-identity**

| Stakeholder | Outcomes | Description of Engagement |
|---|---|---|
| **Dancers** | • Earning senses of satisfaction and accomplishment<br>• Increased patience and perseverance under stress<br>• Stress and sense of frustration<br>• Increased passion for dance work<br>• Expanded career development potential and confidence | Dancers are gifted with creativity and capacity for expression. We thus used group interviews and story cards to understand their changes, and used a questionnaire for a full account of their experience. We also interviewed Bulareyaung on his observations to validate the changes made to dancers. |

- Improved connections and trust with local communities

Dancers and students used the same set of story cards. In the interview process, dancers started by offering strongly negative opinions, such as difficulties in controlling students that had led to stress and frustration, and long class hours that had become exhausting. However, outcomes that are more positive were brought up as the engagement process continued. These changes included how the dancers found classes to be difficult, but developed warrior-like patience and perseverance under stress in the process; and how they gained satisfaction from students' innocence, vigor, and positive feedback, and their sense of accomplishment when they witnessed students' improvement. The education experience also helped them to recall their initial desire to become professional dancers; they became more passionate about the dance work, as well as more confident in their future development. The experience provided them with opportunities to enter communities and building deeper connections with students and local residents. The dancers also found the connections to be highly valuable. The partial feedback records are as follows.

| Stakeholder | Outcomes | Engagement Method |
|---|---|---|
| **Donghe Elementary School** | • Strengthened capacity for arts and culture education<br>• Increased visibility for the school | We accounted for the outcomes made by the Project to the school, through interviews with the principal and teachers. We also referenced changes in school plans and invitations from external entities after the conclusion of the Project, to validate the occurrence of such outcomes. |
| **Bulareyaung Dance Company** | • Established experience and confidence in opening systematic courses<br>• Increased connections and trust between the Dance Company and local communities<br>• (Dancers) Strengthened team bond and effective collaboration | We accounted for the changes made by the Project to the Dance Company through interviews with Bulareyaung and dancers. We also referenced audience feedback and questionnaires to validate the occurrence of certain outcomes. |

The outcomes for the school and the Dance Company primarily included "establishing a foundation" and "building connections". Both the principal of Donghe Elementary School and Bulareyaung mentioned that the Project has proved to be a great foundational experience for the school and Dance Company. It can be used as a basis of reference for organizing similar courses in the future and, more importantly, it helped the school/Dance Company to discover possibilities and thus established confidence in holding such courses. The principal and Bulareyaung also explained that the fame and exposure channels of CTBC Cultural Foundation have quickly increased the exposure of the school/Dance Company in Taitung. The performances provided local institutions, residents, and communities with opportunities for viewing and

recognizing the performance of students at Donghe Elementary School. They also learned about and supported Bulareyaung Dance Company's ideals for promoting dance education. The Project has thus improved the visibility of the school in the local area and connections between the Dance Company and the community. Finally, Bulareyaung and the dancers have discovered that although the implementation process of the Project proved to be quite difficult, it has encouraged the dancers to become more willing to communicate with superiors and improved their tacit understanding. These proved to be positive changes to the Dance Company as a whole.

| Stakeholder | Outcomes | Engagement Method |
|---|---|---|
| Audience | • Stress relief and positive mood<br>• Increase in passion for life and dreams<br>• Enhancement in cultural literacy<br>• Enhancement of local culture and sense of identity | We referenced related literature and research design[13] for developing the questionnaire. A questionnaire was distributed at the performance venue to gain an initial understanding of changes to audiences. We also used follow-up interviews to gain a deeper understanding of the outcomes, duration, and prescribed value for audiences, while validating that the calculation outcomes are consistent with facts. |

The audience questionnaire included changes concluded from 8 related papers and studies, including positive mood, interpersonal relations, artistic creativity, and cultural identity, etc. as well as open-ended questions. Statistics derived from the questionnaire and open-ended interviews concluded that the four aforementioned changes are relatively significant. The others such as interpersonal relations, artistic creativity, etc. were excluded according to the

[13] Please refer to Appendix 4 References for details (#8、9)

principle of materiality (Value the things that matter). Audience explained that the performance was very different from their stereotypical impression that contemporary dance performances are difficult to understand. The performance was lively, close to elements in their daily lives, and included elements that were touching and humorous. The performance greatly improved local residents' knowledge and appreciation of art. This was particularly true for the two dances with the Dance Company. One was stunning and kept the audience at the edge of their seats, while the other was relaxing and brought the audience into the settings. The children's performances inspired smiles, and provided the audience with outcomes including stress relief and rekindling of their passion. The Dance Company portrayed traditional cultural elements of indigenous peoples through world-class professional choreography. This instilled audience, who primarily were indigenous peoples, local residents, or both, with a sense of pride in their identities as part of the local Taitung and indigenous communities. Audience members stated, "We didn't know that performances of this caliber could be seen in Taitung" and "Children of our indigenous peoples are so talented!"

### 2.3.2 Indicators

The SROI assessment requires one or more indicators to be verified for each outcome in order to validate whether the outcome happened and the number of stakeholders experienced it.

In the study, we first referenced related literature and studies on art education, and analyzed the stakeholders' changed behavior and indicators. In the preliminary tests and phase 1 interviews with stakeholders, we set indicators in accordance with the characteristics of different stakeholders and included both objective and subjective indicators. We also referenced objective observations by other related parties and data to validate the outcomes. We did not discover an excessive amount of invalid questionnaires in the survey process for the aforementioned indicators. We also discussed the appropriateness of indicators with stakeholders in phase 3 to validate the outcomes.

1. Type of Indicators: Where possible, we set two types of subjective and objective indicators for mutual references to verify the validity of the outcomes.

| Stakeholder | Indicator type |
|---|---|
| **Students** | • Subjective: Student interviews and feedback<br>• Subjective(triangulated self-report) : Teachers' |

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|---|---|
| | observations and results of questionnaire responses |
| **Dancers** | • Subjective: Dancers' Results of questionnaire responses<br>• Subjective(triangulated self-report) : Bulareyaung's observations through interviews and feedback |
| **Audience** | • Subjective: Audiences' interviews feedback and questionnaire responses |
| **Donghe Elementary School** | • Subjective: Principal's questionnaire and feedback from interviews with teachers<br>• Objective: performance opportunities, and the school's subsequent course arrangements |
| **Bulareyaung Dance Company** | • Subjective: Feedback from interviews with Bulareyaung<br>• Subjective: Based on dancer interviews and questionnaire feedback<br>• Subjective(triangulated self-report) : Based on audience questionnaire feedback |

From these, it was found in the questionnaires of the previous surveys that due to the young age of the students, their overall abilities were limited when it came to communication skills, as well as their ability to make judgments regarding duration, influencing factors, and pricing. Therefore, the teacher interviews were taken into consideration in order to understand students' outcomes, and the teachers of the whole school helped to fill in the questionnaire based on their observation of the students, in order to take into account the quantity of outcomes, financial proxies, and the various influencing factors. A double validation also took place through the student and teacher interviews in the Phase 3 engagement. Outcomes for other stakeholders were based on their own feedback directly; but for the purpose of completeness and authenticity, the characteristics of the outcomes were also used as references for the feedback of the stakeholders as the outcome indicator. Ex: The outcome of the dance group's "increasing the connection and trust relationship between the dance group and the community" also refer to audience questionnaire to determine whether the local residents have the same perception of the group; when it came to "enabling the school visibility" for Donghe Elementary School, in light of the fact that the school had indeed received invitations to perform more than once after the project, this can be used to verify that outcomes have occurred.

2. Quantity of Outcomes

"Quantity of outcomes" is calculated by multiplying the ratio of the number of persons meeting indicators by the population quantity in the questionnaires.

For individual stakeholders, the calculation is according to the number of people who have reached the questionnaire's indicator threshold. For group stakeholders, such as Donghe Elementary School and the dance group, as long as the threshold was met, the outcome was regarded as having occurred for the whole group (the quantity of outcomes is 1).

3. Verification of Results

In the Stage 3 interviews, we asked stakeholders to verify the reason(s) why outcomes did not occur. In most cases, changes were indeed reported, but factors such as age, seniority and other characteristics resulted in the extent of the changes not reaching the designated indicator threshold. Open-ended questions were also included in the questionnaire design to enable stakeholders to specify other unique outcomes resulting from the changes. There were no unidentified outcomes gathered or discovered through the interviews and questionnaires.

### 2.3.3 Duration

The number of years the stakeholders expect the outcome to endure after the Project; each outcome has a different duration. In the present study, the duration of individual outcomes was determined according to stakeholders' subjective predictions and by referring to objective determinations of associated affiliated persons, project scope, and related study literature.

It must be pointed out that because this project's engagement process was very long, the interviews took place in phases: before the activities, the day after the activities, and one month after the activities. This was in order to understand the intensity of the change and the stakeholders' expected and actual duration and drop-off, and thus to ensure the accuracy of the data during the duration. The interview in phases showed the most significant changes in the students' outcome durations. At the beginning of the project, both students and teachers expected that the outcomes of the project would be limited by the students' memory and project time constraints, which would make it difficult for the project to be carried out. However, as the project progressed, teachers and students gradually discovered that the uniqueness of the project led to different results. When combined with the students' strong learning motivation and the practical experience of learning by doing, this created an in-depth and long-lasting impact. We also verified that there was long-lasting and sustainable art education influence through the teachers' and students' feedback regarding the 2017 LOVE & ARTS for Dreams Initiatives Project and

reference to relevant literature; we further incorporated the relevant variables into the sensitivity analysis for testing.

The comprehensive outcomes showed that this project's duration of outcomes lasted for a period of 1-2.5 years, which was longer than the general short-term and elementary school education projects. The main reason was that the content of this project was unique, which left a deep and irreplaceable impression on the stakeholders. In particular, the audience's duration was the shortest, due to a lower level of participation. The table below presented the range of minimum and maximum duration for each stakeholders. And the average number reported by the stakeholders were used to revealed the overall situation of changes lasting and to do the further analysis. For the individual outcome duration, please refer to Appendix 5-3, List of Influencing Factors.

| Stakeholder | Duration (range) | Duration of each outcome | Reference Source |
|---|---|---|---|
| **Students** | 1.8~2.3 | • Enhancement in cultural literacy(2.1)<br>• Improvement in interpersonal relations(2.0)<br>• Improved self-identity(2.2)<br>• Expanded horizons in life(2.1)<br>• Establishment of positive values(2.0)<br>• Detracted from school classes (negative)(1.8)<br>• Enhanced learning motivation(2.3) | • 2017 LOVE & ARTS for Dreams Initiatives Project interviews with students and the principal<br>• Interview and questionnaire with teachers<br>• Interview with students |
| **Dancers** | 1.0~2.5 | • Earning senses of satisfaction and accomplishment(1.4)<br>• Stress and sense of frustration(1.0)<br>• Increased patience and perseverance under stress(1.2)<br>• Increased passion for | • Interview and questionnaire with dancers |

| | | | |
|---|---|---|---|
| | | dance work(1.8)<br>• Expanded career development potential and confidence(2.5)<br>• Improved connections and trust with local communities (1.6) | |
| **Audience** | 1.0~1.1 | • Stress relief and positive mood(1.0)<br>• Increase in passion for life and dreams(1.1)<br>• Enhancement in cultural literacy(1.1)<br>• Enhancement of local culture and sense of identity(1.1) | • Interview and questionnaire with audience |
| **Donghe Elementary School** | 2.0~2.5 | • Increased visibility for the school(2.0)<br>• Strengthened capacity for arts and culture education(2.0) | • 2017 LOVE & ARTS for Dreams Initiatives Project interview with the principal<br>• Donghe principal interview<br>• Donghe teacher questionnaire |
| **Bulareyaung Dance Company** | 2.0 | • Strengthened team bond and effective collaboration (2.5)<br>• Established experience and confidence in opening systematic courses(2.0)<br>• Increased connections and trust between the Dance Company and local communities(2.0) | • Interview and questionnaire with Bulareyaung and dancers |

### 2.3.4 Financial proxies

Refers to each respective financial proxy identified from indicators of each measurement outcome, which are then converted into a monetary value. The steps and method used to determine financial proxies in the present study are set out below.

1. Determining the valuation method: A valuation method best suited for each stakeholder group was selected according to stakeholder feedback garnered through the interview process and extent of sufficiency of gathered information. The suitability of the valuation method was also verified via questionnaire trials and Stage 3 interviews with stakeholders in order to prevent bias arising from differences in valuation methods.

| Stakeholders | Valuation Method | Descriptions |
|---|---|---|
| **Students** | Revealed Preference Method | • Price to be paid in order to use other ways to obtain the same degree of change |
| **Dancers** | | |
| **Audience** | Stated Preference Method | • Price that one is willing to pay in order to obtain the same change |
| **Donghe Elementary School** | Cost Valuation Method | • Amount of funding that the school/dance group would need to spend in order to obtain the same outcomes, if this project did not exist |
| **Bulareyaung Dance Company** | | |

2. Valuation range: The valuation methods set out in the table above were used to determine the valuation range of each outcome derived from interviews and data collection. We used examples in the interviews to help interviewees imagine and decide a proper price that equal to the value of outcomes in their mind.
3. Weighted average: Questionnaire results obtained via the aforementioned valuation method were tallied and calculated. Due to the young age of the students, they lack sufficient judging ability; thus the suggestion of the students and teachers to tally the one with the highest number was taken into account. In addition, other groups were all based on the stakeholder's own questionnaire answers and calculated using the weighted mean method. In addition, we also asked each stakeholder in the questionnaire and interview to sort the outcomes according to the order of importance,

in order to validate whether the selected financial proxies really reflect the relative importance of each outcome in their minds. If there was any inconsistency, interviews were held to determine the reasons and amend the conclusion.

4. Result confirmation: The final calculation results were verified with stakeholders through the Stage 3 interviews. As the audience's pricing method used the interest survey, in order to prevent the audience's judgment bias, we also adjusted the audience's financial proxy calculation and included it in the sensitivity analysis.

For the financial proxies of the individual outcomes, please refer to Appendix 5-2, List of Financial Proxies.

## 2.4 Impact Factors

（1） Deadweight:

This refers to an outcome occurring regardless of the existence of a project. This study's deadweight is assessed individually for each outcome by the stakeholders, based on the engagement process in three phases, where the calculation is based on the highest number or the mean. At the same time, reference was also made to the standard requirement adjustment, and the process and outcomes were placed in the sensitivity analysis. If there were significant differences, they were then validated with the stakeholders.

Overall, the deadweight average of this project was about 43%. Taitung is located in the eastern part of Taiwan and is separated from the cities of the western region by mountain ranges. Although it has an abundance of well-preserved natural and cultural landscapes, educational and professional resources are relatively scarce, and arts and cultural resources are even more lacking. Therefore, the replaceability of the project's impact on students, the audience, and the school is quite low. The Dance Company was established in Taitung to uphold the concept of promoting arts and cultural resources. Its operation and promotion work is often limited by funding and labor, and it is difficult for it to carry out any major expansions. Therefore, for the Dance Company, the impact of this project is also quite valuable. However, due to the possibilities brought about by professional experience and the dancers' high degree of enthusiasm for dancing, the dancers have made the project's replaceability relatively higher.

（2）Attribution:

This refers to the probability that stakeholders would have the same outcome due to the intervention of other factors. Unlike deadweight, attribution takes into account intervention from other projects, while deadweight is the probability that the outcome would naturally occur. The attribution of this study is assessed individually for each outcome by the stakeholders based on the engagement process in three phases, where the calculation is based on the highest number or the mean. At the same time, reference was also made to the standard requirement adjustment, and the process and outcomes were placed in the sensitivity analysis. If there were significant differences, they were then validated with the stakeholders.

Overall, this project's attribution average is about 40%, which is equivalent to the deadweight. The reason for the lower percentage is also similar to that of the deadweight; it can be attributed to the limited local resources for arts and culture, resulting in most of the outcomes relying on the mediation and resource input of the project in order to take place effectively.

（3）Drop-off:

This refers to the effect of an outcome deteriorating over time. It is observed that the effectiveness of an outcome tends to decrease slowly over a period of time. Therefore when evaluating the benefits of a future outcome, the drop-off must also be estimated. The drop-off of this study is assessed individually for each outcome by the stakeholders based on the engagement process in three phases, where the calculation is based on the highest number or the mean. SROI reports and research papers on similar topics were also referred to at the same time. If there were significant differences, they were then verified with the stakeholders.

Overall, the drop-off average of this project was about 29%. Among them, the average of the Dance Company was the lowest (6%), mainly because the outcomes of the project were highly integrated with the operational objectives of the Dance Company, resulting in a high degree of continuity. The audience had the highest drop-off average (50%), because the impact of a single activity is easier to forget over time; drop-off begins with the end of the performance (first year), but it is still maintained at around 50% due to the strong impression and uniqueness of the performance. According to the feedback from the principal, the outcomes for the school (such as visibility, and the art and education foundation) could only occur completely upon the completion of the project (i.e., end of the performance). This is unlike other stakeholders (such as the Dance Company), whose outcomes occur during the process of the event;

their drop-off thus only begins at the end of the project (first year), in order to comply with the principle of “Do Not Over-Claim”.

（4） Displacement:

This factor represents the effects of the target project on other projects or stakeholder factors outside of the project. In the SROI Guide, an example is that a street lighting program implemented in District A reduced the crime rate in this district; however, District B reported an increase in crime, possibly displaced from District A. The SROI Guide also states that not every project contains this particular factor. We asked about the displacement during the interview by asking whether there were negative impacts or not, but didn’t found out any condition of displacement. The occurrence of this factor was not found during the project’s engagement and observation process, so it was only included in the sensitivity analysis for testing.

For the individual outcome influencing factors, please refer to Appendix 5-3, List of Influencing Factors.

# Part3: Project Results

## 3.1 Calculating the Results

We discounted the value of the above outcomes according to the three-year postal fixed rate (1.05%) of the Postal Savings in January 2018, and divided it by the input. This revealed that the SROI rate of the 2018 LOVE & ARTS for Dreams Initiatives Project was 4.18: 1.

| | |
|---|---|
| **Total Impact** | $1,931,388 |
| **Total Inputs** | $462,333 |
| **Social Return on Investment (SROI)** | 4.18:1 |

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

| Stakeholders | Quantity (%) | Duration (year) | Financial Proxy(NT$) | Deadweight | Attribution | Drop off |
|---|---|---|---|---|---|---|
| Students | 76% | 2 | $8,894 | 52% | 46% | 22% |
| Dancers | 81% | 2 | $2,824 | 59% | 46% | 16% |
| Audience | 66% | 1 | $6,423 | 38% | 27% | 50% |
| Dance Group | 100% | 2 | $108,951 | 37% | 36% | 6% |
| School | 100% | 2 | $400,000 | 30% | 30% | 50% |

## 3.2 Sensitivity Analysis

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

Since the present study involves a great deal of hypothetical and subjective information, to ensure a rigorous and objective report, we selected situations from stakeholders' feedback in which opinions were relatively inconsistent and further discussed the issues with stakeholders during the phase 3 validation process. In the end, we decided to adjust the following circumstances for use in testing the sensitivity analysis of the present study, resulting in an SROI sensitivity analysis range between 3.29 and 6.28. The significance and suggestions shown only for the sensitivity analysis items are discussed below.

| SROI | Adjustment | Details |
|---|---|---|
| $3.93 | Drop-off | <30%→30% |
| $4.38 | Drop-off | Student drop-offs were all adjusted to 10% |
| $3.76 | Displacement | 0%→10% |
| $5.81 | Attribution | All adjusted to 10% |
| $6.28 | Deadweight | All adjusted to 10% |
| $3.53 | Attribution | All increased 10% |
| $3.48 | Deadweight | All increased 10% |
| $4.10 | Value of inputs | Calculated into the cost of Donghe Elementary School venue (imputed) |
| $3.32 | Value of inputs | Transportation costs if all classes were held in Bulareyaung Dance Company's studio. |
| $4.01 | Value of inputs | Calculated into the cost of Audiences` time (imputed by using minimum wage in 2018) |
| $4.59 | Duration | Students' outcome duration adjusted to 3 years |
| $3.29 | Duration | Students' outcome duration adjusted to 1 year |
| $4.48 | Financial proxies | Individual outcomes from the audience outcomes, calculated by the mean of the total amount |
| $3.95 | Financial proxies | Overall outcome pricing for the audience outcomes, calculated based on the mean of the total amount |
| $4.60 | SROI | Increased by 10% |
| $3.76 | SROI | Decreased by 10% |

(1) Minimum value (3.29) and maximum value (6.28): The minimum and maximum values of this sensitivity analysis result from adjusting the outcome duration of the students and the deadweight of all stakeholders, respectively. The minimum is based on other, similar SROI reports[14] and

[14] Please refer to Appendix 4, References (#1-7)

experience. It was found that the outcomes of the younger stakeholders were more difficult to sustain; resulting from the reduction in duration to one year, the SROI result became 3.29. However, this project behaved uncharacteristically. In the return visit about one month after the end of the project, it was found that the students not only remembered the course content quite completely, but were also able to express themselves in-depth and clearly on the changes they experienced. The teacher also said that this was quite unexpected. Therefore, it can be estimated that the duration of the students' outcome may be longer and the degree of drop-off may be lower. However, due to the limited implementation time period of the study, and based on the principle of Do Not Over-Claim, this possibility was only included in the sensitivity analysis, with the two results of 4.59 (duration 3 years), and 4.38 (drop-off 10%).

The maximum value results from the deadweight adjustment. This analysis will be used as a reference for the future project selection by the CTBC Foundation for Arts and Culture, where the local area's "replaceability of similar resources" will be included in the selection of region or cooperated units. Deadweight will be reduced to 10%; that is, even assuming that a region or subject with more scarce resources is selected, without considering the resulting increase in input costs or the involvement of stakeholders, the result may increase to 6.28. Displacement, attribution, and overall drop-off will also be adjusted for testing. In addition,We increased deadweight and attribution for 10% and the result were decreased to 3.48 and 3.53. The findings also supported the conclusion that the original resources the place had before might influence the result hugely.

(2) Changes from input cost:

Since the Donghe Elementary School students were already using the classrooms of the school as their activity space, this project brought the Bulareyaung Dance Company to the school's space to enrich its original after-school activities. Therefore, venue cost is not included. However, if the school had had to arrange additional classrooms, the input cost would be included in the imputed costs for similar venues of the elementary schools in eastern Taiwan, and the SROI results would will drop slightly to 4.10.

In addition, during interviews, a dancer suggested that the classrooms of Donghe Elementary School did not have a professional dance floor, which may easily cause children to be injured during class. This project did not

have this negative outcome, due to the careful guidance of the dancers. However, this is still an aspect that should be taken into consideration in the future planning. Therefore, the input cost was adjusted: were the course moved to the Bulareyaung Dance Company studio, the increase in transportation costs would reduce the SROI result to 3.32.

Finally yet importantly, we calculated cost of audiences` time by using minimum wage (NT$ 140/hr) and included it into the input to understand the change of it. The increase in audience input would reduce SROI result to 4.01.

(3) Adjustment of the audience financial proxies:

The audience financial proxies are from inquiring the audience how much they are willing to spend to purchase the performance tickets to obtain specific results; the outcome validation in Phase 3 also verified that their judgment logic was in line with the intention. But in order to avoid possible biases (such as difficulty in reflecting the level of importance of individual outcomes through value, or pricing based on overall outcome value rather than the single outcome), leading to the SROI results being overestimated or undervalued, we also used the mean of the outcome pricing of all audiences as the financial proxy for individual outcomes and overall outcomes, respectively. The adjusted SROI results thus changed to 4.48 and 3.95.

To sum up, the analysis above showed the different results of the study, while we were still confident to stick to the current conclusions since it was decided by adequate engagement with the stakeholders and supported by researches and papers. The sensitivity analysis here only pointed out there were other possibilities that the project might bring different scale of impact. And all of the changed items were considered as the suggestion and knowledge for the optimization of the Project itself. Also, to reminded the readers of this study that SROI is not an absolute result but an indicators we can use to manage our charity project.

## 3.3 Verification

In the Phase 3 engagement process, we once again interviewed students, dancers, teachers, the principal, and Bulareyaung, to verify and validate the above analysis results. The steps for engagement are as follows:

1. Chain of events: We asked the stakeholders to validate the text of the chain

of events, and deduce whether the process conformed to their experience. The chain of events was then amended based on their opinions, to ensure that we accurately understood and described the occurrence process of the outcomes.

2. Results calculation: We explained to the stakeholders the preliminary calculation results and the various steps of the impact map, in particular the duration and financial proxies, and asked the stakeholders to rank the importance of the outcomes again to determine whether they were consistent with the final calculation. In the event of major inconsistencies, further inquiries were made to determine the reasons, and review whether the calculation results needed to be adjusted.
3. Findings and suggestions: In the previous phases' engagement process, we proposed the findings and recommendations for project optimization based on the stakeholders' feedback conclusions and questionnaire results. During this engagement phase, we shared the findings and recommendations with the stakeholders, and invited them to validate, modify or supplement the findings and recommendations, and we then included them in the conclusions of the report. At the same time, we also shared the conclusions with the project leader and senior executives of the CTBC Foundation for Arts and Culture, and provided discussion regarding the underlying logic and methodology.

Main engagement process adjustments are as follows:

- Students: We tested the course content's level of impression and changes made on the student through a group competition, in order to verify the outcome durations. It was found that the students not only clearly remembered the project process and content learned, but could also give specific descriptions of the changes, thus verifying the hypothesis that the duration is longer than one year. At the same time, all of the teachers of the school were interviewed, especially with regards to their observations of the students, in order to verify the accuracy of the calculation results. After the teachers observed the students' behavior, they agreed to the hypothesis regarding durations. In addition, they also pointed out the importance and irreplaceability of "expanded horizons in life " for these students in rural areas. So according to their feedback, this outcome’s financial proxies were increased and the deadweight was decreased.
- Dancers: Some dancers said that the attribution for the " Earning senses of satisfaction and accomplishment ", " Increased passion for

dance work ", and " Improved connections and trust with local communities " outcomes should be higher, mainly because the dancers themselves mostly have the motivation to support their hometowns and have experience in teaching and dancing. Therefore, they themselves and the Dance Company have put in other efforts, besides this project, to achieve these outcomes, so this project's contribution should be slightly lower. In addition, some dancers pointed out that drop-off rate of "Stress and sense of frustration (negative)" should be greater. Therefore, adjustments were made according to the above feedback.

- Dance Group: Bulareyaung was somewhat doubtful about the outcome duration (2 years) of “Established experience and confidence in opening systematic courses”. He explained that the courses are adjusted according to the students’ culture, condition, and expectations, so it is difficult to describe using single digits. But if one only looks at establishing a foundation, it should take about two years, perhaps even longer. We intend to maintain the 2-year hypothesis based on the principle of Do Not Over-Claim.
- School: During the principal interview, the principal did not express different opinions. This result was also verified through teacher interviews, and the school's subsequent clearly set out dance curriculum planning.
- Audience: Most of the audience members did not express different opinions. However, some audience members believed that the overall duration of the outcomes should be shorter; thus, based on this feedback, adjustments were made according to the mean result. At the same time, some audience members said that the "Enhancement of local culture and sense of identity " outcome should be more important, and " Increase in passion for life and dreams " is relatively unimportant, so a slight adjustment was also made to the financial proxies. We included their feedback in the mean, and asked the audience members to validate that the final calculation results were consistent with the facts.

## 3.4 Results Analysis

1. Project Target Review

We verified the achievement of the project's targets through the stakeholder engagement conclusions. It was found that the project targets were mostly achieved, and the coverage level was quite complete. The targets and the corresponding engagement results are as follows.

| Project Target | Target Review |
|---|---|
| (1) **Improve the psychological development of students in rural areas.**<br>Use art education to develop and widen the children's horizons and perspectives; and strengthen their self-confidence and self-identity in the process, while cultivating a positive and forward-looking outlook on life. | • 78% of students have improved self-identity<br>• 78% of students have expanded life horizons<br>• 75% of students have established positive values |
| (2) **Strengthen the featured curriculum resources of the rural schools.**<br>Introduce continuing arts and cultural curriculum or community activities; assist the rural schools in establishing featured curriculum of arts and cultural;implement sustainable development of art education in rural areas by inviting participation from local teachers and volunteers, and integrate the resources of the government and the community. | • The school strengthened capacity for development of arts and culture, and will offer regular dance courses in the future.<br>• Bulareyaung Dance Company established a foundation for classes, and will continue to promote courses in eastern Taiwan in the future. |
| (3) **Spread the influence of arts and cultural philanthropy.**<br>With all children involved in the LOVE & ARTS for Dreams Initiatives Project as the seeds for the future promotion of art and cultural philanthropy. Through this project, children will be exposed to art and culture, develop a passion for art and culture, and then take up the torch to become livelong art and culture | • 70% of the audience (including teachers, parents, residents) are willing to support dance education activities<br>• 37% of the audience have more confidence in the activities of the Donghe Elementary School and are willing to offer active support |

| | |
|---|---|
| volunteers. This will help the borderless power of art bring transformation to children and schools in rural areas, and become a key factor in changing society. | • Donghe Elementary School has received three external performance invitations (including one from CTBC sports charity day) within the half-year after the end of the activities |

2. Outcomes Review

In addition to referring to the target achievement situation of the CTBC Foundation for Arts and Culture, we also compared the expected outcomes and the final outcomes of the various stakeholders' previous surveys, to review whether the changes expected by the stakeholders actually occurred, and whether there were outcomes beyond what was expected. The following are the most relevant stakeholders of this project: Students and dancers will be discussed separately.

✓ Students: Outcomes are in line with expectations; unexpected negative outcomes occurred

The students' expected outcomes are summarized through the research literature, the students themselves, teachers' and dancers' objectives, which are generally consistent with the actual outcomes. Only the concerns teachers expected(e.g., negative emotions generated from the frustration of learning to dance, and conflicts caused by the competition and quarrels between the students in the course) did not occur, indicating the professionalism and attention-to-detail of the dancers' teaching. However, unexpected negative outcomes from negative learning achievement have also occurred.

| **Expected Outcomes** | | **Actual Outcomes** |
|---|---|---|
| • Self-identity | • Negative emotions | • Improved self-identity |
| • Cultural identity | | • Enhancement in cultural literacy |
| • Sense of belonging | • Interpersonal conflict | • Improvement in interpersonal relations |
| • Learning motivation | | • Enhanced learning motivation |

| | | |
|---|---|---|
| | | • Detracted from school classes (negative) |
| • Education and career development | | • Expanded horizons in life |
| | | • Establishment of positive values |

✓ Dancers: Abundance of expected and actual outcomes, significant negative outcomes

The dancers' expected outcomes are summarized according to the research literature, and the interviews with the dancers and Bulareyaung, and are similar to the actual outcomes. However, some of the outcomes (enhanced depth and intensity of dance and creativity; increased knowledge of indigenous culture or tribal villages) were not significant, due to the limitations on course content and the manner in which the course took place. Also because it was the first time that a course of a similar nature was held, the length of the course and the understanding of the students was still being determined, resulting in major unexpected negative outcomes.

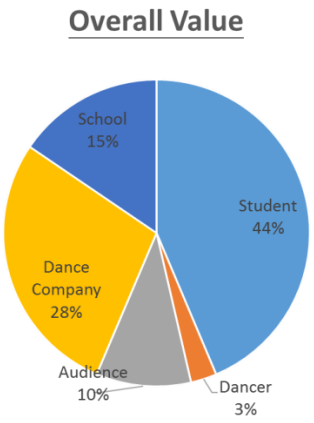
| Expected Outcomes | Actual Outcomes |
|---|---|
| • Gained confidence and a sense of accomplishment | • Earning senses of satisfaction and accomplishment |
| • Improved patience and care | • Stress and sense of frustration (negative)/ Increased patience and perseverance under stress (Positive) |
| • Enhanced depth and intensity of dance and creativity | • n/a |
| • Increased interest in working in dance education | • Increased passion for dance work<br>• Expanded career development potential and confidence |

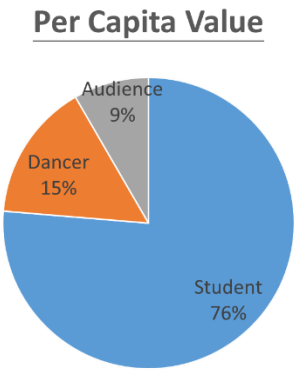
| | |
|---|---|
| • Increased knowledge of indigenous culture or tribal villages | • n/a |
| • Increased connection and trust relationship with local communities | • Improved connections and trust with local communities |

3. Outcome Comparison

**1. Value Comparison**

- **Overall value:** Students > (Dance Group > School > Audience > Dancers
- **Per Capita Value:** Students > Dancers > Audience




**Description:**

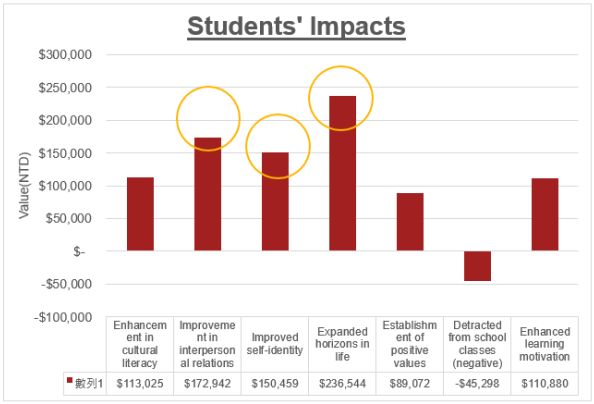
After a comprehensive comparison of the various stakeholders' outcome value, on an individual level, the main target beneficiaries of this project are: students, whether in overall value or per capita value. Secondly, when dancers are compared to the audience, the per capita value for the dancers is higher, but the audience has a higher overall value because the number of audience members was nearly six times of the dancers. In the case of the school and dance company, the dance company is used as a mainly implementing and input unit. This showed more significant change than the school, which played a supportive role.

## 2. Impacts Comparison

### Students - Total Value Ranking:

1. Expanded horizons in life→ high degree of importance(financial value), low replaceability(deadweight%), high degree of contribution(low attribution%)
2. Improvement in interpersonal relations→ high proportion of occurrence(Outcome number), high degree of importance(financial value)
3. Improved self-identity

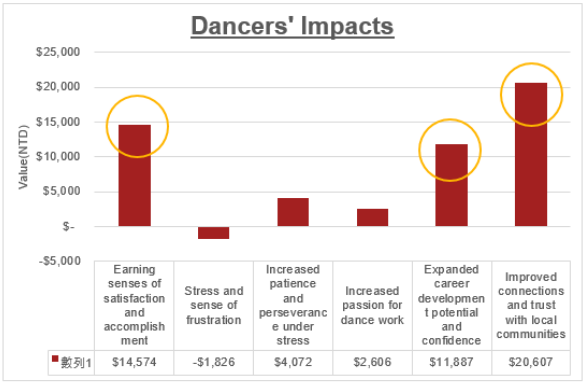
- Negative outcomes: 5% of the total value of the impacts




### Dancers - Total Value Ranking:

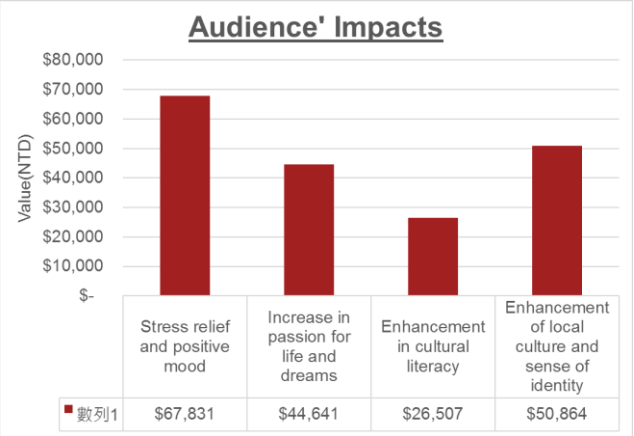
1. Improved connections and trust with local communities→ high degree of importance(financial value), high degree of contribution(low attribution%)
2. Earning senses of satisfaction and accomplishment → low replaceability(deadweight%), high degree of contribution(low attribution%)
3. Expanded career development potential and confidence→ long duration, low drop-off rate

- Negative outcomes: 3% of the total value of the outcomes



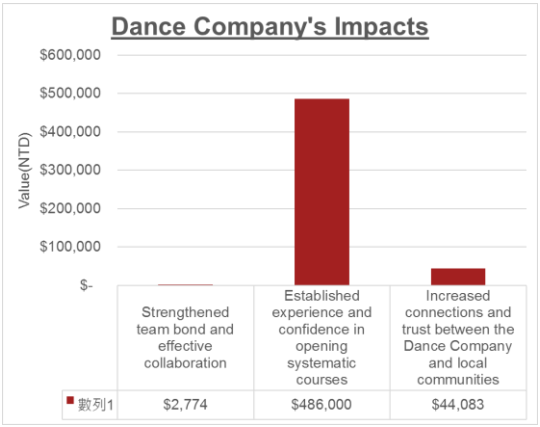
**Audience - Impact Comparison**

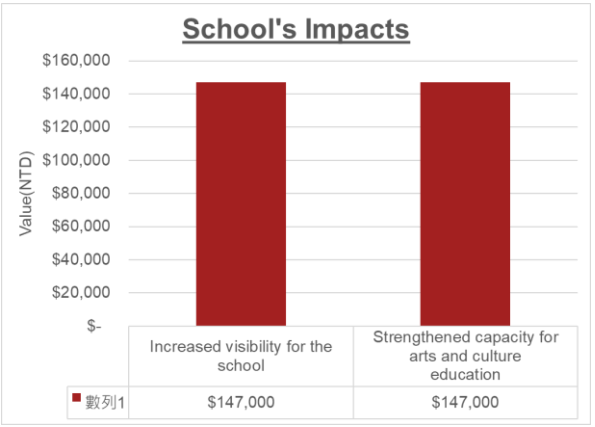
- Highest proportion of occurrence (89%): Stress relief and positive mood
- Most valuable (15,424): Enhancement of local culture and sense of identity
- Most irreplaceable (15%)/high degree of contribution (85%): Enhancement in cultural literacy




**Dance Group, School**

- Significant outcomes: Established a foundation and formed a connection with the local area (community, performance opportunities)




# 3.5 Suggestions and Conclusion

Based on the feedback and calculation results of the stakeholders, we summarized the following findings and suggestions, then held a discussion and gave a report to the project leader and vice-president of the CTBC Foundation for Arts and Culture, in the hopes of achieving project optimization and maximizing social influence through the conclusions of this study.

## 1. Most valuable change: Only life can inspire changes in life

**Findings**

- 57% of the value of children's impacts derived from life stories of the dancers and the examples they set in the performance and rehearsal process.
- Positive values and perspectives were delivered through onsite practices and observation (e.g., students learned perseverance through dance rehearsals and dancers set examples of never giving up), and students had relatively long overall durations of outcome.
- The change outcomes for the dancers/Dance Company were substantially adjusted after they received feedback from students

**Recommendations**

- **"Education extends beyond art and culture, into lessons for life"**
- Future plans include art classes, as well as sharing of life stories by art instructors.
- Increased post-activity interactions between both parties(students and dancers).

## 2. Sowing the seeds of art: Allowing time to make the seeds grow

**Findings**

- The outcomes of the Project are highly "replaceable". If all replaceable variables (deadweight) are reduced to 10%, the SROI becomes 6.28.
- The attribution of this Project is very high. If the contribution of other factors of all outcomes is reduced to 10%, the SROI becomes 5.81.

**Recommendations**

- The value of the Project (establishing Bulareyaung's reputation and outlook on life) requires a relatively long period to be realized. Short-term outcomes are highly replaceable, and are susceptible to the impact of other factors, leading their value to be underestimated.
- “How to sustain changes” is the key.

## 3. Sustaining changes: Providing a stage

Findings

- Through discussion with teachers and Bulareyaung, we discovered that the school or dance company may be able to mobilize resources, but what children in remote areas need and lack the most is **a stage to be seen**. Therefore, we must encourage them to look upon each opportunity for learning carefully, because a change in attitude generates sustained self-identity and positive values.

Recommendations

- Integrate CTBC Group resources (e.g., CTBC Charity Day for sports), and continue to provide a stage for schools in past cooperation projects while letting the children continue to shine.

## 4. Key to expanding influence: Multiple-point tours → single-point expansion

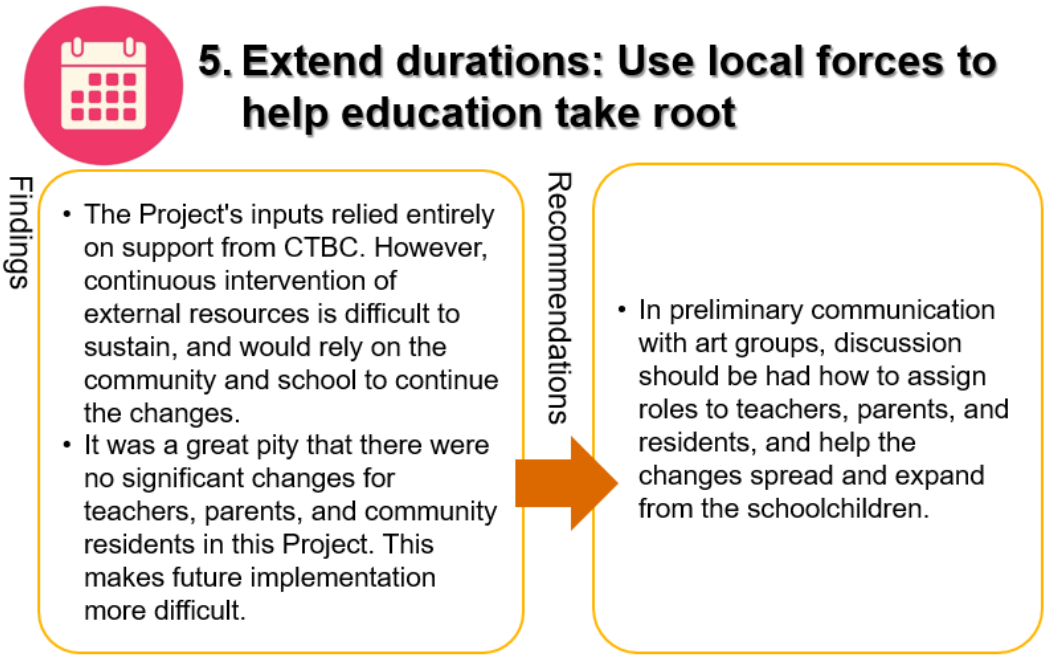
Findings

- It takes greater time to establish tacit understanding in cooperation with art groups, and the cost of communication with groups is very high. Single project partnerships make it difficult to accumulate experience and influence.
- It is difficult to consolidate community resources and attention. For instance, as residents and parents of the Project did not have the opportunity to familiarize themselves with the Project, the rate of participation remained low, and there were no significant outcomes in this regard.

Recommendations

- To achieve the Dream + Project's goal of "arts promotion", outreach to different schools is needed. Recommendations:

1. Target specific regions over the short-term and consolidate local forces (e.g., 1st-3rd years in Taitung, and 4th-6th years in Yilan)
2. Cooperate with art instructors for more than one year and establish cooperative relations (e.g., appoint the same art instructor for different schools)




We believe that the influence created by arts and cultural education is long-lasting and in-depth. The CTBC Foundation for Arts and Culture will work together with art mentors in various fields to bring art resources across the country into the urban and rural areas, and sow the seeds of art in every corner of Taiwan through in-depth art education courses. In the future, we will continue to travel to different villages and schools, to encourage more children to pursue their dreams. For the seeds that have already been sown, we will continue with their cultivation, through methods such as the matching of performance opportunities and subsidies for learning equipment, and we will work on their cultivation in partnership with schools and communities. We look forward to the seeds of dreams sprouting, growing, and thriving in the beautiful land, mountains, and seas of Taiwan, through the care and love given by the people of Taiwan. We hope that Art can become wings for the children, and help them fly over the geographical barriers, financial scarcity, and the many challenges in life, to live a beautiful and courageous life.

原來夢給生在自己的土地上
夢才真的站起來
When a dream happens in the motherland,
the dream is in action

# Appendix 1　Interview Outline and Questionnaire(partial)

## Interview Outline

| Item/Stakeholder | School and Dance Company | Audience | Students[15] and Dancers |
|---|---|---|---|
| Outcomes | (1) What changes have been made to your personality, the groups you represent, or the people around you after the implementation of the LOVE & ARTS for Dreams Initiatives　Project (including: ideas, behavior, recognition, moods, etc.)? Have there been any negative changes? | (1) What kind of feelings and changes did the Qaciljay Arts Gathering performances bring you? (Including: ideas, behavior, recognition, moods, etc.) Were there any negative changes? | (1) What changes have been made to you personally, the groups you represent, or the people around you after participating in the LOVE & ARTS for Dreams Initiatives Project (including: ideas, behavior, recognition, moods, etc.)? |
| Deadweight | (2) If the LOVE & ARTS for Dreams Initiatives　Project had not been implemented, would it still be possible for the above changes to have taken place? | (2) If you had not watched this performance, would it still be possible for the above changes to have taken place? | (2) If you did had not participated in the LOVE & ARTS for Dreams Initiatives　Project, would it still be possible for the above changes to have taken place? |
| Attribution | (3) Are there other factors that contributed to the above changes taking place? | (3) Are there other factors that contributed to the above changes taking place? | (3) Are there other factors that contributed to the above changes taking place? |

[15] Includes interviews with individual students and teachers' observation.

| | | | |
|---|---|---|---|
| Drop-off/ Duration | (4) How long have these changes lasted? Have they gradually decreased over time? | (4) How long have these changes lasted? Have they gradually decreased over time? | (4) How long have these changes lasted? Have they gradually decreased over time? |
| Degree of Importance | (5) Please rank the above changes according to their degree of importance to you. | (5) Please rank the above changes according to their degree of importance to you. | (5) Please rank the above changes according to their degree of importance to you. |
| Pricing | (6) If funds were raised in other ways to achieve the same changes as the ones accomplished by this project, what would be the cost of these methods? | (6) How much are you willing to pay for the performance ticket if it's not for free to gain each of the outcomes<br>(7) Are you willing to support arts and cultural performances and cultural heritage activities through donation or ticket purchase? How much are you willing to put in each year? | (6) Are there other channels that could achieve the same outcomes as the ones accomplished by this project? What would be the cost of these channels? |

## Questionnaire

✓ **Audience**

| Item/Stakeholder | Audience |
|---|---|
| Basic information | Age, gender, place of residence, whether they are an indigenous person, how they obtained performance information, motivation for participation |
| Outcome Indicators | (A) Overall, what kind of feelings and changes did the Qaciljay Arts Gathering performance bring to you?<br>○ It made me feel warm and happy; I felt that my stress and exhaustion have been relieved. |

<table>
<tr><td></td><td>
○ It reminded me of my younger self. I have gained the courage to chase dreams, and regained my passion for life.<br>
○ It inspired my creativity and imagination, which is helpful in improving my quality of life or job performance.<br>
○ Seeing friends and relatives on stage/Watching the show with friends and family helped us to get to know one other better, and made the relationship more intimate.<br>
○ The content of the performance gave me better understanding and made me more interested in dance or art performances. I will actively participate in related activities in the future.<br>
○ It helped me to learn more about the indigenous song and dance culture; I am proud to be an indigenous person/I am willing to learn more about indigenous cultures.<br>
○ The fact that Taitung can have such an art performance has made me more proud of Taitung/love Taitung more.<br>
○ The content of the performance evoked my feelings for my hometown and a sense of belonging to my hometown, and I want to do my part for my hometown in the future.
</td></tr>
<tr><td>Duration</td><td>
How long do you think the effects of the above changes will last? (Example: Watching the Qaciljay Arts Gathering has created a strong sense of belonging to Taitung in me; this feeling will last for a year before it disappears.)
<table>
<tr><td>1 week</td><td>1 month</td><td>3 months</td><td>Half a year</td><td>1 year</td><td>2 years</td></tr>
</table>
</td></tr>
<tr><td>Degree of Importance/Pricing</td><td>
Which of the above changes is the most important, and which of the activities below is closest to the level of satisfaction brought about by this change?<br>
○ Having a drink<br>
○ Going to the night market<br>
○ Watching a movie with friends<br>
○ Meals with family or friends<br>
○ Buying something you like<br>
○ Two day-one night domestic travel<br>
○ Five day-four night overseas travel<br>
○ Buying electronic products<br>
○ Half-year paid leave<br>
○ Buying a car
</td></tr>
</table>

| | |
|---|---|
| | ○ Buying a house in Taitung City<br>○ Other, please specify: _____ |
| | Through the above questions, we will be able to understand the changes and degree of contribution that Qaciljay Arts Gathering brought to you. If you have the opportunity, would you be willing to support arts and cultural performances and cultural heritage activities through donation or ticket purchase? How much are you willing to put in each year?<br>○ NT$100<br>○ NT$500<br>○ NT$1000<br>○ NT$3000<br>○ NT$5000<br>○ NT$10000<br>○ Other, please specify: _____ |

✓ **Students Who Participated in the LOVE & ARTS for Dreams Initiatives Project and the Dancers Who Instructed the Students**

| Item/Stakeholder | Students (Teachers) | Dancers |
|---|---|---|
| Basic information | Grade | Age, gender, whether they are an indigenous person, time in the dance group, time spent learning to dance, teaching experience |
| Outcome Indicators | (Using the outcome of "Enhancement in cultural literacy" as an example.)<br>“When participating in the course and during the formal performance, through body development and learning the different types of dance, I got to know myself better and understood the potential for self-development, and also | (Using the outcome of “Earning senses of satisfaction and accomplishment” as an example)<br>“Due to the LOVE & ARTS for Dreams Initiatives Project, I had the opportunity to meet the children of Donghe Elementary School and established relationships with them. Although they sometimes got out of control, |

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<td>cultivated the skills for the appreciation of the different types of dance and arts, which in turn enhanced my overall art and cultural cultivation.” What is the level of significance of the changes described above?<br>○ Very significant (100%)<br>○ Quite significant (75%)<br>○ So-so (50%)<br>○ Less significant (25%)<br>○ Not significant (0%)</td>
<td>they were also very cute, creative and tolerant. Spending time with them was exhausting but also very satisfying. During this period, I guided them from body development, dance practice, rehearsal, to the final performance, letting me participate in and witness the progress and changes of the children, which made me feel a great sense of accomplishment.”<br>What is the level of significance of the changes described above?<br>○ Very significant (100%)<br>○ Quite significant (75%)<br>○ So-so (50%)<br>○ Less significant (25%)<br>○ Not significant (0%)</td>
</tr>
<tr>
<td>Attribution</td>
<td colspan="2">In addition to participating in this project, were there other channels or methods that also helped the students/you gain the following changes? What is the degree of contribution of these factors to this change?
<table>
<tr>
<td>100%<br>This project takes full credit!</td>
<td>75%<br>It was mostly due to this project!</td>
<td>50%<br>Half of the contribution was due to this project!</td>
<td>25%<br>It was mostly due to other reasons!</td>
<td>0%<br>The change had nothing to do with this project!</td>
</tr>
</table>
</td>
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<tr>
<td>Deadweight</td>
<td colspan="2">Without participation in this project, how likely is that you/the students would have the opportunity to gain the same level of change through other ways?
<table>
<tr>
<td>100%<br>There are many ways to gain the same change.</td>
<td>75%<br>There are other ways to gain the same degree of change.</td>
<td>50%<br>Other ways have 50% likelihood.</td>
<td>25%<br>The other ways are not bad but can't</td>
<td>0%<br>These changes are irreplaceable.</td>
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<table>
<tr><td></td><td></td><td></td><td></td><td></td><td>achieve the same effect.</td><td></td><td></td></tr>
<tr><td>Duration</td><td colspan="7">After the project is over, how long do you think these changes you have gained in the past will last?<br><table><tr><td>They will stop right after the project ends.</td><td>Half a year</td><td>1 year</td><td>3year</td><td>5year</td></tr></table></td></tr>
<tr><td>Drop-off</td><td colspan="7">Will the changes become less obvious over time?<br>a. They will not decrease over time<br>b. They will slowly fade away (down by 25% per year)<br>c. They will slowly fade away (down by 50% per year)<br>d. They will be forgotten very quickly (down by 75% per year)</td></tr>
<tr><td>Degree of Importance</td><td colspan="7">Please rank the importance of these changes to the student/you. (1 being most important)</td></tr>
<tr><td>Pricing</td><td colspan="3">(Using the outcome of "Enhancement in cultural literacy" as an example)<br>There are many methods for art cultivation (such as watching art and cultural performances, purchasing learning material, or setting up school-based clubs), how much of educational resources do you think would need to be spent on each student per semester, in order to achieve the "Enhancement in cultural literacy" effect achieved by the LOxVE & ARTS for Dreams Initiatives Project?<br>○ Around NT$500/person<br>○ Around NT$1000/person<br>○ Around NT$3000/person<br>○ Around NT$5000/person<br>○ Around NT$10000/person</td><td colspan="4">(Using the outcome of “Earning senses of satisfaction and accomplishment” as an example)<br>There are many ways to gain a sense of satisfaction and a sense of accomplishment (e.g.: watching other art and cultural performances, having meals with friends, or traveling). Which of the ways below do you think would allow you to gain the same level of “Earning senses of satisfaction and accomplishment” as that of the LOVE & ARTS for Dreams Initiatives Project?<br>○ Meal with friends (around NT$500/year)<br>○ Entertainment costs (around NT$1,000/year)<br>○ Attending art and cultural events (around NT$3,000/year)<br>○ Massage or physiotherapy packages (around NT$5,000/year)</td></tr>
</table>

| | | |
|---|---|---|
| | ○ Other, please specify the amount:<br>_____ | ○ Domestic travel (around NT$10,000/year)<br>○ Other, please specify the item and amount:<br>_____ |

# Appendix 2 Stakeholder Engagement

| Stakeholders | Total Population | Preliminary investigation (Interviews/ questionnaires) | Phase 1 (No. of interviewees) | Phase 2 (Number of questionnaires) | Phase 3 (No. of interviewees) |
|---|---|---|---|---|---|
| **Student** | 32 | 32 | 8 | na | 30 |
| **Teachers** | 13 | 12 | 4 | 12 | 10 |
| **Dancer** | 10 | 11 | 11 | 9 | 9 |
| **Audience** | 67 | na | 46 | | 10 |
| **School** | 1(unit) | 2 | 1 | na | 1 |
| **Dance Company** | 1(unit) | 1 | 1 | na | 1 |

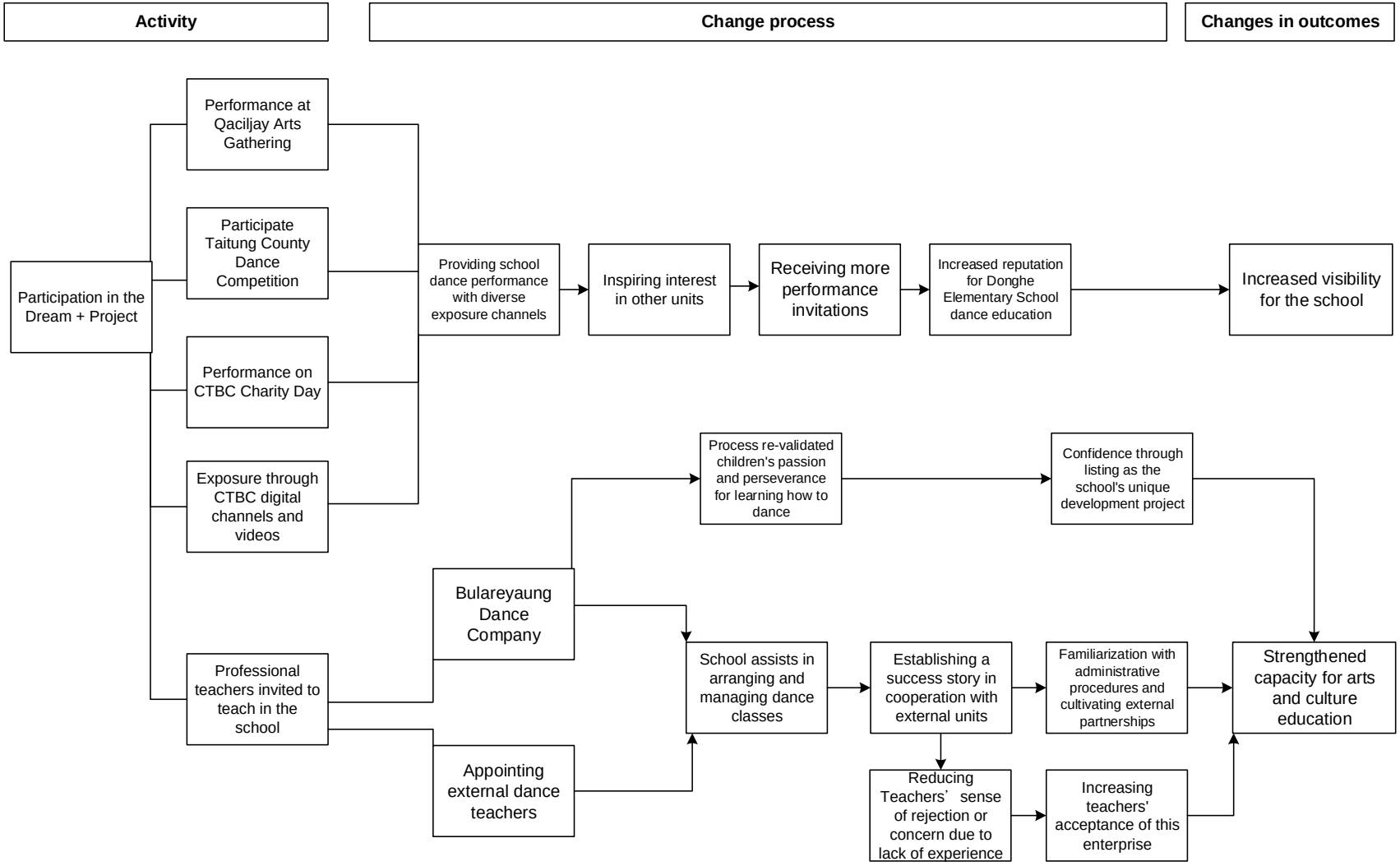
(1) Outcomes of School and Dance Company were according to the interviews of the principal and Bulareyaung as well as feedback from teachers and dancers.

(2) We found out it's difficult for students to fill in the questionnaires in the preliminary investigation, so in the latter phases we used game, teachers' questionnaires results instead.

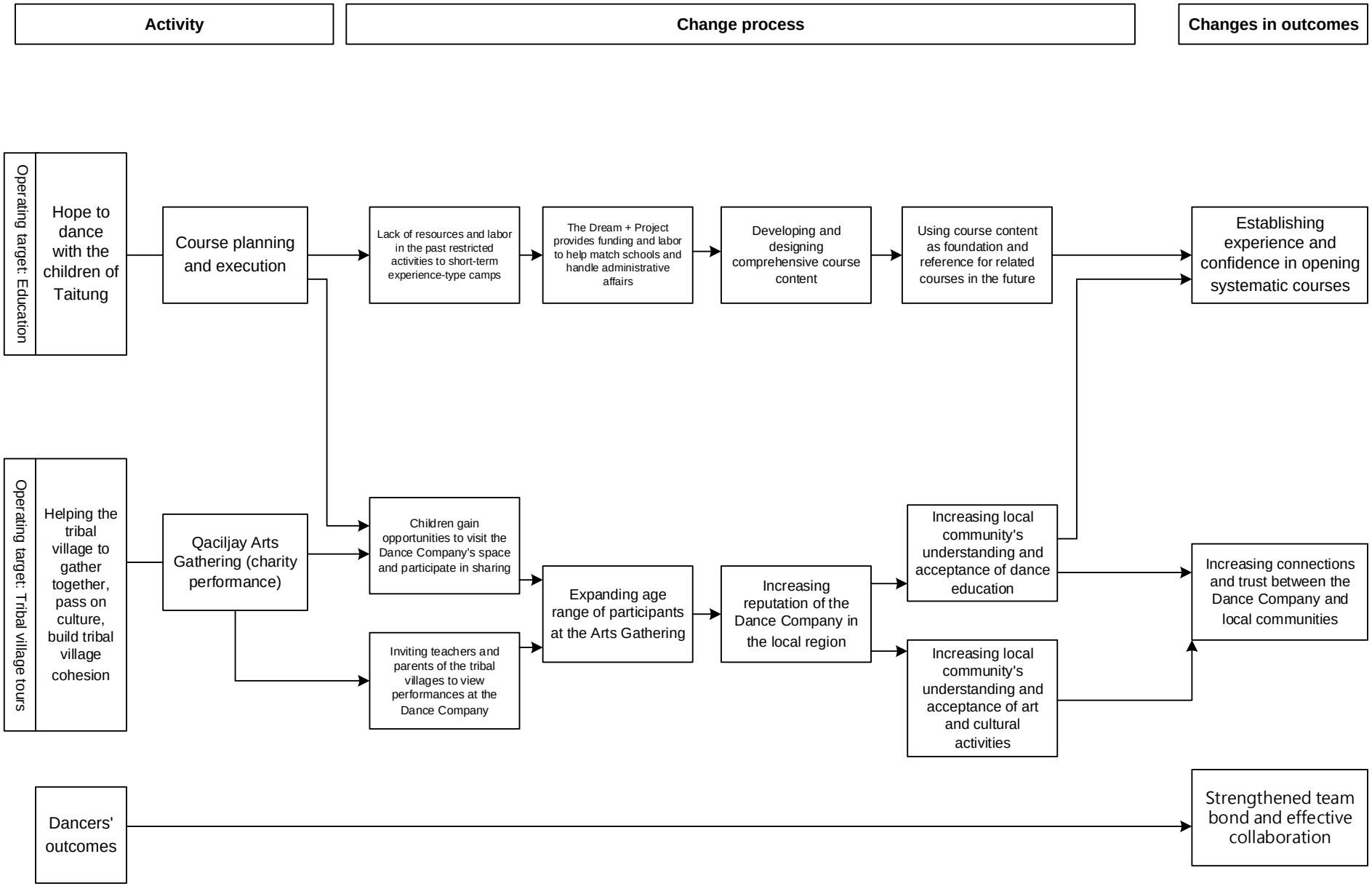
(3) Most of the questionnaires' questions were open-ended, except for percentage-type question since the option had already covered all the possibility. We didn't -made all the questions open-ended since we found out it might confused the interviewees, so instead, we asked open-ended question in the interview and verification stage to make sure we include all the comments and situations.

# Appendix 3 Chain of Event

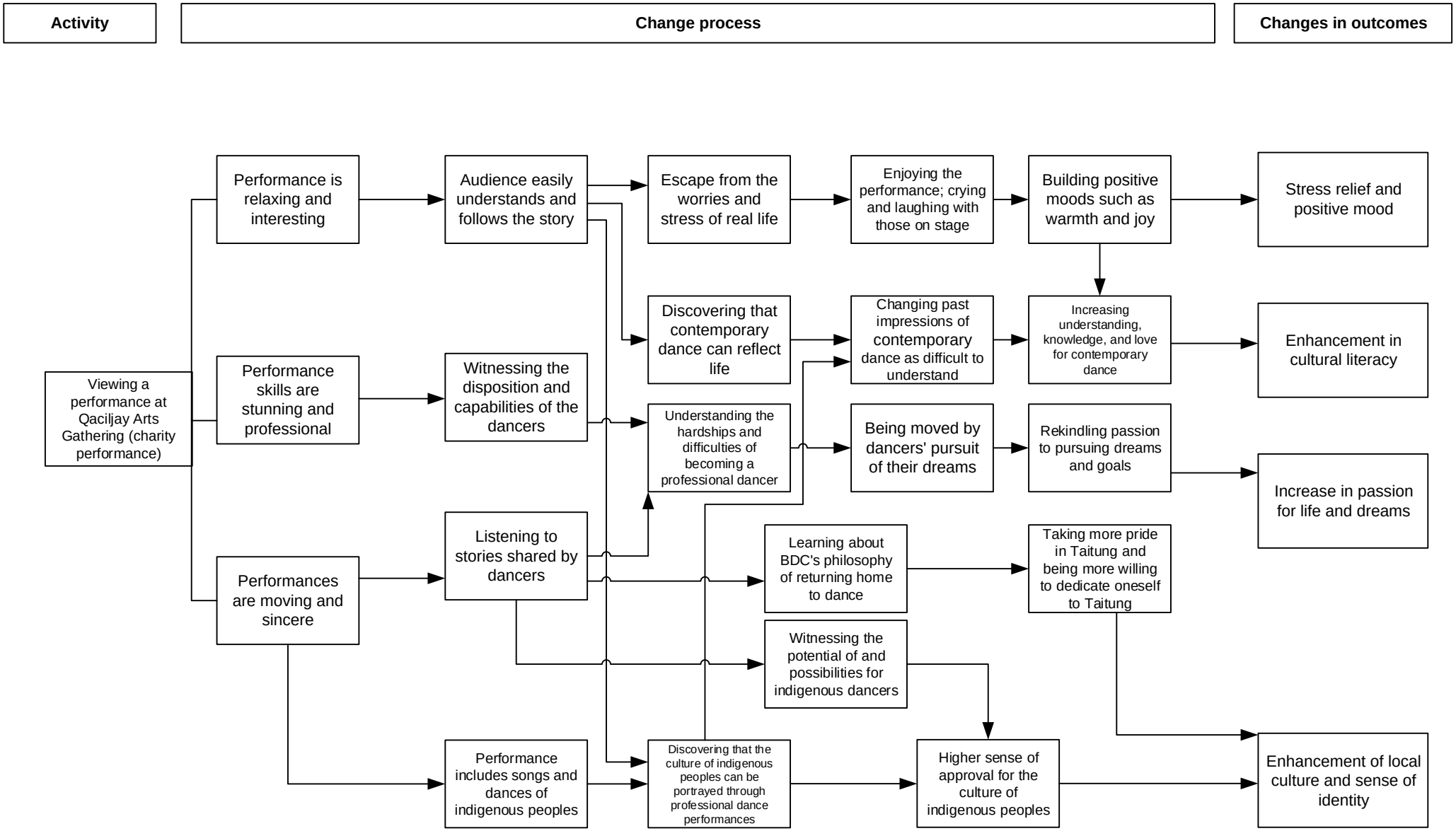
## ✓ School



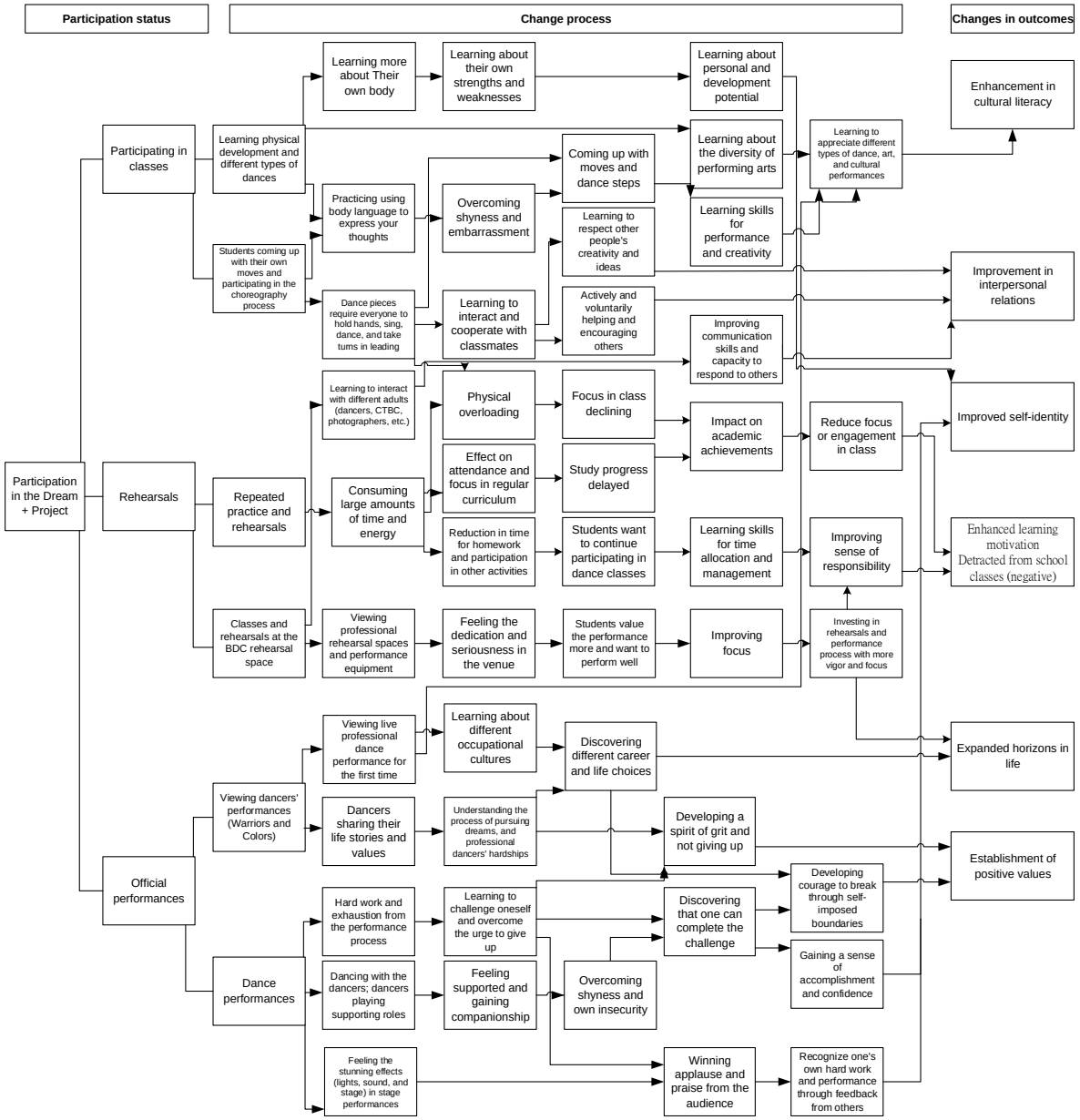
✓ Dance Company



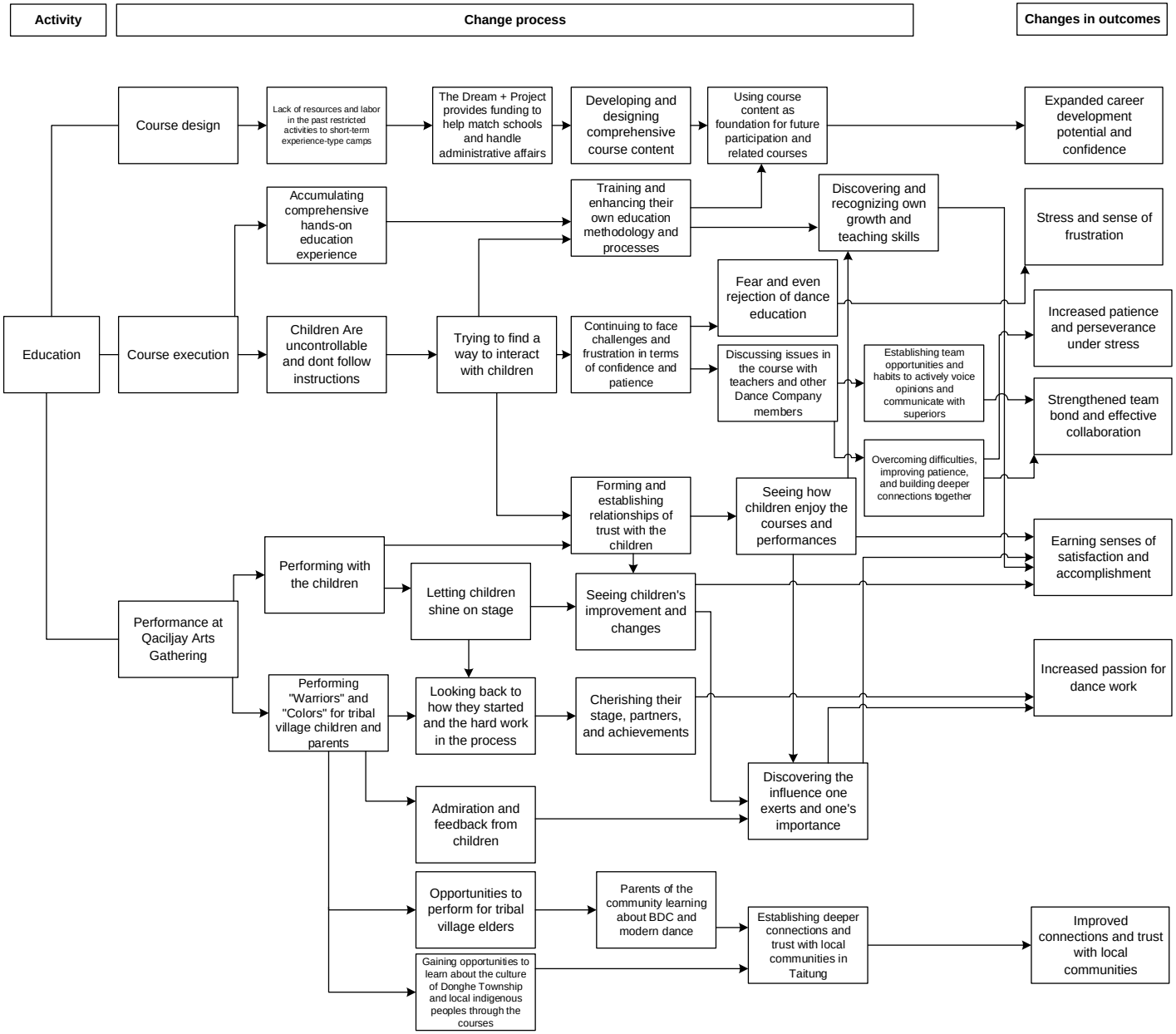
## ✓ Audience


Activity
Change process
Changes in outcomes
Viewing a performance at Qaciljay Arts Gathering (charity performance)
Performance is relaxing and interesting
Performance skills are stunning and professional
Performances are moving and sincere
Audience easily understands and follows the story
Witnessing the disposition and capabilities of the dancers
Listening to stories shared by dancers
Performance includes songs and dances of indigenous peoples
Escape from the worries and stress of real life
Discovering that contemporary dance can reflect life
Understanding the hardships and difficulties of becoming a professional dancer
Discovering that the culture of indigenous peoples can be portrayed through professional dance performances
Enjoying the performance; crying and laughing with those on stage
Changing past impressions of contemporary dance as difficult to understand
Being moved by dancers' pursuit of their dreams
Learning about BDC's philosophy of returning home to dance
Witnessing the potential of and possibilities for indigenous dancers
Higher sense of approval for the culture of indigenous peoples
Building positive moods such as warmth and joy
Increasing understanding, knowledge, and love for contemporary dance
Rekindling passion to pursuing dreams and goals
Taking more pride in Taitung and being more willing to dedicate oneself to Taitung
Stress relief and positive mood
Enhancement in cultural literacy
Increase in passion for life and dreams
Enhancement of local culture and sense of identity

## ✓ Student


Participation status
Change process
Changes in outcomes
Participation in the Dream + Project
Participating in classes
Rehearsals
Official performances
Learning physical development and different types of dances
Students coming up with their own moves and participating in the choreography process
Repeated practice and rehearsals
Classes and rehearsals at the BDC rehearsal space
Viewing dancers' performances (Warriors and Colors)
Dance performances
Learning more about Their own body
Practicing using body language to express your thoughts
Dance pieces require everyone to hold hands, sing, dance, and take turns in leading
Learning to interact with different adults (dancers, CTBC, photographers, etc.)
Consuming large amounts of time and energy
Viewing professional rehearsal spaces and performance equipment
Viewing live professional dance performance for the first time
Dancers sharing their life stories and values
Hard work and exhaustion from the performance process
Dancing with the dancers; dancers playing supporting roles
Feeling the stunning effects (lights, sound, and stage) in stage performances
Learning about their own strengths and weaknesses
Overcoming shyness and embarrassment
Learning to interact and cooperate with classmates
Physical overloading
Effect on attendance and focus in regular curriculum
Reduction in time for homework and participation in other activities
Feeling the dedication and seriousness in the venue
Learning about different occupational cultures
Understanding the process of pursuing dreams, and professional dancers' hardships
Learning to challenge oneself and overcome the urge to give up
Feeling supported and gaining companionship
Coming up with moves and dance steps
Learning to respect other people's creativity and ideas
Actively and voluntarily helping and encouraging others
Focus in class declining
Study progress delayed
Students want to continue participating in dance classes
Students value the performance more and want to perform well
Discovering different career and life choices
Understanding the process of pursuing dreams, and professional dancers' hardships
Overcoming shyness and own insecurity
Learning about personal and development potential
Learning about the diversity of performing arts
Learning skills for performance and creativity
Improving communication skills and capacity to respond to others
Impact on academic achievements
Learning skills for time allocation and management
Improving focus
Developing a spirit of grit and not giving up
Discovering that one can complete the challenge
Winning applause and praise from the audience
Learning to appreciate different types of dance, art, and cultural performances
Reduce focus or engagement in class
Improving sense of responsibility
Investing in rehearsals and performance process with more vigor and focus
Developing courage to break through self-imposed boundaries
Gaining a sense of accomplishment and confidence
Recognize one's own hard work and performance through feedback from others
Enhancement in cultural literacy
Improvement in interpersonal relations
Improved self-identity
Enhanced learning motivation
Detracted from school classes (negative)
Expanded horizons in life
Establishment of positive values

## ✓ Dancer


Activity
Change process
Changes in outcomes
Education
Course design
Course execution
Performance at Qaciljay Arts Gathering
Lack of resources and labor in the past restricted activities to short-term experience-type camps
The Dream + Project provides funding to help match schools and handle administrative affairs
Developing and designing comprehensive course content
Using course content as foundation for future participation and related courses
Expanded career development potential and confidence
Accumulating comprehensive hands-on education experience
Training and enhancing their own education methodology and processes
Discovering and recognizing own growth and teaching skills
Stress and sense of frustration
Children Are uncontrollable and dont follow instructions
Trying to find a way to interact with children
Continuing to face challenges and frustration in terms of confidence and patience
Fear and even rejection of dance education
Discussing issues in the course with teachers and other Dance Company members
Establishing team opportunities and habits to actively voice opinions and communicate with superiors
Increased patience and perseverance under stress
Strengthened team bond and effective collaboration
Overcoming difficulties, improving patience, and building deeper connections together
Forming and establishing relationships of trust with the children
Seeing how children enjoy the courses and performances
Earning senses of satisfaction and accomplishment
Performing with the children
Letting children shine on stage
Seeing children's improvement and changes
Performing "Warriors" and "Colors" for tribal village children and parents
Looking back to how they started and the hard work in the process
Cherishing their stage, partners, and achievements
Increased passion for dance work
Admiration and feedback from children
Discovering the influence one exerts and one's importance
Opportunities to perform for tribal village elders
Parents of the community learning about BDC and modern dance
Gaining opportunities to learn about the culture of Donghe Township and local indigenous peoples through the courses
Establishing deeper connections and trust with local communities in Taitung
Improved connections and trust with local communities

# Appendix 4 References

| # | Name of the report/paper | Type of the report/paper |
|---|---|---|
| 1 | Forecast of Social Return on Investment of Silver Lining at The Stage Gateshead | Evaluated SROI |
| 2 | Forecast Social Return on Investment Report of Excite-ed CIC Activities | Forecasted SROI |
| 3 | The Value of Business Involvement in Youth Development | Evaluated SROI |
| 4 | Kesho Organization Secondary School Programme Soical Return on Investment Assessment | Forecasted SROI |
| 5 | Berkshire Association of Clubs for Young People (BACYP) Ltd Social Return on Investment Evaluation | Evaluated SROI |
| 6 | Social Return on Investment (SROI) Report of Taiwan Dream Project on Dahu Community Supported by CTBC Holding and CTBC Charity Foundation | Evaluated SROI |
| 7 | Consolidated report on Indigenous Protected Areas following Social Return on Investment analyses | Evaluated SROI |
| 8 | Measuring the Economic and Social Impact of the Arts: A Review | 研究論文 |
| 9 | Accounting for Culture: A Social Cost-Benefit Analysis of The Stan Rogers Folk Festival | |
| 10 | 苗栗縣僑善國民小學舞蹈班舞蹈課程對舞蹈班 Student 體適能之影響(The Influence of Dance Course Teaching on Health-Related Physical Fitness of Dance Class Students at CHIAO-SHAN Elementary School in Miaoli County) | |
| 11 | 創造性舞蹈教學方案對於國小五 year 級 Student 創造力與人際溝通影響之研究(The Effects of Creative Dance Programs on the Creativity and Interpersonal Communication of the Fifth Graders) | |
| 12 | 創造性舞蹈教學對兒童動作表現之行動研究-以彰化縣立平和國民小學舞蹈班四 year 級為例(Action Research On Creative Dance Teaching And Children's Performance of Movement-Taking the Example of Grade 4 Dance Class of Ho-Ping Elementary) | |
| 13 | 創造性舞蹈對提升舞蹈學習興趣之研究—以北京師範大學昌平附屬中學為例(Improving the Interest of Creative Dance:Using Changping Affiliated Middle School as a Reaserch Example) | |

| | | |
|---|---|---|
| 14 | 原住民舞樂學習與文化展演對 Student 文化認同影響之研究-以新北市樟樹國中「原住民藝文表演社」為例(The Influence of Learning and Performing Indigenous Dance and Music on Students' Cultural Identity-Taking Indigenous Arts Performance Club in Jhangshu Junior High School in New-Taipei City as an Example) | |
| 15 | 鼓樂教學對低成就原住民學童學習動機影響之研究(Drum Music Teaching's Influence On Learning Motive of Low-Achievement Aboriginal School Children.Drum Music Teaching's Influence On Learning Motive of Low-Achievement Aboriginal School Children.Drum Music Teaching's Influence On Learning Motive of Low) | |
| 16 | 原住民族樂舞之舞台化探討─以國立東華大學原住民民族學院 Dance Company 為例 | |

# Appendix 5 Impact Map

## 1. Outcome Indicators List

| Stakeholders | Outcomes | Indicators | Resources |
|---|---|---|---|
| Student | Enhancement in cultural literacy | Proportion of students who, according to responses from teachers, learned about different dances and improved their ability to understand, appreciate and create arts and culture through the Dreams+ Project | Teacher Questionnaire |
| | Improvement in interpersonal relations | Proportion of students who, according to responses from teachers, learned teamwork, how to appreciate each other, and interact with different people to improve their interpersonal relations through the Dreams+ Project | Teacher Questionnaire |
| | Improved self-identity | Proportion of students who, according to responses from teachers, gained opportunities for diverse performance, won recognition for their abilities, learned more about themselves, and gained confidence through the Dreams+ Project | Teacher Questionnaire |
| | Expanded horizons in life | Proportion of students who, according to responses from teachers, learned about different occupational cultures, different career paths, and life choices, and | Teacher Questionnaire |

| | | | |
|---|---|---|---|
| | | who expanded their outlook on the future and horizons in life through the Dreams+ Project | |
| | Establishment of positive values | Proportion of students who, according to responses from teachers, challenged their own limits with examples set by the dancers, and cultivated perseverance, a spirit of not giving up, and not imposing restrictions on themselves, thereby obtaining positive attitude and values in life through the Dreams+ Project | Teacher Questionnaire |
| | Detracted from school classes (negative) | Proportion of students who, according to responses from teachers, spent too much time and energy for participation in the Dreams+ Project, which affected their focus in classes and delayed their homework, thereby causing declines and negative impact on their academic performance | Teacher Questionnaire |
| | Enhanced learning motivation | Proportion of students who, according to responses from teachers, learned skills in time allocation and management due to participation in the Dreams+ Project, and improved their senses of responsibility for learning and positive attitudes, thereby improving their academic achievements and leading to positive impact on their overall studies | Teacher Questionnaire |
| School | Increased visibility for the school | The school accepted invitations for additional performances (one or more) | Interview with principal |
| | Strengthened capacity for arts and culture education | Whether school made subsequent dance class arrangements (Yes/No) | Interview with principal |

| | | | |
|---|---|---|---|
| | | Audience response expressing support for the school's arts and cultural education activities (higher than 50%) | |
| Dancer | Earning senses of satisfaction and accomplishment | Number of dancers who responded that they gained satisfaction and a sense of accomplishment through the children's improvement and feedback | Dancer questionnaire |
| | Stress and sense of frustration | Number of dancers who responded that they faced challenges to their confidence and patience during their time with the children and suffered stress, frustration, and other negative emotions | Dancer Questionnaire |
| | Increased patience and perseverance under stress | Number of dancers who responded that they gradually developed stress management skills and patience through conversations and interactions with the children | Dancer Questionnaire |
| | Increased passion for dance work | Number of dancers who responded that the Dreams+ Project made them look back to where they started and cherish their current roles and influence, thereby increasing their passion as professional dancers | Dancer Questionnaire |
| | Expanded career development potential and confidence | Number of dancers who responded that they accumulated teaching experience in the Dreams+ Project and established a foundation for future dance education | Dancer Questionnaire |
| | Improved connections and trust with local communities | Number of dancers who responded that they had the opportunity to become acquainted with the tribal | Dancer Questionnaire |

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| | | village due to the Dreams+ Project, and established a relationship of trust with local communities | |
| Dance Company | Strengthened team bond and effective collaboration | Number of dancers who responded that they learned to actively express themselves and communicate with senior staff through the Dreams+ Project, and had enhanced bond with members of the Dance Company and the team collaborated more effectively | Dancer questionnaire |
| | Established experience and confidence in opening systematic courses | Interview with Bulareyaung on his professional view regarding whether the experience was sufficient to serve as a basis for future development | Interview with Bulareyaung |
| | Increased connections and trust between the Dance Company and local communities | Interview with Bulareyaung on his view regarding whether the connection and trust between the Dance Company and local communities increased through Dreams+ Project<br><br>Proportion of the audience who responded with willingness to support Bulareyaung Dance Company's education activities after viewing the Qaciljay Arts performance (more than 50%) | Interview with Bulareyaung<br>Audience questionnaire |
| Audience | Stress relief and positive mood | Proportion of the audience who responded that they felt warmth, joy, and relief for stress and fatigue after viewing the Qaciljay Arts Gathering performance (more than 50%) | Audience questionnaire |
| | Increase in passion for life and dreams | Proportion of the audience who responded that they were reminded of their youth, gained courage to pursue their dreams, and had rekindled passion in life | Audience questionnaire |

| | | | |
|---|---|---|---|
| | | after viewing the Qaciljay Arts Gathering performance (more than 50%) | |
| | Enhancement in cultural literacy | Proportion of the audience who responded that the contents of the Qaciljay Arts Gathering performance inspired their interest in dance or artistic/cultural performances and would like to actively participate in related activities in the future (more than 50%) | Audience questionnaire |
| | Enhancement of local culture and sense of identity | Proportion of the audience who responded that they learned more about indigenous peoples and local culture after viewing the performance in the Qaciljay Arts Gathering and felt proud of the culture of indigenous peoples and local culture in Taitung (more than 50%) | Audience questionnaire |

## 2. Financial Proxies List

| Stakeholders | Outcomes | Financial Proxies | Financial Value(NTD) | Resources |
|---|---|---|---|---|
| Student | Enhancement in cultural literacy | Annual expenses for education resources on arts performance, course materials or cultural clubs, etc. that teachers believe to be necessary for students to enhance cultural literacy | $10,000 | Teachers Questionnaire |
| | Improvement in interpersonal relations | Annual expenses for education resources on group contest, teamwork projects and interpersonal relations consulting courses, etc. that teachers believe to be necessary for students to improve interpersonal relations | $14,667 | |
| | Improved self-identity | Annual expenses for education resources on talents competition, speech training and academic performance enhancement, etc. that teachers believe to be | $ 12,857 | |

| | | | | |
|---|---|---|---|---|
| | | necessary for students to improve self-identity | | |
| | Expanded horizons in life | Annual expenses for education resources on external seminar, field trip, movie watching, etc. that teachers believe to be necessary for students to expand horizons | $ 16,000 | |
| | Establishment of positive values | Annual expenses for education resources on books, sports game, etc. that teachers believe to be necessary for students to establish positive values. | $ 8,334 | |
| | Detracted from school classes (negative) | Annual expenses for education resources on other after-school activities, gifts or scholarship, etc. that teachers believe to be necessary for students to enhance learning motivation and stay focus in class | $ -8,000 | |
| | Enhanced learning motivation | | $ 8,400 | |
| School | Increased visibility for the school | Amount of funding from the Ministry of Education required to organize a public | $ 400,000 | Interview with Principal[16] |

[16] We interviewed the Principal to confirm whether two outcomes are equally important. According to the Principal, for school located in remote rural area like Donghe district, both visibility and capacity are vital for the continuance of it. Without external resources that came from the visibility of school, the teachers have no time and strength left to design and conduct art and cultural programs that attracted students; While if external resources inputted without the willingness and assistance of teachers, it will be a waste since the changes are uneasy to happen and can't endure after the activities. That is why he gave both of the outcomes the same value and considered the Project a huge success since it created both of them.

| | | | | |
|---|---|---|---|---|
| | | performance with media promotions | | |
| | Strengthened capacity for arts and culture education | Amount of funding from the Ministry of Education required to organize a similar arts and cultural courses that can involve the residents and parents | $ 400,000 | |
| Dancer | Earning senses of satisfaction and accomplishment | The price the dancers believe could achieve equal changes in outcomes through other methods requiring payment such as other performance or gathering with friends, etc. | $ 3,506 | Dancer Questionnaire |
| | Stress and sense of frustration | The price the dancers believe could achieve/avoid equal changes in outcomes through other methods requiring payment such as auditions, a big meal, etc. | $ -2,630 | |
| | Increased patience and perseverance under stress | | $ 5,545 | |
| | Increased passion for dance work | The price the dancers believe could achieve equal changes in outcomes through other methods requiring payment such as wining a famous prize, | $ 877 | |

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| | | being invited to perform at well-known event, etc. | | |
| | Expanded career development potential and confidence | The price the dancers believe could achieve equal changes in outcomes through other methods requiring payment such as other courses held by BDC, other performance opportunities, etc. | $ 4,383 | |
| | Improved connections and trust with local communities | The price the dancers believe could achieve equal changes in outcomes through other methods requiring payment such as participating in community events. | $ 5,260 | |
| Dance Company | Strengthened team bond and effective collaboration | The price the dancers believe could achieve equal changes in outcomes through other methods requiring payment such as going for a trip together | $ 1,753 | Dancer Questionnaire |
| | Established experience and confidence in opening systematic courses | Required input cost for the Dance Company to organize a project of a similar scale | $ 270,000 | Dance Company information |

| | | | | |
|---|---|---|---|---|
| | Increased connections and trust between the Dance Company and local communities | The amount the audience is willing to invest to support arts and cultural heritage activities each year | $ 55,100 | Audience Questionnaire |
| Audience | Stress relief and positive mood | Amount in ticket price they would be willing to pay to obtain the same level of change | $ 4,260 | Audience interviews and questionnaire |
| | Increase in passion for life and dreams | | $ 3,975 | |
| | Enhancement in cultural literacy | | $ 2,033 | |
| | Enhancement of local culture and sense of identity | | $ 15,424 | |

## 3. Impact Factors List

| Stakeholders | Outcomes | Duration (year) | Drop off | Deadweight(note1) | Attribution(note2) |
|---|---|---|---|---|---|
| Student | Enhancement in cultural literacy | 2.1 | 25% | 58% | 41% |
| | Improvement in interpersonal relations | 2.0 | 27% | 57% | 44% |
| | Improved self-identity | 2.2 | 22% | 51% | 46% |
| | Expanded horizons in life | 2.1 | 24% | 46% | 38% |
| | Establishment of positive values | 2.0 | 25% | 42% | 57% |
| | Detracted from school classes (negative) | 1.8 | 8% | 58% | 51% |
| | Enhanced learning motivation | 2.3 | 20% | 50% | 45% |

Note:

1. Deadweight: The overall deadweight rate is 50%. We found out that students in Donghe, due to the environment of the seaside location and indigenous culture, are talented and passionate at arts and culture learning and the performance experience before also established some foundation for their confidence and friendship, that`s the reason the deadweight of most outcomes are higher than 50%. While “Expanded horizons in life” and “Establishment of positive values” have lower deadweight because the they were came from the unique elements of the Project such as stories of Bulareyaung, dancers, and the profession background that attracted the attention and adoration from students and

made they more willing to learn from them.

2. Attribution: Unlike other children in rural area, students in Donghe are fortunate to have teachers, principal as well as residents from the communities and parents who sparing no efforts on teaching, accompanying and caring for them in the daily life, these have become the strong power to support them to accept new experiences and contributed 40% of most outcomes. As for positive values, according to the research, positive value need to be established by frequently practice. According to teachers and students, the Project enabled students to "accept and start to build up" the concept of hard-working, never give up and other positive values, while it relied on teachers and parents stayed with them during their daily lives to establish the habits and solid concepts. That is why the attribution of this outcome is higher than others.

| Stakeholders | Outcomes | Duration (year) | Drop off | Deadweight(note3) | Attribution(note4) |
|---|---|---|---|---|---|
| School | Increased visibility for the school | 2.0 | 50% | 30% | 30% |
| | Strengthened capacity for arts and culture education | 2.0 | 50% | 30% | 30% |

3. Deadweight: The deadweight for the both outcomes of school is 30%. According to the principal, without the Project, the school may still have chances to raise money and collect resources to increase the visibility of school or strengthen capacity for arts and culture education. However, it might took about 3 years to raise enough resources to reach the same level of change, which means the first yeas might only reach 1/3 of the changes.
4. Attribution: Beside the Project, school also held featured curriculum embedded with Amis culture and marine education, and were reported by media. Though the scale of promotion is smaller than this Project, it still helped enhance the visibility of the school, and the efforts school inputted in this kind of curriculum and the experiences teachers had also help strengthening the capacity for arts education. According to the principal and teacher, the attribution rate is 30%.

| Stakeholders | Outcomes | Duration (year) | Drop off | Deadweight(note5) | Attribution(note6) |
|---|---|---|---|---|---|
| Dancer | Earning senses of satisfaction and accomplishment | 1.4 | 14% | 50% | 38% |
| | Stress and sense of frustration | 1.0 | 3% | 50% | 38% |
| | Increased patience and perseverance under stress | 1.2 | 13% | 75% | 63% |
| | Increased passion for dance work | 1.8 | 24% | 63% | 51% |
| | Expanded career development potential and confidence | 2.5 | 11% | 63% | 50% |
| | Improved connections and trust with local communities | 1.6 | 32% | 56% | 36% |

5. Deadweight: According to the dancers, a professional dancer need to have great passion and perseverance to persist in intense training and low income, so the deadweight for related outcomes (Increased patience and perseverance under stress, Increased passion for dance work) might be higher. In addition, since the Dance Company is famous at Taiwan and abroad, they have more opportunities to expand their career compared to other dance companies which lead to higher deadweight rate as well.
6. Attribution: Besides the daily practice, dancers spent a lot of effort designing, preparing and teaching the courses of this Project, including two hour driving between the Dance Company and Donghe school every week. According to the interviewee, the Project is a rare chance to go into the local communities and interact with them for a period. This special experience gave them sense of satisfaction and accomplishment and the opportunities to connect with communities, while the children also made some of the dancers feel stressful, which is different than the experience they had during the practicing or performing on the stage. As a result, the related outcomes(Earning senses of satisfaction and accomplishment, Stress and sense of frustration, Improved connections and trust with local communities) have lower attribution rate. While for the other three outcomes that are highly correlated to the dance work itself, dancers` daily work contributed a lot and hence made the attribution rate become higher.

| Stakeholders | Outcomes | Duration (year) | Drop off | Deadweight(note7) | Attribution(note8) |
|---|---|---|---|---|---|
| Dance Company | Strengthened team bond and effective collaboration | 2.5 | 7% | 81% | 56% |
| | Established experience and confidence in opening systematic courses | 2.0 | 0% | 0% | 10% |
| | Increased connections and trust between the Dance Company and local communities | 2.0 | 10% | 28% | 41% |

7. Deadweight:
   - Strengthened team bond and effective collaboration: According to the dancers, before the Project, they already spent plenty of time together at work and during leisure time. They appreciated each other`s talents a lot and cherished the chance they can dance and perform together. Though the team bond and collaboration was strengthened through the Project, the change is based on the foundation of relationship they built which leads to 80% of deadweight rate.
   - Established experience and confidence in opening systematic courses: According to Bulareyaung, thought “education” is one of the operating targets of the Dance Company, they didn`t have much resources to plan and conduct long-term courses now. CTBC Foundation not only sponsored the courses, but also inputted manpower to communicate with school and manage the administrated work, so the Dance Company could focus on the courses itself and completed a systematic courses. Bulareyaung pointed out that without the Project, it is impossible to happen.
   - Increased connections and trust between the Dance Company and local communities: Among the audience (who are nearly all residents), 28% had already paid attention to, followed the news of the Dance Company, and supported its work whether the Project held or not. Hence, according to Bulareyaung, we applied this percentage to calculate the deadweight rate of this outcome.
8. Attribution:
   - Strengthened team bond and effective collaboration: According to the dancers, the daily practice and other projects the Company were running at the same time also contributed to the connection of the team and counted for around 56 % of the outcome value.
   - Established experience and confidence in opening systematic courses: According to Bulareyoung, the Company`s other one-day courses

also contributed to the outcome but only 10% since they were all one-time, with experimental target instead of professional content designed.

- Increased connections and trust between the Dance Company and local communities: Among the audience (who are nearly all residents), 41% already have great interest in arts and culture activities, and are willing to support the Dance Company due to the understanding they gained through those activities. Hence, according to Bulareyaung, we applied this percentage to calculate the attribution rate of this outcome.

| Stakeholders | Outcomes | Duration (year) | Drop off | Deadweight(note9) | Attribution(note9) |
|---|---|---|---|---|---|
| Audience | Stress relief and positive mood | 1.0 | 50% | 42% | 8% |
| | Increase in passion for life and dreams | 1.1 | 50% | 31% | 25% |
| | Enhancement in cultural literacy | 1.1 | 50% | 16% | 14% |
| | Enhancement of local culture and sense of identity | 1.1 | 50% | 63% | 63% |

9. Deadweight/Attribution: As mentioned in the previous chapters, Taitung is a rural area that lack of arts resources, the residents have limited entertainment activities and most of them don`t have chance to attend professional dance performance and experience the inspiration it might bring. Without external resources, there are low possibilities they might have these outcomes. Because of these reasons, the audiences pointed out that the deadweight and attribution of their outcomes are mostly low. The Project gave them an experience that is so unique, even the performance only lasted for two hours; still it brought huge shock into their lives and created positive power. The audiences said there were no other things or methods in their normal lives that can compared to and reached the same level of changes.

Except for the local culture and sense of identity, since the bond of local communities was strong and there were more and more youth who came back to the hometown to seek for their identity and to contribute to their community, just like Bulareyaung. So the deadweight rate and attribution rate of “Enhancement of local culture and sense of identity” is higher than others.

# 4. Impact Map

| Stage 1 | | Stage 2 | | | Stage 3 | | | | | | | | | Stage 4 | | | | Stage 5 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Stakeholders | | Inputs | | Output | Outcomes | | | | | | | | | Deadweight % | Displacement % | Attribution % | Drop off % | Impact (G) | Calculating Social Return | | | | |
| Who do we have an affect on? Who has an effect on us? | Amount of stakeholders | What do they invest? | What is the value of the inputs in currency *(NT$)* | Quantifiable outcomes of project activities | Description | Indicator | Source | Quantity How much change was there? | | Duration | Financial Proxy | Value in currency (B) | Source | What would have happened without the activity? | What activity did you displace? | Who else contributed to the change? | Does the outcome drop off in future years? | Quantity times financial proxy, less deadweight,displacement and attribution | Discount rate% | 1.05% | | | |
| | | | | | How would the stakeholder describe the | How would you measure it? | Where did you get the information | Percentage of changes | Quantity of changes | How long does it last after end of activity? | What proxy would you use to value the change? | What is the value of the change?(NT$) | Where did you get the information | | | | | | Year 0 | Year 1 | Year 2 | Year 3 | Year 4 |
| Students | 32 | Time | - | 1. Courses:<br>•Class (every Wednesday 13: 00-16: 00, totaling 10 session of classes)<br>•Summer training (two days) | Enhancement in cultural literacy | Proportion of students who, according to responses from teachers, learned about different dances and improved their ability to understand, appreciate and create arts and culture through the Dream + Project | Teacher questionnaire | 82% | 26 | 2.1 | Annual expenses for education resources on arts performance, course materials or cultural clubs,etc,<br>that teachers believe to be necessary for students to enhance cultural literacy | 10,000 | Teacher questionnaire | 58.24% | 0.00% | 41.10% | 25% | 64,402 | 64,401.93 | 48,623.46 | 3,671.07 | 0.00 | 0.00 |
| | | | | 2.Performance at Qaciljay Arts Gathering<br>●Rehearsals (2 days)<br>●Performance (1 performance): Total of 4 dance performances<br>●Number of people in the audience (67) | Improvement in interpersonal relations | Proportion of students who, according to responses from teachers, learned teamwork, how to appreciate each other, and interact with different people to improve their interpersonal relations through the Dream + Project | | 89% | 28 | 2.0 | Annual expenses for education resources on group contest, teamwork projects and interpersonal relations consulting courses,etc,<br>that teachers believe to be necessary for students to improve interpersonal relations | 14,667 | | 57.44% | 0.00% | 43.60% | 27% | 100,148 | 100,147.60 | 72,794.79 | 0.00 | 0.00 | 0.00 |
| | | | | 3.Taitung County Student Dance Competition: Grade A | Improved self-identity | Proportion of students who, according to responses from teachers, gained opportunities for diverse performance, won recognition for their abilities, learned more about themselves, and gained confidence through the Dream + Project | | 78% | 25 | 2.2 | Annual expenses for education resources on talents competition, speech training and academic performance enhancement ,etc,<br>that teachers believe to be necessary for students to improve self-identity | 12,857 | | 51.46% | 0.00% | 45.50% | 22% | 84,663 | 84,663.15 | 65,796.18 | 10,226.73 | 0.00 | 0.00 |
| | | | | | Expanded horizons in life | Proportion of students who, according to responses from teachers, learned about different occupational cultures, different career paths, and life choices, and who expanded their outlook on the future and horizons in life through the Dream + Project | | 78% | 25 | 2.1 | Annual expenses for education resources on external seminar, field trip,movie watching,etc,<br>that teachers believe to be necessary for students to expand horizons | 16,000 | | 46.00% | 0.00% | 37.50% | 24% | 134,399 | 134,398.69 | 102,145.69 | 7,763.28 | 0.00 | 0.00 |
| | | | | | Establishment of positive values | Proportion of students who, according to responses from teachers, challenged their own limits with examples set by the dancers, and cultivated perseverance, a spirit of not giving up, and not imposing restrictions on themselves, thereby obtaining positive attitude and values in life through the Dream + Project | | 75% | 24 | 2.0 | Annual expenses for education resources on books,sports game, etc, that teachers believe to be necessary for students to establish positive values. | 8,334 | | 41.50% | 0.00% | 56.50% | 25% | 50,898 | 50,898.08 | 38,173.56 | 28,630.17 | 0.00 | 0.00 |
| | | | | | Detracted from school classes (negative) | Proportion of students who, according to responses from teachers, spent too much time and energy for participation in the Dream + Project, which affected their focus in classes and delayed their homework, thereby causing declines and negative impact on their learning conditions at school | | 50% | 16 | 1.8 | Annual expenses for education resources on other after-school activities, gifts or scholarship, etc, | -8,000 | | 58.33% | 0.00% | 51.00% | 8% | -26,133 | -26,133.33 | -19,164.44 | 0.00 | 0.00 | 0.00 |
| | | | | | Enhanced learning motivation | Proportion of students who, according to responses from teachers, learned skills in time allocation and management due to participation in the Dream + Project, and improved their senses of responsibility for learning and positive attitudes, thereby improving their learning motivation and leading to positive impact on their overall studies | | 83% | 27 | 2.3 | that teachers believe to be necessary for students to enhance learning motivation and stay focus in class | 8,400 | | 50.00% | 0.00% | 45.00% | 20% | 61,600 | 61,600.00 | 49,280.00 | 11,827.20 | 0.00 | 0.00 |
| School | 1 | Time and venue | - | | Increased visibility for the school | The school accepted invitations for additional performances (one or more) | Interview with principal | 100% | 1 | 2 | Amount of funding from the Ministry of Education required to organize a public performance with media promotions | 400,000 | Interview with principal | 30.00% | 0.00% | 30.00% | 50% | 98,000 | 98,000.00 | 49,000.00 | 0.00 | 0.00 | 0.00 |
| | | | | | Strengthened capacity for arts and culture education | Whether school made subsequent dance class arrangements (Yes/No)<br>Audience response expressing support for the school's arts and cultural education activities (higher than 50%) | Interview with principal | 100% | 1 | 2 | Amount of funding from the Ministry of Education required to organize a similar arts and cultural courses that can involve the residents and parents | 400,000 | | 30.00% | 0.00% | 30.00% | 50% | 98,000 | 98,000.00 | 49,000.00 | 0.00 | 0.00 | 0.00 |

| Stage 1 | | Stage 2 | | | Stage 3 | | | | | | | | | Stage 4 | | | | Stage 5 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Stakeholders | | Inputs | | Output | Outcomes | | | | | | | | | Deadweight % | Displacement % | Attribution % | Drop off % | Impact (G) | Calculating Social Return | | | | |
| Who do we have an affect on? Who has an effect on us? | Amount of stakeholders | What do they invest? | What is the value of the inputs in currency (NT$) | Quantifiable outcomes of project activities | Description | Indicator | Source | Quantity How much change was there? | | Duration | Financial Proxy | Value in currency (B) | Source | What would have happened without the activity? | What activity did you displace? | Who else contributed to the change? | Does the outcome drop off in future years? | Quantity times financial proxy, less deadweight,displacement and attribution | Discount rate% | 1.05% | | | |
| | | | | | How would the stakeholder describe the | How would you measure it? | Where did you get the information | Percentage of changes | Quantity of changes | How long does it last after end of activity? | What proxy would you use to value the change? | What is the value of the change?(NT$) | Where did you get the information | | | | | | Year 0 | Year 1 | Year 2 | Year 3 | Year 4 |
| Dancers | 10 | Time | - | | Earning senses of satisfaction and accomplishment | Number of dancers who responded that they gained satisfaction and a sense of accomplishment through the children's improvement and feedback | Dancer questionnaire | 100% | 10 | 1.4 | The price the dancers believe could achieve equal changes in outcomes through other methods requiring payment such as other performance or gathering with friends,etc. | 3,506 | Dancer questionnaire | 50.00% | 0.00% | 38.09% | 14% | 10,853 | 10,853.34 | 3,721.07 | 0.00 | 0.00 | 0.00 |
| | | | | | Stress and sense of frustration | Number of dancers who responded that they faced challenges to their confidence and patience during their time with the children and suffered stress, frustration, and other negative emotions | | 22% | 2 | 1.0 | The price the dancers believe could achieve/avoid equal changes in outcomes through other methods requiring payment such as auditions, a big meal, etc. | -2,630 | | 50.00% | 0.00% | 37.50% | 3% | -1,826 | -1,826.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | Increased patience and perseverance under stress | Number of dancers who responded that they gradually developed stress management skills and patience through conversations and interactions with the children | | 67% | 7 | 1.2 | | 5,545 | | 75.00% | 0.00% | 62.50% | 13% | 3,466 | 3,465.83 | 606.52 | 0.00 | 0.00 | 0.00 |
| | | | | | Increased passion for dance work | Number of dancers who responded that the Dream + Project made them look back to where they started and cherish their current roles and influence, thereby increasing their passion as professional dancers | | 100% | 10 | 1.8 | The price the dancers believe could achieve equal changes in outcomes through other methods requiring payment such as wining a famous prize, being invited to perform at well-known event,etc. | 877 | | 62.50% | 0.00% | 50.63% | 24% | 1,623 | 1,623.08 | 983.10 | 0.00 | 0.00 | 0.00 |
| | | | | | Expanded career development potential and confidence | Number of dancers who responded that they accumulated teaching experience in the Dream + Project and established a foundation for future dance education | | 100% | 10 | 2.5 | The price the dancers believe could achieve equal changes in outcomes through other methods requiring payment such as other courses held by BDC, other performance opportunities,etc. | 4,383 | | 62.50% | 0.00% | 50.00% | 11% | 8,218 | 8,218.15 | 3,668.79 | 1,637.84 | 0.00 | 0.00 |
| | | | | | Improved connections and trust with local communities | Number of dancers who responded that they had the opportunity to become acquainted with the tribal village due to the Dream + Project, and established a relationship of trust with local communities | | 100% | 10 | 1.6 | The price the dancers believe could achieve equal changes in outcomes through other methods requiring payment such as participating in community events. | 5,260 | | 56.25% | 0.00% | 36.36% | 32% | 14,645 | 14,644.74 | 5,962.09 | 0.00 | 0.00 | 0.00 |
| Bulareyaung Dance Company | 1 | Time | - | | Strengthened team bond and effective collaboration | Number of dancers who responded that they learned to actively express themselves and communicate with senior staff through the Dream + Project, and had enhanced bond with members of the Dance Company and the team collaborated more effectively | Dancer questionnaire | 100% | 10 | 2.5 | The price the dancers believe could achieve equal changes in outcomes through other methods requiring payment such as going for a trip together | 1,753 | Dancer questionnaire | 81.25% | 0.00% | 56.25% | 7% | 1,438 | 1,438.18 | 1,335.45 | 620.03 | 0.00 | 0.00 |
| | | | | | Established experience and confidence in opening systematic courses | Interview with Bulareyaung on his professional view regarding whether the experience was sufficient to serve as a basis for future development | Interview with Bulareyaung | 100% | 1 | 2.0 | Required input cost for the Dance Company to organize a project of a similar scale | 270,000 | Dance Company information | 0.00% | 0.00% | 10.00% | 0% | 243,000 | 243,000.00 | 243,000.00 | 0.00 | 0.00 | 0.00 |
| | | | | | Increased connections and trust between the Dance Company and local communities | Interview with Bulareyaung on his view regarding whether the connection and trust between the Dance Company and local communities increased through Dream+ Project<br><br>Proportion of the audience who responded with willingness to support Bulareyaung Dance Company's education activities after | Interview with Bulareyaung<br>Audience questionnaire | 100% | 1 | 2.0 | The amount the audience is willing to invest to support arts and cultural heritage activities each year | 55,100 | Audience questionnaire | 28.26% | 0.00% | 41.30% | 10% | 23,201 | 23,201.37 | 20,881.23 | 0.00 | 0.00 | 0.00 |

| Stage 1 | | Stage 2 | | | Stage 3 | | | | | | | | | Stage 4 | | | | Stage 5 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Stakeholders | | Inputs | | Output | Outcomes | | | | | | | | | Deadweight % | Displacement % | Attribution % | Drop off % | Impact (G) | Calculating Social Return | | | | |
| Who do we have an affect on? Who has an effect on us? | Amount of stakeholders | What do they invest? | What is the value of the inputs in currency *(NT$)* | Quantifiable outcomes of project activities | Description | Indicator | Source | Quantity How much change was there? | | Duration | Financial Proxy | Value in currency (B) | Source | What would have happened without the activity? | What activity did you displace? | Who else contributed to the change? | Does the outcome drop off in future years? | Quantity times financial proxy, less deadweight,displacement and attribution | Discount rate% | 1.05% | | | |
| | | | | | How would the stakeholder describe the | How would you measure it? | Where did you get the information | Percentage of changes | Quantity of changes | How long does it last after end of activity? | What proxy would you use to value the change? | What is the value of the change?(NT$) | Where did you get the information | | | | | | Year 0 | Year 1 | Year 2 | Year 3 | Year 4 |
| Audience | 67 | Time | 0 | | Stress relief and positive mood | Proportion of the audience who responded that they felt warmth, joy, and relief for stress and fatigue after viewing the Qaciljay Arts Gathering performance (more than 50%) | Audience questionnaire | 89% | 60 | 1.0 | Amount in ticket price they would be willing to pay to obtain the same level of change | 4,260 | Audience interviews and questionnaire | 41.67% | 0.00% | 8.33% | 50% | 67,831 | 67,831.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | Increase in passion for life and dreams | Proportion of the audience who responded that they were reminded of their youth, gained courage to pursue their dreams, and had rekindled passion in life after viewing the Qaciljay Arts Gathering performance (more than 50%) | Audience questionnaire | 58% | 39 | 1.1 | | 3,975 | | 31.25% | 0.00% | 25.00% | 50% | 42,516 | 42,515.69 | 2,125.78 | 0.00 | 0.00 | 0.00 |
| | | | | | Enhancement in cultural literacy | Proportion of the audience who responded that the contents of the Qaciljay Arts Gathering performance inspired their interest in dance or artistic/cultural performances and would like to actively participate in related activities in the future (more than 50%) | Audience questionnaire | 51% | 34 | 1.1 | | 2,033 | | 15.63% | 0.00% | 14.06% | 50% | 25,244 | 25,244.41 | 1,262.22 | 0.00 | 0.00 | 0.00 |
| | | | | | Enhancement of local culture and sense of identity | Proportion of the audience who responded that they learned more about indigenous peoples and local culture after viewing the performance in the Qaciljay Arts Gathering and felt proud of the culture of indigenous peoples and local culture in Taitung (more than 50%) | Audience questionnaire | 67% | 45 | 1.1 | | 15,424 | | 62.50% | 0.00% | 62.50% | 50% | 48,442 | 48,441.52 | 2,422.08 | 0.00 | 0.00 | 0.00 |
| CTBC Foundation for Arts and Culture | 1 | Funding and labor | 462,333 | | | | | | | | | | | | | | | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Inputs** | | | 462,333.33 | | | | | | | | | | | | | | **Total** | 1,154,627 | 1,154,627.47 | 741,617.57 | 64,376.32 | 0.00 | 0.00 |
| | | | | | | | | | | | | | | | | | **Present value of each year** | 1,154,627 | 1,142,664 | 726,329 | 62,396 | 0 | 0 |
| | | | | | | | | | | | | | | | | | **Total Present Value (PV)** | **$** | | | **1,931,388.28** | | |
| | | | | | | | | | | | | | | | | | **Net Present Value** | **1469054.9** | | | | | |
| | | | | | | | | | | | | | | | | | **Social Return Value per amount invested** | **4.18** | | | | | |